Alsea School Board Meeting

Monday, February 10, 2025 6:00 PM
Alsea School Library, 301 S 3rd St, Alsea, OR 97324

1. **Call to Order**
a. Flag Salute
b. Approval of Agenda
2. **Consent Agenda**
a. Approval of Minutes
    - January 13, 2025

Alsea School Board Meeting
Tuesday, December 10, 2024
6:00 PM - Alsea School Library

Alsea School District 7J
301 South 3rd Street
Alsea, OR 97324
541.487.4305

Board Members Present: Risteen Follett, Soren Rounds, Deb Lindberg, Jamie Olsen
Board Members Absent: Russ Ceperich
Staff Present: Krista Nieraeth, Don Staehely, Lora Nickle. Attending online: Heather Shunk, Joe Harris, Brynn Campbell. Holly Olsen
Patrons Present: Clyde Rood, Luhui Whitebear

1. **Call to Order - 6:01 PM**
   a. Flag Salute
   b. Approval of Agenda
      Agenda approved with no amendments.
2. **Consent Agenda**
   a. Approval of Minutes - November 12, 2024 School Board Meeting minutes
   b. Approval of Minutes - November 18, 2024 Work Session minutes
      Deb Lindberg motioned to approve the consent agenda. Jamie Olsen seconded the motion. The Board did not have any questions. Motion carried 4-0

Recess at: 6:05 PM

Reconvened at: 6:07 PM

3. **Patron Comments:**
   Luhui Whitebear spoke to the Board about her reasons for running for the OSBA Board of Directors Position 10.
4. **Reports**
   a. Superintendent Report and K-12 Principal Report
      Speaker(s): Krista Nieraeth
      i. Superintendent Report
      ii. Principal Report
      iii. District and State Report Cards
      iv. Alsea Valley Voice
      v. Accountability and Assessment Checklist
      vi. Regular Attenders Report

   Ms. Nieraeth presented her reports to the Board. The documents are available online. The Board asked clarifying questions.

   b. K-5 LaHO Principal Report
      Speaker(s): Heather Shunk

   Ms. Shunk presented her report to the Board. The document is available online. The Board asked clarifying questions.

   c. Athletics and Activities Report
      Speaker(s): Joe Harris

   Mr. Harris presented his report to the Board. The document is available online. The Board did not have any questions.

d. Business Manager Report
Speaker(s): Don Staehely

Mr. Staehely presented his report to the Board. The documents are available online. The Board did not have any questions.

e. Construction / Bond Report
Speaker(s): Krista Nieraeth

Ms. Nieraeth presented the report for Chris and Nancy Giggy. The documents are available online. The Board did not have any questions.

f. Student Representative Report
Speaker(s): Krista Nieraeth

Ms. Nieraeth presented the report for Paisley Jacobsen. The document is available online. The Board discussed.

g. Enrollment Report - ADM History
Speaker(s): Krista Nieraeth

Ms. Nieraeth presented the report to the Board. The document is available online. The Board did not have any questions.

h. Safety Committee Report
Speaker(s): Lora Nickle

Ms. Nickle presented the report to the Board. The document is available online. The Board did not have any questions.

5. **New Business**

a. Licensed Administrative HRA Plan Design

Mr. Stahely presented the report to the Board. The document is available online. Jamie Olsen motioned to approve the100% of the excess monthly benefit amount for Licensed Administrator Group up to the limit as defined in the Alsea Education Association CBA. Deb Lindberg seconded the motion. The Board discussed. Motion carried 4-0.

b. Superintendent Contract - HRA

Mr. Stahely presented the report to the Board. The document is available online. Deb Lindberg motioned to approve the proposed superintendent contract language for insurance and retirement benefits as outlined in the Memorandum of Agreement. Soren Rounds seconded the motion. The Board discussed. Motion carried 4-0.

c. Sole Source Determination - Fire Alarm System

Ms. Nieraeth presented to the Board. The documents are available online.

d. Sole Source Quote

Ms. Nieraeth presented to the Board. The documents are available online. Jamie Olsen motioned to approve the proposal by Salem Fire Alarm as presented. Soren Rounds seconded the motion. The Board board asked clarifying questions. Motion carried 4-0.

d. Preliminary 2 Year Financial Projections

Mr. Stahely presented his report to the Board. The documents are available online. Jamie Olsen motioned to approve the 2 Year Financial Projections as presented. Soren Rounds seconded the motion. The Board discussed at length. Motion carried 4-0.

e. Work Session - Leadership Operating Agreement Date and Time

Risteen Follett asked the Board to set a date and time for discussion around the Leadership Operating Agreement. The Board discussed at length and determined this agenda item be tabled until the May 2025 School Board meeting.

6. **Old Business**

a. KL - AR Work Session Review

Risteen Follett spoke to the Board recapping the discussion the Board had during the work session.

b. OSBA Elections and Resolutions

i. Election - Board of Directors Position 10

a. Clyde Rood

b. Luhui Whitebear

The Board discussed the candidate qualifications. Deb Lindberg nominated Luhui Whitebear. Soren Rounds seconded. Motion carried 2-1 with one Board member abstaining.

ii. Election - Legislative Policy Committee Position 10

a. Soren Rounds

b. Jason Curtis

The Board discussed the candidate qualifications. Deb Lindberg nominated Soren Rounds. Jamie Olsen seconded. Motion carried 4-0.

iii. Dues Schedule Resolution

Jamie Olsen motioned to amend the OSBA Dues Schedule Resolution. Soren Rounds seconded the motion. Motion carried 4-0.

iv. PRIDE Caucus Resolution

Jamie Olsen motioned for the Alsea School Board to abstain from voting on the PRIDE Caucus Resolution. Risteen Follett seconded the motion. Motion carried 4-0.

v. Bylaws Update Resolution

Soren Rounds motioned to amend the OSBA 2023 Bylaws Update Resolution. Jamie Olsen seconded the motion. Motion carried 4-0.

7. **First Reading *(Shaded words are new/strikethroughs are deleted)**

f. KL - AR - Public Complaint Procedure

Ms. Nieraeth spoke to the Board to answer the questions they had. She let them know she has updated the district website to better reflect the complaint policy and procedure. The Board discussed and requested Ms. Nieraeth to contact OSBA regarding the wording in step three (A form is available, but is not required) is repetitive.

8. **Second Reading**

g. EEA - Student Transportation Services -

h. EEA - AR - School Bus Scheduling and Routing

i. EEACA - School Bus Driver Examination and Training

j. EEACCA - Video Cameras on Transportation Vehicles

k. EEACCA - AR - Video Cameras on Transportation Vehicles

Deb Lindberg motioned to approve the policies. Jamie Olsen seconded. The board discussed. Deb Lindberg amended her motion to approve policies EEA, EEA-AR, EEACA, EEACCA and EEACCA-AR. Jamie Olsen seconded. Motion carried 4-0.

9. **Board Comments**

Soren Rounds spoke to the Board about his visit with State Representative Gomberg when he met with him in Philomath.

10. **Future Agenda Items**

    Revisit the Student Representative process.

11. **Key Dates**

    Winter Break - December 23-January 3
    Teacher Work Day - January 6, No Students
    Students Return - January 7
    Next School Board meeting - January 14

12. **Adjournment - 8:34 PM**

Risteen Follett, Board Chair	Date	Krista Nieraeth, Superintendent	Date

Alsea School Board Meeting
Monday, January 13, 2025
6:00 PM
Alsea School Library

Alsea School District 7J
301 South 3rd Street
Alsea, OR 97324
541.487.4305

Board Members Present: Risteen Follett, Soren Rounds, Jamie Olsen, Russ Ceperich, Deb Lindberg attended online.

Board Members Absent: None

Staff Present: Krista Nieraeth, Don Staehely, Lora Nickle. Attending online: Heather Shunk, Joe Harris, Carmen Martin

Patrons present online: Chris Giggy, Jason Hay

1. **Call to Order - 6:00**

   1a. Flag Salute

   1b. Approval of Agenda

   Risteen Follett approved the agenda as presented with the addition of a discussion of the February date.

2. **Consent Agenda**

   2a. Approval of Minutes - December 10, 2024 School Board Minutes

   2b. Resignations

   - Benjamin Brumbaugh, Teacher
   - Tamara Suiter, Bus Driver

   2c. Technology Surplus

   Jamie Olsen motioned to remove the minutes from the Consent Agenda. Russ Ceperich is listed as both present and absent, also a spelling correction of Price Caucus to Pride Caucus. Soren Rounds commented that he visited with State Representative Blumenauer instead of Gomberg.
   Jamie Olsen motioned to approve the minutes from the consent agenda with the amendments. Russ Ceperich seconded the motion. Motion carried 5-0.
   Soren Rounds motioned to approve the remaining items on the consent agenda. Jamie Olsen seconded the motion. Motion carried 5-0.

3. **Patron Comments - None**

4. **Reports**

   4a. Superintendent and K-12 Principal Reports

   i. Regular Attenders
   ii. Enrollment Report

   Ms. Nieraeth presented her reports to the Board. The documents are available online.

   4b. K-5 LaHO Principal and Special Services Report
   Ms. Shunk presented her report to the Board. The documents are available online.

   4c. Athletics and Activities
   Mr. Harris presented his report to the Board. The document is available online.

   4d. Business Manager Report

Mr. Staehely presented his report to the Board. The documents are available online.

4e. Bond and Construction
Chris Giggy presented his report to the Board. The documents are available online. The Board asked clarifying questions.
4f. Student Representative - No report received.

Recess at 6:52
Reconvene at 6:55

5. **New Business**

5a. School Board Appreciation
Ms. Nieraeth presented the Board with a gift, card, certificate of appreciation and a cake.

5b. MOE Presentation
Ms. Nieraeth and Mr. Staehely presented to the Board. The document is available online.

5c. PERS Presentation
Mr. Staehely presented to the Board. The document is available online.

5d. Updated Charter Agreement
Ms. Nieraeth presented the Updated Charter Agreement. The document is available online.
Russ Ceperich motioned to approve the amended Charter Agreement. Jamie Olsen seconded. The board discussed. Motion carried 5-0.

5e. Budget Committee Calendar
Risteen Follet introduced the Budget Calendar stating that it will be posted on Alsea's social media as well as the district website. She noted that Alsea SD will have 2 available openings. Ms. Nieraeth noted that the January date is a Monday not a Tuesday. Ms. Nieraeth and Mr. Staehely presented the Budget Committee calendar. The document is available online.
Jamie Olsen motioned to approve the 2025-2026 budget calendar with the correction of Monday, January 13th. Soren Rounds seconded the motion. Motion carried 5-0.

5f. LBL-ESD Local Service Plan
Jason Hay, LBL ESD Superintendent, presented the Local Service Plan to the Board. The document is available online.
Jamie Olsen motioned to approve the Local Service Plan. Soren Rounds seconded the motion. The Board discussed. Motion carried 5-0.

5g. February Board Meeting Date
Ms. Nieraeth is recommending that the February 11, 2025 is moved to Monday, February 10th or 12th due to a conflict with an Executive Session at the end.
Russ Ceperich motioned to move the February Board meeting to February 10th at 6:00 PM. Soren Rounds seconded the motion. Motion carried 5-0

6. **Old Business**

6a. Student Representative
The board discussed at length. The Board will continue to invite student feedback as well as attend the Board meetings. They will restructure the Student Representative role for the 2025-26 school year.

7. **First Reading *(Shaded words are new/strikethroughs are deleted)**

7a. AC - Nondiscrimination and Civil Rights

7b. GBN/JBA - Sexual Harassment

7c. GBN/JBA-AR (Delete) - Sexual Harassment Complaint Procedure

7d. GBN/JBA AR (Delete) - Federal Law Title IX Sexual Harassment Complaint Procedure
7e. GCBDA/GDBDA - Family Leave

7f. GCBDA/GDBDA-AR - Family Leave
Soren Rounds asked for clarification on the notification timeline. GCBDA/GDBDA-AR versus GCBDF/GDBDF.

7g. GCBDC/GDBDC - Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave (Safe Leave)

7h. GCBDC/GDBDC-AR - Request for Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave

7i. GCBDF/GDBDF - Paid Family and Medical Leave Insurance
7j. GCBDF/GDBDF-AR - Paid Family and Medical Leave Insurance (PFMLI)
Soren Rounds had a question about the sentence on page 2-5 "for days that PLO is receivedagreement or other agreement.". Ms. Nieraeth will contact Spencer Lewis.

7k. IIA - Instructional Materials
Soren Rounds had a question about the sentence on page 2-3 that states the instructional materials will be reviewed every 7 years is removed. Ms. Nieraeth said that she removed that wording because she did not think that Alsea SD would be able to support that cost. Leaving it in could cause us to be out of compliance with Policy.

7l. IIA-AR - Instructional Materials
7m. IIA-AR - Reconsideration of Core Instructional Materials
Soren Rounds asked about the wording of a committee. Ms. Nieraeth said this would be formed if there ever is an issue to review the content.

7n. IIA-AR (Delete) - Challenge Request for Instructional Materials
7o. IKF - Graduation Requirements
Soren Rounds commented that on page 5-9 the wording 'which must include an adult student, parent/guardian of the student' does not make sense. Ms. Nieraeth will make the necessary changes.

7p. IKFB - Graduation Exercises

7q. IKJ - Artificial Intelligence

7r. JBA/GBN - Sexual Harassment

7s. JBA/GBN-AR (Delete) - Sexual Harassment Complaint Procedure

7t. JBA/GBN-AR (Delete) - Federal Law (Title IX) Sexual Harassment Complaint Procedure

7u. JECA - Admission of Resident Students

7v. JFE - Pregnant and/or Parenting Students

7w. JFE-AR - Individualized Plan for Pregnant and/or Parenting Students

7x. JHCD - Medications

7y. JHCD-AR - Medications

7z. JHCD/JHCDA (Delete) - Medications

7aa. JHCD/JHCDA-AR (Delete) - Medications

8. **Second Reading**
8a. KL-AR - Public Complaint Procedure
Ms. Nieraeth stated that the requested changes have been made.
Soren Rounds motioned to accept KL-AR as per discussion and edits. Russ Ceperich seconded the motion. Motion carried 5-0.

9. **Board Comments**

Jamie Olsen noted the new law that went into effect January 1, 2025 that the Zoom meetings are to be posted to our website within 10 days. Risteen Follett reminded the community about the Strategic Planning survey.

She encouraged the community, parents, students and staff to please take it. Risteen stated that she will be out of commission until February. Soren Rounds will be taking over the responsibilities of Board Chair until she returns**.**

10. **Future Agenda Items**
11. **Key Dates**

    School Board Appreciation Month
    Dental Day K-12, January 15, 2025
    No School - MLK Jr. Day, January 20, 2025
    End of 2nd Quarter/1st Semester, January 23, 2025
    Grading Day - No School, January 24, 2025
    Strategic Planning Work Session, January 29, 2025 @ 4:15 PM
    Regular School Board Meeting, February 11, 2025 @6:00 PM - moved to February 10, 2025

12. Move to Executive Session - 8:48
    - To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing. (ORS 192.6600.(2)(I))
13. Return to Regular Session - 9:42
14. Adjournment = 9:42

_____ _____

Risteen Follett, Board Chair Krista Nieraeth, Superintendent

b. New Hire
    - Stephanie Lewis, Bus Driver
c. Surplus: WLA bus

Willamette Leadership Academy
380 Q Street, Suite 13
Springfield, OR 97477
541-246-2840

February 5, 2025

Alsea School District
301 S. 3rd Street
Alsea, OR 97324

Attention: Krista Nieraeth

Dear, Krista,

Willamette Leadership Academy is requesting the start of the approval process in order to dispose of bus known as "***Bus #10***". Bus #10 is currently being stored at the WLA bus yard and has been deemed as inoperable and unsuitable for use.

Please advise WLA regarding the approved steps in the disposal of this surplus inventory.

Sincerely,

Lisa Arellano, CEO
Willamette Leadership Academy

3. **Patron Comments:**

The Alsea School Board of Directors values the opinions and input of students, staff, parents, and community members. Although board meetings are held in public, they are not meetings of the public. Please keep your comments to 3 minutes or less. If you intend to speak to the board this evening, you will need to fill out one of the blue comment cards and hand it to the Board Secretary, Lora Nickle. Public comments may also be made via Zoom. If you intend to speak via Zoom, please put your name in the comments so that the board chair can call on you. Before you begin your comments, please state your name and if you are speaking for an organization, please state that organization. For more information about public comments at a board meeting, please see Alsea School District Policy BDDH.

4. **Reports**

a. Student Spotlight

i. Addy Leavitt, 5th grade

KID'S CORNER

Hello to all the membership of the NFMS!

I hope that you all had an amazing holiday season and are gearing up for a new year of fun! Many of the juniors in the federation have stayed busy and achieved some cool things. Check out the cool picture of one of the kiddos that cut open a massive thunderegg. It is pretty awesome!!! Don't forget to scan through all the badges that have been earned. The kids work hard to earn them and love to share their achievements with you.

One last thing...if you have a junior that is a member of the federation, encourage them to participate in the Junior Achievement Award (application and instructions to follow). This is a special award that only happens once a year. It helps kiddos to highlight the special parts of their lives and gives them a chance to learn how to 'sell themselves', something which they will do in their adult lives when they go to a job interview. The cool thing here is that they can also be awarded some money for doing so!

Have a great day!
Jennifer Fitch
NFMS Junior's Chair

Meet Addy L.

This great kiddo has really been working hard this past year! She has earned her Collecting Badge, Rocks and Minerals Badge, and Lapidary Badge. She has contributed and article to the AFMS Junior's Newsletter "Crack the News", and earned a special badge for contributing…the George the Geode Badge. For all her hard work, she was also awarded the New Horizons Award for Junior of the Year for the Willamette Agate and Mineral Society.

Congratulations!

She is pictured here with her HUGE fresh-cut thunderegg!

WAMS Member of the Year: David Maxwell

Lifetime achievement award: Larry and Ann Ferguson

Diamond Achievement Awards: Joe and Janice Van Cura: Don and Geri Esch : Joe and Lucy Cota.

Alfred the Thunderegg

Addy Leavitt, age 10, Willamette Agate and Mineral Society, Oregon

The thunderegg is the Oregon state rock. One time I was rock hunting with my grandpa in Central Oregon at the Polka Dot Agate Mine and I found a thunderegg in the ground, and it was a pretty big one too. My grandpa made the mistake of saying, "If you can get it out, you can keep it." I did and it was the biggest thunderegg I have ever dug out of the ground, and it was the biggest one Grandpa had ever had in his car. It was 28 pounds!

It took a lot of deciding whether we should cut it open. Eventually we did and it turned out most of it is blue agate, and it is fluorescent, too. Before we cut it open, I named it Alfred (after a dog who lived at the Polka Dot Agate Mine). Now that it is cut, one side is named Al and the other Fred, which equals Alfred!

Uraninite

Bodhi Lightfoot, age 10, Mobile Rock & Gem Society, Alabama

Uraninite, or uranium ore, is the main source of uranium. Its chemical structure is UO_2, and its chemical name is uranium oxide. Uraninite's other name is pitchblende, and it is jet black. Uraninite is highly radioactive, and it must be handled with care. You must wash your hands after handling it, or else you will get very sick!

Credit: Rob Lavinsky, iRocks.com, licensed under CC-BY-SA-3.0

b. Superintendent and K-12 Principal Reports

i. Superintendent Report

Alsea School District

February 2025 Board Meeting Board Report

Krista Nieraeth, Superintendent and Special Education Director

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1. Transportation

All bus maintenance has been complete on all but two buses, and those two buses have minor maintenance issues that will be addressed in the next two weeks. Thank you to the mechanics at Crowson Transportation in Monroe for their help in getting our buses fixed and keeping us up on the maintenance. They will do the annual inspections for our buses this spring and summer.

We are currently working with First Student to contract a bus driver to drive one of our home to school routes and an activity route until further notice. This is quite a daily cost to our district, but right now, a necessary one so that we can run our full 3 routes. With our current staff only being able to drive Type 10 vehicles home to school, it is not feasible for us to run routes regularly with that set up for the rest of the year. Also asking our current staff to drive before their shifts and after is not sustainable and could lead to safety issues due to fatigue and doing their regular duties.

As I've said before, as a charter school, transportation is hugely important for us to bring in not only students who live within our district boundaries, but also those other students who live outside, but chose to come to Alsea. If we want to increase our student enrollment, this is an issue that is a high priority. Our issue is not the routes, but the number of drivers. To grow our enrollment if we chose to continue to be a charter district, we need more drivers who can drive regularly.

We are also working with WLA to ensure that consistency of procedures are in place for personnel, as well as ensuring that the fleet is in working order and surplused as needed.

2. Carruth Update and Third Party Administration for TSA Accounts

Mr. Staehely and I have been working with PACE, our insurance provider, and engaging with Constangy, Brooks, Smith & Prophete, LLP, to ensure that the district is in legal compliance with notifications requirements from the data incident from Carruth Compliance Consulting, who is our third party administrator for TSA accounts. A claim was filed on behalf of our district for this incident.

Because there are stringent laws and regulations in regards to how TSAs are done, the district is engaging with another vendor to take over the regulating of our TSA accounts to ensure that we are in compliance with all state and federal laws.

3. Facilities

Mr. Elbers has been working with local companies to get quotes for our insurance company to repair the vandalism on our football field. We have submitted the quotes to the insurance company and are working with them to finalize the amount we will receive to repair the damage. Benton County Sheriff's have not given us an update about the investigation, but they are continuing to work to find and arrest the culprit of the vandalism. Work to repair will be done this spring. We are also looking at installing irrigation

boxes around the field to help with time and costs taken to move irrigation throughout the spring/summer/fall. This investment will help better utilize our staff during the summer for other projects around the district grounds.

4. Food Service

Mrs. Smallwood and I are working with Mr. Taylor to analyze all aspects of our food service program to ensure that 1) the money that we are getting is being utilized effectively and efficiently, and 2) that we are working to increase our student participation in the Breakfast and Lunch program. As shown in Mr. Staehely's Food Service Projection, the district is estimating that we will be subsiding from our general fund the food service program by $62,551.46. We need to work to get that number down, which can be done through getting participation up. Because we are a CEP district, we received word that we will receive additional reimbursements for our food service program in the coming months.

5. Alsea Community Action Committee Meeting

On Monday, Feb. 3rd, I attended the Alsea Community Action Committee (ACAC) meeting at the Alsea Library to present our kitchen/cafeteria concept to the group. It is important that we, as a district, get the word out about the kitchen/cafeteria we are hoping to build within the next couple of years, since the school is the hub of the community. In conversations with both the Benton Community Foundation and The Ford Family Foundation, this concept needs to have community support and backing if we need to find grants to be able to build. It is important that if this is something the district wants to invest in, that we start getting the concept out into our community.

6. Federal Funding

There was some concern about the freezing of all federal dollars with the newest administration that was going to be done on January 27th. There is an injunction on freezing of federal dollars for educational and other entities, since those monies were already allocated by Congress to these entities for the year and must be dispersed as per federal law. The districts were assured by ODE that there will be no immediate changes or impacts to any ODE administered federal funding. However, because of the uncertainty, we, like every district, will be claiming our federal monies more frequently. Federal funding includes Title, IDEA and Child Nutrition Programs funding sources.

However, this freeze could affect our ability to obtain the money for our DLT RUS grant that we received with Central Linn and Harrisburg School Districts.

As for the upcoming year, districts are being told that there is a high likelihood that federal dollars will be decreased by as much as 25%. That means our budgets in Titles and IDEA would decrease. We are not sure, however, about the CNP programming. Right now in our budget for Title, we do budget for FTE, as well as supplies, curriculum, professional development, and family engagement activities. For IDEA, that money is budgeted solely towards FTE. The state is not sure when they will be given figures, but know that a decrease in those funds for us is not a good thing.

ii. K-12 Principal Building Report

Alsea School District

February 2025 School Board Report – K-12 B&M School

Krista Nieraeth, Principal

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1. **Students of the Month for December**

The character theme of December for students in Grades K - 6 was "Very…, which means students who were "very" much things like inquisitive, helpful, excited, creative, thoughtful and unique. For students in grades 7 – 12, the theme was versatile, which was a student who shows strengths in many different areas, including character, academics, and social, and is able to adapt to change in a positive manner and with a smile on their face.

Congratulations to the following students for being voted as Student of the Month:

Kinder – Tyson Bauer
1st – Titan Youngren
2nd – Liddie Davis
3rd – Jonah Bacon
4th – Courtenay Larson
5th – Clara Gray
6th – Tallen Lucas
7th – Myla Cantrell
8th – Sean Gembala
9th – Jaxx Nepper
10th – Max Franciosi
11th – Paisley Jacobsen
12th – Kendra Stone

2. SMART Reading

In February, we started the SMART reading program at Alsea. In conjunction with the SMART Reading, an organization in Oregon that promotes early childhood literacy, Alsea Charter School is pairing students from our leadership class with students in our K/1 classroom to read together 1x per week. Sara Littlefield, our Community Liaison, is the program site director for Alsea. The leadership class will be spending 30 minutes per week in the K/1 class, reading different books with a student and then helping Ms. Littlefield with notes about the students' likes and dislikes, as well as student reading progression. K/1 students who participate in this program will receive books donated by SMART reading to take home to add to their own home library. This is an exciting program for us to have in Alsea!

3. Teacher Goals

We are finishing up with our 2nd round of I – Ready testing this next week. I will present the data to the board in March. Each year, teachers must submit 3 goals to their administrators about what they are wanting to achieve with their students. For our K – 6 and 7 – 12 Math and ELA teachers, we use the I – ready data for their classes to set their goals. These goals are growth goals, not achievement goals. Student scores and growth goals are set to nationally normed data sets, so that the goals set are statistically realistic. Teachers set their goals in the fall, and then update as needed in the mid-year, and then as a part of their final summative evaluation, submit artifacts that show their progress to their goals. This year, the teachers have until Feb. 14th to submit their mid year check in, which I will then review for progress and any help needed.

4. 4th and 5th Grade to LeSalls Stewart Center

Our 4th and 5th Grade classes took a field trip to the LeSalls Stewart Center at OSU to attend a free symphony concert. This was a great opportunity for our students to experience a different type of learning, though music.

5. **Honor Roll –** Congratulations to the following students who earned Honor Roll for the 1st semester of the 2024 – 2025 school year!

Alsea School District

Honor Roll

Semester 1

2024-2025 School Year

Principal's Honor Roll (3.76 – 4.00)

Seniors:	Shaylyn Noble, Kendra Stone
Juniors:	Maximus Manwarren, Cash Mildwater
Sophomores:	Kai Ferguson, Max Franciosi
Freshman:	Kyler Campbell, Emmett Sapp
8th Grade:	Carter Campbell, Kellen Carlson, Delaney Jacobsen, Chloe Pedder, Lane VanLeuven
7th Grade:	Bethany Hendrix, Kora Thorson

High Honor Roll (3.50 – 3.75)

Seniors:	Tanner Hibbs, Gavan Hinchberger, Gerald Peck-Cleveland
Juniors:	Paisley Jacobsen
Sophomores:	Lila Follett, Tamarra O'Brien, Megan VanLeuven
Freshman:	Dawson Elbers
8th Grade:	Piper Pedder, Cobi Smallwood
6th Grade:	Russell Cook, Henry Dennis

Honor Roll (3.00 – 3.49)

Seniors:	Mia DeBruhl. Chris Foster, Aramis Aguas, Bear Aguas Callie Rariden
Juniors:	Stetson White
Sophomores:	Shelby Darlington, Hunter Dennis, Gavin Taylor
Freshman:	Luke Hendrix, Jaxx Aguas
8th Grade:	Sean Gembala, Susie Sexton
7th Grade:	Jude Emerson, Cheyanne Smith, Shyanne Smith
6th Grade:	Samuel Beatty, Ashlyn Sapp, Evie Taylor

**updated 2/03/25

iii. Regular Attenders and Enrollment

REGULAR ATTENDERS >90% Positive Attendance

Grade Level	Enrollment #	1-Oct	Enrollment #	1-Nov	Enrollment #	1-Dec	Enrollment #	1-Jan	Enrollment #	1-Feb	Enrollment #	1-Mar	Enrollment #	1-Apr	Enrollment #	1-May	Enrollment #	1-Jun
KG	14	64.29%	12	83.33%	13	61.53%	13	61.53%	16	56.25%								
1st	13	92.31%	13	61.53%	12	50.00%	12	41.66%	14	35.72%								
2nd	33	78.78%	33	78.78%	33	69.69%	33	69.69%	34	73.53%								
3rd	32	81.25%	31	80.64%	31	74.19%	31	74.19%	34	64.71%								
4th	24	62.50%	22	63.63%	23	60.86%	22	50.00%	25	64.00%								
5th	26	73.07%	26	80.76%	28	67.85%	27	62.96%	30	63.33%								
6th	17	70.59%	17	58.82%	16	43.75%	16	37.50%	18	33.33%								
7th	17	82.35%	17	76.47%	17	70.58%	17	64.71%	17	58.82%								
8th	15	80.00%	15	80.00%	15	80.00%	16	62.50%	16	81.25%								
9th	11	54.54%	10	50.00%	10	50.00%	10	50.00%	11	54.55%								
10th	16	93.75%	16	81.25%	16	81.25%	16	75.00%	16	68.75%								
11th	10	70.00%	10	70.00%	10	60.00%	10	60.00%	11	54.55%								
12th	11	36.36%	11	45.45%	11	36.36%	11	36.36%	11	36.36%								
Schoolwide	**239**	**72.29%**	**233**	**70.05%**	**235**	**62.00%**	**234**	**57.39%**	**253**	**57.32%**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**#DIV/0!**

REGULAR ATTENDERS >9

Grade Level	Enrollment #	1-Oct	Enrollment #	1-Nov	Enrollment #	1-Dec	Enrollment #	1-Jan	Enrollment #	1-Feb	Enrollment #
KG	18	77.78%	18	50.00%	16	43.75%	16	43.75%	16	56.25%	17
1st	42	83.33%	39	84.62%	39	82.05%	39	79.49%	40	80.00%	40
2nd	36	72.22%	36	69.44%	37	78.38%	37	81.08%	37	83.78%	37
3rd	32	77.42%	30	83.33%	29	89.66%	29	79.31%	28	71.43%	28
4th	25	76.00%	26	73.08%	25	72.00%	25	64.00%	25	64.00%	24
5th	24	70.83%	26	50.00%	25	48.00%	25	40.00%	24	45.83%	21
6th	13	78.57%	13	76.92%	12	66.67%	12	66.67%	12	75.00%	13
7th	20	68.42%	18	61.11%	19	47.37%	18	27.78%	17	47.06%	17
8th	13	76.92%	13	61.54%	13	61.54%	13	53.85%	13	46.15%	13
9th	22	68.18%	22	63.64%	23	56.52%	23	56.52%	22	63.64%	20
10th	12	66.67%	12	58.33%	12	50.00%	12	58.33%	12	66.67%	12
11th	14	78.57%	13	53.85%	14	57.14%	14	57.14%	14	57.14%	13
12th	11	38.46%	10	30.00%	10	20.00%	10	20.00%	10	20.00%	10
Schoolwide	**282**	**71.80%**	**276**	**62.76%**	**274**	**59.47%**	**273**	**55.99%**	**270**	**59.77%**	**265**

90% Positive Attendance

1-Mar	Enrollment #	1-Apr	Enrollment #	1-May	Enrollment #	1-Jun
70.59%	17	70.59%	16	75.00%	16	68.75%
72.50%	39	76.92%	39	82.05%	39	79.49%
86.49%	37	91.89%	37	89.19%	35	91.89%
71.43%	27	77.78%	25	72.00%	26	69.23%
54.17%	24	70.83%	24	70.83%	24	66.67%
52.38%	21	61.11%	18	55.56%	18	61.11%
76.92%	13	84.62%	15	66.67%	15	66.67%
42.11%	17	47.06%	17	52.94%	17	46.06%
38.46%	13	46.15%	13	46.16%	12	58.33%
65.00%	17	70.59%	16	68.75%	16	75.00%
58.33%	12	50.00%	11	72.73%	11	72.73%
46.15%	13	30.77%	13	23.08%	13	23.08%
30.00%	8	25.00%	8	25.00%	8	25.00%
58.81%	**258**	**61.79%**	**252**	**61.54%**	**250**	**61.85%**

Grade Level	2024-2025 SY									
	9/1	10/1	11/1	12/1	1/1	2/1	3/1	4/1	5/1	6/1
KG	13	14	12	13	13	16				
1st	13	13	13	12	12	14				
2nd	32	33	33	33	33	34				
3rd	32	32	31	31	31	34				
4th	24	24	22	23	22	25				
5th	25	26	26	28	27	30				
6th	17	17	17	16	16	18				
7th	17	17	17	17	17	17				
8th	15	15	15	15	16	16				
9th	11	11	10	10	10	11				
10th	16	13	16	16	16	16				
11th	11	10	10	10	10	11				
12th	11	11	11	11	11	11				
Total ADM	237	236	233	235	234	253	0	0	0	0

2023-2024 SY									
9/1	10/1	11/1	12/1	1/1	2/1	3/1	4/1	5/1	6/1
19	18	18	16	16	16	17	17	16	16
35	42	39	39	39	40	40	39	39	39
35	36	36	37	37	37	37	37	37	35
28	32	30	29	29	28	28	27	25	26
24	25	26	25	25	25	24	24	24	24
23	24	26	25	25	24	21	21	18	18
13	13	12	12	12	12	13	13	15	15
18	20	19	19	18	17	17	17	17	17
13	13	13	13	13	13	13	13	13	12
20	22	22	23	23	22	20	17	16	16
12	12	12	12	12	12	12	12	11	11
13	14	13	14	14	14	13	13	13	13
13	11	10	10	10	10	10	8	8	8
266	282	276	274	273	270	265	258	252	250

2022-2023 SY									
9/1	10/1	11/1	12/1	1/1	2/1	3/1	4/1	5/1	6/1
58	62	60	61	60	56	55	53	50	49
56	66	64	66	64	60	60	58	54	53
42	41	41	45	43	38	36	35	32	30
43	50	54	53	51	46	46	46	45	44
37	41	47	47	47	43	42	40	39	39
29	32	36	36	36	29	29	26	24	23
35	45	49	49	46	43	37	34	34	33
44	59	59	61	59	56	56	52	48	41
41	51	53	52	50	44	42	42	41	39
14	14	13	13	12	12	12	12	13	12
17	16	16	16	16	15	15	14	14	13
21	21	21	22	20	20	20	19	17	17
25	24	22	22	21	20	20	15	14	14
462	522	535	543	525	482	470	446	425	407

c. K-5 LaHO Principal Report

ALSEA SCHOOL DISTRICT BOARD REPORT

Name: Heather Shunk **Position:** Principal

BOARD MEETING DATE: February 10, 2025

Link for January 2025 Assembly Slide Deck - Attendance, Reading, and Math Celebration, Students of the Month, Fluency Flight celebration, Spelling focus, Happenings in Each Class, and Exploratory Class, January Character Trait: "NICE".February character trait "DARING"

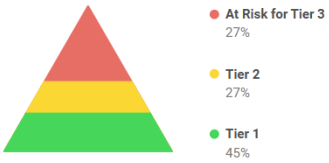
February 2025 Assembly - Students will invite a **Special Hero** in their life to share appreciation for.

I-Ready Diagnostic 2 Results

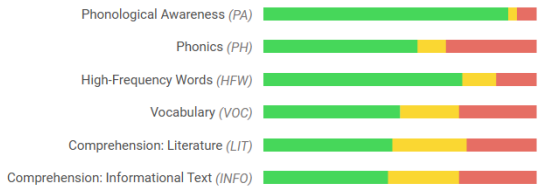
Literacy:

Students Assessed/Total: **66/70**

Overall Placement



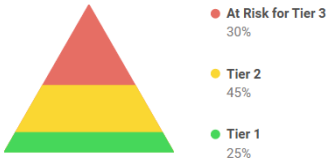
Placement By Domain



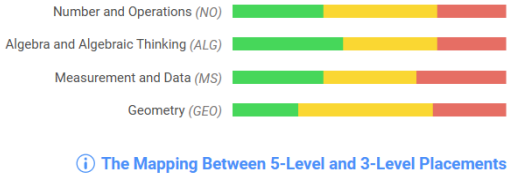
Math:

Students Assessed/Total: **67/70**

Overall Placement



Placement By Domain



Key Areas of Focus: Consistent, data-driven approach and collaborative effort will drive significant student growth.

- **Targeted Support:** Diagnostic data guides customized interventions in reading and math to address learning gaps.
- **WIN Time:** Teachers use small-group instruction and data-driven strategies to reinforce essential skills.
- **Weekly Data Meetings:** Individual teacher check-ins ensure real-time adjustments, goal setting, and instructional improvements.

Class Dojo: Vital for Communication, Community Building, Portfolios & More!

- **Positive Culture**: Teachers, admin, parents, and students share updates, photos, questions/answers, encouragement, announcements, etc.
  ClassDojo
- **School-Wide Engagement**: ClassDojo for Districts enables leaders to build close-knit school communities and increase student engagement with district-level security and controls.
- **Class and School Stories:** Teachers can share photos, videos, and announcements on Class Story, or privately message with any parent instantly.
- **Student Digital Portfolios:** Students can showcase their learning by adding photos and videos to their own digital portfolios.
- **Activities:** Teachers can assign activities to students, who can respond through various formats such as text, video, photo, or drawing.

d. Athletics and Activities

Board Report – 2/10/25

Summary:

The Alsea Project Update: Our next meeting will take place on Thursday, 2/27/25. The objective of this meeting will be to break into small groups and develop our expectations for the different areas of our school. (ex. Playground, hallways, bathrooms, etc…)

Our next meeting will be Friday, 3/21/25. This is a grading day, and we will use some of the day to put all our expectations together and work to formalize our process/procedures for PBIS.

Basketball is going strong. The Girls are currently ranked 12th in the 2A with a 14-6 record. The boys are currently ranked 63rd in 1A with a 10-11 record. Both teams are very competitive and have been in some close games both ways. Please come out and support both teams if you haven't already, it means a lot to our kids.

MS boy's tournament update: Saturday, 2/8/25

MS girls tournament will take place this weekend on Saturday the 15th. The tournament will be at Mapleton and games will begin at 8am.

Finally, we would like to have the approval of our baseball co-op with Monroe for this season.

If you have any questions or concerns, please contact me directly.

e. Business Manager Report

Financial Summary – January 31, 2025

General Fund Resources

- State School Support – As with last month, the financial statements reflect projected figures for 23-24 and 24-25 using final attendance figures and transportation mileage and expenses for 23-24, and projected figures based on first quarter ADM for 24-25. ODE will update 23-24 estimates throughout April as they roll in data, with the final update posted toward the end of April. As long as 2nd Period ADM data is in good shape, the ODE plans to release updated 24-25 estimates prior to the March payment. The new 25-26 estimates will be posted by the first Monday in March.
- Property taxes – the statements reflect tax turnover through December 31. Property taxes, except for November, are posted the subsequent month when received by the county treasurer. 94% of the current levy has been received.
- 1332 – Tuition from Other Districts – payment for students attending the Learn at Home Online that are residents of another district and reported by that district to the ODE for funding purposes.
- 1510 - Earnings on investments – The earnings rate with the Local Government Investment Pool (LGIP) is 4.75%, down from 4.85% for the prior month. The district is earning approximately $30,000 per month but this will be declining as the district uses beginning cash to maintain programs.
- 1920 – Donations – the district received $2,000 for the repair of the football field.
- 5300 – Insurance Reimbursement – the district received $6,602 for the van repair. Keenan Elbers, Transportation/Maintenance Supervisor, is working with the insurance company on the final cost to repair the football field. The deductible is $1,000.
- No changes in the other revenues.

General Fund Expenditures

- All salaries and benefits have been encumbered, as well as projections for substitutes and additional salaries are included in the financial statements. The substitute and additional salaries are based on the average for September through January and annualized through June.
- There have been no changes in expenditure from the prior month.

Special Revenue

Changes

- 206 – Title III – Immigrant Grant – the district received $224 that has been used for professional development.
- 213 – Special Education Stipend – the district received an intent to award to provide stipends to licensed and classified employees working in special education. Eight employees qualify and the estimated stipend per employee is $445.86, which will be paid in May. The amount will be adjusted after receiving the final award. The grant does not cover payroll costs, which will require a transfer from the General Fund, and is estimated at $1,525.
- No other changes in the Special Revenue Programs

Food Service Program

- Included are the student participation, financial statements and per meal breakdown through 1/31/25. The attached statement reflects the participation by month, with the annual participation at 67.4% for the breakfast program; 65.1%, lunch program.
- The projected transfer from the General Fund will be approximately $62,552. The average cost per meal is $5.75 while reimbursement is $3.95, or a transfer from the General Fund of $1.80 per meal.
- The district received notice from the ODE that the district's reimbursement rate will be increased from 90% to 100% for meals service. The estimated increase is $6,600, which will reduce the transfer from the General Fund. Once we receive funds, which will be paid on a quarterly basis, the financial statements will be adjusted to reflect this additional amount.

Debt Service

- As with the General Fund, 94% of the levy has been received.
- The ending projected fund balance is $30,771. The additional dollars in the fund balance will be used to keep the tax rate flat as close to the 24-25 rate for the 25-26 school year.

Capital Projects

- 400 – Capital Projects - reflects interest received on monies at the LGIP. Expenditures are the replacement of the windows, architectural services for the kitchen, and the upgrade to the fire alarm system. The fund has $88,816 available for additional projects.
- 410 - Bond 2021 and OSCIM Grant –The fund has $57,424, which includes the upgrade to the HVAC for the data server closet.
- 430 – Seismic Rehabilitation – represents approved service contracts. The district has received the first two payment from the Oregon Business Development Department. Per the grant, claims will be made after each month's end.

Unemployment Reserve

- Currently the district is charging all salaries approximately 4% on each payroll and transferring the funds into the Unemployment Reserve Fund to cover quarterly unemployment claims. The $6,800 represents claims for the first two quarters of 24-25. However, it is still unknown what the costs will be for Spring and Summer breaks.
- The current balance to cover future claims is $130,626.

GENERAL FUND
STATEMENT OF RESOURCES
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

LINE		SOURCE	BUDGET	Y-T-D 1/31/2025	PROJECTED	TOTAL 1/31/2025	BALANCE OVER/(UNDER)
		STATE SCHOOL SUPPORT FORMULA					
1	1111	CURRENT YEAR'S TAXES	$ 528,200.00	$ 497,395.77	30,804.23	$ 528,200.00	$ -
2	1112	PRIOR YEAR'S TAXES	1,000.00	4,199.75	(315.08)	3,884.67	2,884.67
3	1114	OTHER TAXES	-	7.99	-	7.99	7.99
4	1190	INTEREST ON TAX COLLECTIONS	800.00	310.81	489.19	800.00	-
5	2101	COUNTY SCHOOL FUND	-	-		-	-
6	3103	COMMON SCHOOL FUND	41,205.00	20,026.41	21,178.59	41,205.00	-
7	3101	STATE SCHOOL SUPPORT FUND	4,527,702.00	3,174,581.00	918,445.04	4,093,026.04	(434,675.96)
8	4801	FEDERAL FOREST FEES	-	-	-	-	-
9		**TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)**	5,098,907.00	3,696,521.73	970,601.97	4,667,123.70	(431,783.30)
		STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)					
10		STATE SCHOOL SUPPORT FUND 23-24		-	(5,866.00)	(5,866.00)	(5,866.00)
11		HIGH COST GRANT				-	-
12		**TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)**	-	-	(5,866.00)	(5,866.00)	(5,866.00)
13		**TOTAL SSSF SOURCES (Line 9 + Line 12)**	5,098,907.00	3,696,521.73	964,735.97	4,661,257.70	(437,649.30)
		NON STATE SCHOOL SUPPORT FORMULA SOURCES					
		LOCAL SOURCES					
14	1332	TUITION FROM OTHER DISTRICTS	-	2,483.07	-	2,483.07	2,483.07
15	1510	EARNINGS ON INVESTMENTS	50,000.00	239,470.66	60,529.34	300,000.00	250,000.00
16	1710	ADMISSIONS - GATE FEES	7,500.00	2,518.00	4,982.00	7,500.00	-
17	1760	FUND RAISING	-	-	-	-	-
18	1910	RENTAL INCOME	3,600.00	2,688.00	912.00	3,600.00	-
19	1943	SERVICES PROVIDED CHARTER SCHOOLS	72,198.00	36,902.23	35,295.77	72,198.00	-
20	1960	RECOVER PRIOR YEAR'S EXPENDITURES	-	-	-	-	-
21	1920	DONATIONS	-	2,000.00	-	2,000.00	2,000.00
22	1980	FEES CHARGED OTHER GRANTS	-	-	-	-	-
23	1990	MISCELLANEOUS REVENUE	24,800.00	10,965.84		10,965.84	(13,834.16)
24		**TOTAL LOCAL SOURCES (Line 14 - Line 23)**	158,098.00	297,027.80	101,719.11	398,746.91	240,648.91
		OTHER SOURCES					
25	2102	REVENUE THROUGH ESD	7,600.00	3,513.52	3,513.52	7,027.04	(572.96)
26	2199	OTHER INTERMEDIATE SOURCES	-	-	-	-	-
27	3203	SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
28	5300	INSURANCE REIMBURSEMENT	-	6,601.73	-	6,601.73	6,601.73
29	5400	BEGINNING CASH	6,700,000.00	6,716,065.45		6,716,065.45	16,065.45
30		**TOTAL OTHER SOURCES (Line 25 - Line 29)**	6,707,600.00	6,726,180.70	3,513.52	6,729,694.22	22,094.22
31		**TOTAL NON SSSF SOURCES (Line 24 + Line 30)**	6,865,698.00	7,023,208.50	105,232.63	7,128,441.13	262,743.13
32		**TOTAL RESOURCES (Line 13 + Line 31)**	$ 11,964,605.00	$ 10,719,730.23	$ 1,069,968.60	$ 11,789,698.83	$ (174,906.17)

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

		BUDGET	ACTUAL Y-T-D 1/31/2025	ENCUMBERED	TOTAL 1/31/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
INSTRUCTION							
1111	Elementary, K-5	$ 1,336,914.00	$ 492,253.19	$ 579,789.76	$ 1,072,042.95	$ 264,871.05	
1113	Elementary Extra-curricular	3,864.00	1,226.24	2,380.39	3,606.63	257.37	
1121	Middle/Junior High Programs	271,397.00	108,436.07	147,714.20	256,150.27	15,246.73	
1122	Middle/Junior High School Extra-curricular	36,686.00	24,875.80	9,962.39	34,838.19	1,847.81	
1131	High School Programs	390,968.00	158,946.53	203,727.01	362,673.54	28,294.46	
1132	High School Extra-curricular	149,995.00	67,809.50	31,144.21	98,953.71	51,041.29	
1250	Less Restrictive Programs: Students w/ Disability	636,673.00	174,692.83	217,008.58	391,701.41	244,971.59	
1291	English Second Language Programs	8,359.00	716.29	714.19	1,430.48	6,928.52	
	TOTAL INSTRUCTION	2,834,856.00	1,028,956.45	1,192,440.73	2,221,397.18	613,458.82	78.36%
SUPPORT SERVICES							
2113	Social Work Services	-	2,161.65	3,130.06	5,291.71	(5,291.71)	
2114	Student Accounting Services	28,801.00	17,166.71	12,419.14	29,585.85	(784.85)	
2134	Nurse Services	12,000.00	8,325.24	-	8,325.24	3,674.76	
2142	Psychological Testing Services	50,200.00	-	13,425.00	13,425.00	36,775.00	
2152	Speech Pathology Services	65,900.00	-	22,327.00	22,327.00	43,573.00	
2160	Other Student Treatment Services	39,500.00	-	26,850.00	26,850.00	12,650.00	
2190	Service Direction, Student Support Services	82,526.00	31,173.50	30,644.16	61,817.66	20,708.34	
2210	Improvement of Instruction Services	-	154.96	110.95	265.91	(265.91)	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	4,368.00	2,150.15	2,142.28	4,292.43	75.57	
2240	Instructional Staff Development	26,000.00	273.60	-	273.60	25,726.40	
2310	Board of Education Services	161,200.00	25,947.66	22,333.70	48,281.36	112,918.64	

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

			BUDGET	ACTUAL Y-T-D 1/31/2025	ENCUMBERED	TOTAL 1/31/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
2321		Office of the Superintendent Services	266,441.00	140,942.73	88,324.09	229,266.82	37,174.18	
2410		Office of the Principal Services	502,660.00	223,736.41	228,389.53	452,125.94	50,534.06	
2520		Fiscal Services	355,450.00	135,089.44	107,479.97	242,569.41	112,880.59	
2540		Operation and Maintenance of Plant Services	609,241.00	269,118.64	125,592.02	394,710.66	214,530.34	
2550		Student Transportation Services	1,009,576.00	418,844.57	324,007.89	742,852.46	266,723.54	
2660		Technology Services	117,316.00	35,975.42	17,123.64	53,099.06	64,216.94	
2700		Supplemental Retirement Program	-	-	-	-	-	
		TOTAL SUPPORT SERVICES	3,332,429.00	1,311,060.68	1,024,299.43	2,335,360.11	997,068.89	70.08%
OTHER REQUIREMENTS								
5200		Transfers of Funds						
5200	790	Food Service	123,405.00	-	62,551.46	62,551.46	60,853.54	
5200	792	Bus Fund	140,002.00	-	140,002.00	140,002.00	-	
5200	794	Capital Projects	700,000.00	-		-	700,000.00	
6110		Operating Contingency	500,000.00	-		-	500,000.00	
7000		Unappropriated Ending Fund Balance	4,333,913.00	-		-	4,333,913.00	
		TOTAL OTHER REQUIREMENTS	5,797,320.00	-	202,553.46	202,553.46	5,594,766.54	3.49%
		TOTAL EXPENDITURES	$ 11,964,605.00	$ 2,340,017.13	$ 2,419,293.62	$ 4,759,310.75	$ 7,205,294.25	39.78%
PROJECTED ENDING FUND BALANCE			$ -			$ 7,030,388.08	$ 7,030,388.08	

SPECIAL REVENUE FUNDS

STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

#	Fund Title	Subgrant	End Date	Grant Amount	Beginning Cash	REVENUE Y-T-D	REVENUE PROJECTED	Transfer from General Fund	REVENUE TOTAL	EXPENDITURES Y-T-D	EXPENDITURES Encumbered	TOTAL	Balance
			11										
200	Donations				$ 3,132.95	$ -	-		$ 3,132.95	$ 358.81	$ 500.00	$ 858.81	$ 2,274.14
203	Title I-A	76417	9/30/2024	10,797.33	-	6,784.74	4,012.59		10,797.33	10,797.33		10,797.33	
203	Title I-A	82100	9/30/2025	50,857.00		24,737.32	26,119.68		50,857.00	20,724.73	22,407.26	43,131.99	
203	**Total Title I**			61,654.33		31,522.06	30,132.27		61,654.33	31,522.06	22,407.26	53,929.32	7,725.01
205	Small Rural School Achievement (SRSA)		9/30/2025	54,607.00	-	44,354.58	10,252.42		54,607.00	44,354.58	-	44,354.58	10,252.42
207	Youth Transition Program	Pre-TP	9/15/2024	4,972.97	-	4,972.97	-		4,972.97	4,972.97	-	4,972.97	-
207	Preemployment Transition Program	Pre-TP	6/30/2025	40,000.00		6,375.00	33,625.00		40,000.00	2,341.80	-	2,341.80	37,658.20
206	Title III-A Immigrant Grant	83939	9/30/2025	224.00	-	-	224.00		224.00	-	224.00	224.00	-
208	E-Rate				26,354.88	-	-		26,354.88	26,204.57	-	26,204.57	150.31
210	IDEA Part B 611	77909	9/30/2024	18,267.60	-		18,267.60		18,267.60	18,267.60	-	18,267.60	-
210	IDEA Part B 611	83297	9/30/2026	60,260.33		31,746.99	28,513.34		60,260.33	13,479.39	45,803.60	59,282.99	
210	**Total IDEA Part B 611**			78,527.93		31,746.99	46,780.94		78,527.93	31,746.99	45,803.60	77,550.59	977.34
213	Special Education Stipend		6/30/2025	3,566.88		-	3,566.88		3,566.88	-	5,091.72	5,091.72	(1,524.84)
216	IDEA Part B 619 FFY24	83500	9/30/2026	401.15		-	401.15		401.15	-	-	-	401.15
220	Title II-A - Teacher Quality 23-24	76614	9/30/2024	5,305.66	-	5,305.66	-		5,305.66	5,305.66	-	5,305.66	-
220	Title II-A - Teacher Quality 23-24	82363	9/30/2025	7,236.00	-		7,236.00		7,236.00	1,153.11		1,153.11	6,082.89
220	Title IV-A - Student Support and Academic Enrichment 23-24	77049	9/30/2024	10,000.00	-	10,000.00	-		10,000.00	10,000.00		10,000.00	-
220	Title IV-A - Student Support and Academic Enrichment 23-24	82560	9/30/2025	10,981.00		1,153.11	9,827.89		10,981.00		-	-	10,981.00
220	**Title V- B REAP**			33,522.66		16,458.77	17,063.89		33,522.66	16,458.77	-	16,458.77	17,063.89
227	Early Literacy Grant	82934	6/30/2025	59,749.82	-	44,812.37	14,937.45		59,749.82	23,705.21	31,309.36	55,014.57	4,735.25
228	After School Programs		6/30/2025	3,000.00	-	3,000.00	-		3,000.00	1,302.06	197.24	1,499.30	1,500.70
	ESSER												
232	ESSER III	64824	9/30/2024	91,992.21	-	91,992.21	-		91,992.21	91,992.21	-	91,992.21	-
	Integrated Guidance												
226	Early Indicator Intervention	81645	6/30/2025	$ 806.31	$ -	$ 107.33	$ 698.98		$ 806.31	$ 107.33	$ -	$ 107.33	698.98
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	79368	9/30/2025	51,290.93	-	21,808.97	29,481.96		51,290.93	21,808.97	27,797.31	49,606.28	1,684.65
251	Student Investment Account - Y1	78977	9/30/2024	152,036.58	-	152,036.58	-		152,036.58	152,036.58	-	152,036.58	-
251	Student Investment Account - Y2	81868	6/30/2025	518,906.68	-	389,180.01	129,726.67		518,906.68	190,630.21	276,840.36	467,470.57	51,436.11
252	High School Success M98 - Y1	78710	8/31/2025	581.94		581.94	0.00		581.94	581.94			
252	High School Success M98 - Y2	81416	6/30/2025	98,065.21	-	20,101.05	77,964.16		98,065.21	26,627.39	41,725.74	68,353.13	29,712.08
	Total Integrated Guidance			821,687.65		583,815.88	237,871.77	-	821,687.65	391,792.42	346,363.41	738,155.83	83,531.82
257	Baseball/Softball Program			-	3,706.92	-			3,706.92	-	-	-	3,706.92
256	Carl Perkins			5,065.53	-	4,415.53	650.00		5,065.53	5,065.53	-	5,065.53	-
259	Student Activity Funds			-	46,945.70	18,024.12			64,969.82	7,379.93	1,103.37	8,483.30	56,486.52
263	Outdoor School		6/30/2025	11,700.87	-	-	11,700.87		11,700.87	5,852.55	5,848.32	11,700.87	-
272	TAP Grant - Seismic	82841	12/31/2025	14,000.00	-	-	14,000.00		14,000.00	12,250.00	1,750.00	14,000.00	-
290	Bus Replacement Fund			-	87,316.04	324,918.00		140,002.00	552,236.04	416,146.00	24,453.00	440,599.00	111,637.04

SPECIAL REVENUE FUNDS

STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

			11			REVENUE				EXPENDITURES			
#	Fund Title	Subgrant	End Date	Grant Amount	Beginning Cash	Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
299	Nutrition Services			-	-	67,633.56	69,789.55	$62,551.46	199,974.57	91,095.16	108,879.41	199,974.57	-
126	CNP Equipment Grant	78160	6/30/2025	176.82			176.82		176.82			-	176.82
127	Fresh Fruit and Vegetable Program 24-25	83682	9/30/2025	15,096.00	-	288.60	14,807.40		15,096.00	288.60	14,807.40	15,096.00	-
299	**Total Nutrition Services**			**15,272.82**		**67,922.16**	**84,773.77**	**62,551.46**	**215,247.39**	**91,383.76**	**123,686.81**	**215,070.57**	**176.82**
	TOTAL				**167,456.49**	**1,274,330.64**	**505,980.41**	**202,553.46**	**2,150,321.00**	**1,204,830.22**	**608,738.09**	**1,813,568.31**	**336,752.69**

Participation

Month	Days Service	Eligible Students	Participation Breakfast	Participation Lunch	Avg per Day Breakfast	Avg per Day Lunch	Participation Percentage Breakfast	Participation Percentage Lunch
Aug	4	168	445	401	111.25	100.25	66.2%	59.7%
Sept	17	170	1995	1866	117.35	109.76	69.0%	64.6%
Oct	19	170	2136	2135	112.42	112.37	66.1%	66.1%
Nov	15	170	1706	1617	113.73	107.80	66.9%	63.4%
Dec	12	169	1322	1320	110.17	110.00	65.2%	65.1%
Jan	14	172	1668	1623	119.14	115.93	69.3%	67.4%
Feb	16							
Mar	13							
April	18							
May	17							
June	8							
Total/Average	81	169.8333333	9,272	8,962	114.47	110.64	67.4%	65.1%

24-25 Financial Projection - Food Service Program
As of January 31, 2025

Account	Description	Budget	YTD	Projected	Total
Revenue					
299.0000.1610.000.000.000	Daily Sales -Adult Sales	$ 4,500.00	$ 829.35	$ 737.20	$ 1,566.55
299.0000.3102.000.000.000	State School Fund - School Lunch Match	-	-	1,099.63	$ 1,099.63
299.0000.3299.000.000.121	State: Breakfast	4,500.00	-	-	-
299.0000.3299.000.000.122	State: Lunch	7,300.00	-	-	-
299.0000.4500.000.000.123	SNP: Breakfast	58,000.00	20,480.61	26,691.55	47,172.16
299.0000.4500.000.000.124	SNP: Lunch	68,201.00	31,554.66	41,261.17	72,815.83
299.0000.4500.000.000.124	Supply Chain		9,632.37		9,632.37
299.0000.4910.000.000.000	Federal Commodities	1,000.00	5,136.57		5,136.57
	Total Revenue	$ 143,501.00	$ 67,633.56	$ 69,789.55	$ 137,423.11

Expenditures		Budget	YTD	Encumbered	Total
299.3100.0112.000.000.000	Classified Salaries	$ 50,105.00	$ 20,231.88	$ 28,889.75	$ 49,121.63
299.3100.0122.000.000.000	Substitutes - Classified	-	445.44	-	445.44
299.3100.0132.000.000.000	Additional Salary - Classified	1,200.00	68.28	-	68.28
299.3100.0211.000.000.000	Employer Contrib PERS	12,841.00	5,192.60	7,243.75	12,436.35
299.3100.0212.000.000.000	Employee Contribution Pick-Up	3,078.00	1,244.73	1,736.43	2,981.16
299.3100.0220.000.000.000	Social Sec/Medicare	3,925.00	1,587.08	2,213.99	3,801.07
299.3100.0231.000.000.000	Worker's Compensation	1,183.00	517.71	715.68	1,233.39
299.3100.0232.000.000.000	Unemployment Compensation	8,627.00	786.20	972.77	1,758.97
299.3100.0233.000.000.000	PFMLI	205.00	82.97	115.78	198.75
299.3100.0242.000.000.000	Group Health Insurance	32,400.00	8,991.13	12,615.06	21,606.19
299.3100.0342.000.000.000	Travel, Out of District	-	747.10	237.86	984.96
299.3100.0380.000.000.000	Non-instructional Professional and Technical Servi	2,000.00	917.00	-	917.00
299.3100.0410.000.000.000	Consumable Supplies and Materials	1,000.00	645.05	-	645.05
299.3100.0413.000.000.000	Freight for Commodities	-	484.81	-	484.81
299.3100.0450.000.000.000	FOOD	96,342.00	27,288.62	30,828.34	58,116.96
299.3100.0451.000.000.000	Federal Commodities	10,000.00	5,136.57	-	5,136.57
299.3100.0460.000.000.000	Non-consumable Items	1,000.00	52.99	-	52.99
299.3100.0470.000.000.000	Computer Software (Meal Time)	-	1,135.00	-	1,135.00
299.3100.0541.000.000.000	Initial and Additional Equipment Purchase	5,000.00	-	-	-
299.3100.0640.000.000.000	Dues and Fees (Corvallis/MealTime)	38,000.00	15,540.00	23,310.00	38,850.00
	Total Expenses	266,906.00	91,095.16	108,879.41	199,974.57
	Net Profit/Loss	(123,405.00)	(23,461.60)	(39,089.86)	(62,551.46)
Other Income					
299.0000.5200.000.000.000	Interfund Transfers	123,405.00	-	-	-
299.0000.5400.000.000.000	Resources - Beginning Fund Balance	-	-	-	-
	Total Other Uses	123,405.00	-	-	-
	Ending Fund Balance	**$ -**	**$ (23,461.60)**	**$ (39,089.86)**	**$ (62,551.46)**

299 - Food Service Program

Analysis per Meal

	Meals Served	Total	Costs per Meal	%
State Reimb per meal				
Adult Sales	369	$ 1,566.55	$ 4.25	
Breakfast	17,514	47,172.16	$ 2.69	
Lunch	16,928	72,815.83	4.30	
Other Sources		$ 10,732.00		
Federal Commodities		5,136.57		
Total Revenue	34,811	$ 137,423.11	$ 3.95	
Payroll Costs		$ 93,651.23	$ 2.69	46.8%
Food Costs		58,116.96	1.67	29.0%
Federal Commodities		5,136.57	0.15	2.6%
Fees		38,850.00	1.12	19.5%
Other		4,219.81	0.12	2.1%
Total Costs		$ 199,974.57	$ 5.75	100%
Net Loss		**$ (62,551.46)**	**$ (1.80)**	

DEBT SERVICE
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

			BUDGET	ACTUAL Y-T-D 1/31/2025	ENCUMBERED	TOTAL 1/31/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES								
1111		CURRENT YEAR'S TAXES	$ 94,940.00	$ 92,273.11	2,666.89	94,940.00	-	
1112		PRIOR YEAR'S TAXES	500.00	670.01		670.01	170.01	
1190		OTHER TAXES	100.00	80.88		80.88	(19.12)	
1510		INTEREST EARNINGS	-	2,024.33		2,024.33	2,024.33	
5400		BEGINNING FUND BALANCE	22,392.00	29,106.43		29,106.43	6,714.43	
		TOTAL INSTRUCTION	117,932.00	124,154.76	2,666.89	126,821.65	8,889.65	
EXPENDITURES								
5110		Long-Term Debt Service						
5110	610	Redemption of Principal	35,000.00	-	35,000.00	35,000.00	-	
5110	621	Regular Interest	61,050.00	30,525.00	30,525.00	61,050.00	-	
7000		Unappropriated Ending Fund Balance	21,882.00	-	-	-	21,882.00	
		TOTAL EXPENDITURES	117,932.00	30,525.00	65,525.00	96,050.00	21,882.00	81.45%
PROJECTED ENDING FUND BALANCE			$ -	$ 93,629.76	$ (62,858.11)	$ 30,771.65	$ 30,771.65	

CAPITAL PROJECTS (400)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

		BUDGET	ACTUAL Y-T-D 1/31/2025	ENCUMBERED	TOTAL 1/31/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	$ -	$ 8,385.47		8,385.47	(8,385.47)	
5200	Transfer from General Fund	700,000.00	-		-	700,000.00	
5400	Beginning Fund Balance	274,748.00	282,454.52		282,454.52	(7,706.52)	
	TOTAL INSTRUCTION	974,748.00	290,839.99	-	290,839.99	683,908.01	
EXPENDITURES							
4150	Building Improvement	974,748.00	7,152.99	194,871.00	202,023.99	772,724.01	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	974,748.00	7,152.99	194,871.00	202,023.99	772,724.01	20.73%
PROJECTED ENDING FUND BALANCE		$ -	$ 283,687.00	$ (194,871.00)	$ 88,816.00	$ 88,816.00	

BOND 2021 AND OSCIM GRANT (410)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

		BUDGET	ACTUAL Y-T-D 1/31/2025	ENCUMBERED	TOTAL 1/31/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	$ 12,000.00	$ 9,001.56		9,001.56	(2,998.44)	
3299	State Grant	500,000.00	365,780.04	-	365,780.04	(134,219.96)	
5400	Beginning Fund Balance	888,000.00	1,194,155.91		1,194,155.91	306,155.91	
	TOTAL INSTRUCTION	1,400,000.00	1,568,937.51	-	1,568,937.51	168,937.51	
EXPENDITURES							
4150	Building Improvement	1,400,000.00	1,499,932.48	11,580.52	1,511,513.00	(111,513.00)	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	1,400,000.00	1,499,932.48	11,580.52	1,511,513.00	(111,513.00)	107.97%
PROJECTED ENDING FUND BALANCE		$ -	$ 69,005.03	$ (11,580.52)	$ 57,424.51	$ 57,424.51	

SEISMIC REHABILITATION GRANT (430)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

		BUDGET	ACTUAL Y-T-D 1/31/2025	ENCUMBERED	TOTAL 1/31/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	$ -	$ -		-	-	
3299	State Grant	2,480,080.00	124,718.00	2,355,362.00	2,480,080.00	-	
5400	Beginning Fund Balance	-	-		-	-	
	TOTAL INSTRUCTION	2,480,080.00	124,718.00	2,355,362.00	2,480,080.00	-	
EXPENDITURES							
4150	Building Improvement	2,480,080.00	231,556.97	231,248.09	462,805.06	2,017,274.94	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	2,480,080.00	231,556.97	231,248.09	462,805.06	2,017,274.94	18.66%
PROJECTED ENDING FUND BALANCE		$ -	$ (106,838.97)	$ 2,124,113.91	$ 2,017,274.94	$ 2,017,274.94	

UNEMPLOYMENT RESERVE (610)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of January 31, 2025

		BUDGET	ACTUAL Y-T-D 1/31/2025	ENCUMBERED	TOTAL 1/31/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	$ -	$ -		-	-	
1970	Services Provided Other Funds	183,679.00	137,426.45		137,426.45	(46,252.55)	
5400	Beginning Fund Balance	-	-		-	-	
	TOTAL INSTRUCTION	183,679.00	137,426.45	-	137,426.45	(46,252.55)	
EXPENDITURES							
2640	Unemployment	183,679.00	6,800.54	-	6,800.54	176,878.46	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	183,679.00	6,800.54	-	6,800.54	176,878.46	3.70%
PROJECTED ENDING FUND BALANCE		$ -	$ 130,625.91	$ -	$ 130,625.91	$ 130,625.91	

f. Bond and Construction

Alsea School District
Construction Manager's Report

Report Date: February 3, 2025

GENERAL OVERVIEW

Design for the Seismic Retrofit to the gym and adjacent office areas will be completed in mid-February and ready for permit and bidding by our contractor. A number of changes were made by the design team at the District's request in order to cut the cost of construction without giving up quality, and some finish items are being priced as alternates to stay within budget. Construction is scheduled to begin mid-May with the roof replacement and locker rooms.

A second Seismic Grant application for the High School Classroom Wing was submitted to the State in January. Award notice is expected in Spring 2025.

The Fire Alarm Replacement project has been contracted and is in design. Construction is scheduled for this summer and will be coordinated with the Gym Seismic project.

The small HVAC addition in the server room is being completed this month. This work will conclude the contractor work under the bond program. There are $57k remaining in the contingency.

PROJECT TEAM

No changes.

BUDGET

The updated budget summaries for the various projects are provided below with comments for each.

<u>Bond Program</u>

The updated budget summary for the bond program is provided below. There were no changes to committed cost. The only pending actual costs are for the small HVAC addition under Construction Cost and the final invoice from the HVAC commissioning agent under Consultant Fees.

There are $57k in contingency remaining in the budget. This budget does not include $80k+ gift-in-kind by IMS.

Alsea School Bond Project Budget Summary - Updated February 3, 2025

Income

	Original Budget	Current Budget	Actual Income To-Date	Notes
Bond Sale	$ 2,100,000.00	$ 2,289,477.00	$ 2,289,477.00	Bond value $2.1M plus premium of $189,477
Bond Fund Interest		$ 142,855.41	$ 142,855.41	Interest on bond proceeds updated 1/1/25; budget value matched to actual
OSCIM Grant	$ 2,100,000.00	$ 2,100,000.00	$ 2,100,000.00	Income value updated 10/2/24
ESSER Funds	$ -	$ 235,117.92	$ 235,117.92	ESSER II $68,251.41 (spent 9/23) and ESSER III $166,866.51 (spend by 9/24) after "unfinished learning" deductions. Updated 10/2/24
Totals	**$ 4,200,000.00**	**$ 4,767,450.33**	**$ 4,767,450.33**	

Expenses

	Original Budget	Current Budget	Committed Costs	Paid To-Date	Notes
Construction Cost		$ 4,063,133.72	$ 4,063,133.72	$ 4,053,905.72	Costs for construction contractors.
Design Fees		$ 355,588.52	$ 355,588.52	$ 355,588.52	Fees for architect, engineers, geotech, survey & haz material study.
Consultant Fees		$ 51,508.01	$ 51,508.01	$ 49,058.01	Fees for soil testing, special inspections, commissioning & misc consulting.
Project Management		$ 62,696.00	$ 62,696.00	$ 62,696.00	IMS not-to-exceed fee.
Permits & Fees		$ 29,366.70	$ 29,366.70	$ 29,366.70	Permit & site plan fees.
Furnishings		$ 9,752.00	$ 9,752.00	$ 9,752.00	Furnishings, equipment, computers, etc. are either in possession or being funded separately.
Other Project Costs		$ 138,677.70	$ 138,677.70	$ 138,677.70	Attorney, bank fees, insurance, advertising and other miscellaneous project costs. Reconciled with District's financial report 7/14/24.
Owner's Contingency		$ 56,727.68	NA	NA	For unforeseen costs based on available funds after committed values.
Totals	**$ -**	**$ 4,767,450.33**	**$ 4,710,722.65**	**$ 4,699,044.65**	

Gym Seismic

The updated budget summary for the gym seismic project is provided below. There were no significant changes to committed costs last month. To date, 11% of the project budget has been spent. We expect to establish the actual construction cost in early April after the final bids are received.

Alsea School Gym Seismic Project Budget Summary - Updated February 3, 2025

Income

	Original Budget	Current Budget	Actual Income To-Date	Notes
Seismic Grant	$ 2,480,000.00	$ 2,480,000.00	$ 145,157.52	Grant awarded June 2024
Non-Grant Funds	$ -	$ 8,808.47	$ 8,808.47	Initial effort by structural engineer before grant fund contract executed. Required to keep project on schedule.
Totals	**$ 2,480,000.00**	**$ 2,488,808.47**	**$ 153,965.99**	

Expenses

	Original Budget	Current Budget	Committed Costs	Paid To-Date	Notes
Construction Cost	$ 1,800,000.00	$ 1,800,000.00	$ 26,500.00	$ 26,500.00	Costs for construction contractors
Design Fees	$ 300,000.00	$ 306,590.00	$ 306,590.00	$ 154,520.18	Fees for architect & engineer
Consultant Fees	$ 60,000.00	$ 60,000.00	$ 51,121.79	$ 46,437.84	Fees for geotech, matl testing and special inspections
Project Management	$ 111,600.00	$ 111,600.00	$ 111,600.00	$ 45,710.00	IMS not-to-exceed fee
Permits & Fees	$ 20,000.00	$ 20,000.00	$ -	$ -	Jurisdiction fees
Other Project Costs	$ 1,000.00	$ 1,000.00	$ 971.83	$ 971.83	Advertsing & other miscellaneous
Owner's Contingency	$ 187,400.00	$ 189,618.47	NA	NA	For unforeseen costs based on available funds
Totals	**$ 2,480,000.00**	**$ 2,488,808.47**	**$ 496,783.62**	**$ 274,139.85**	

Fire Alarm Replacement

The budget summary for the Fire Alarm Replacement project is provided below. There was no significant change to committed costs last month. We met with the electrician and fire alarm contractors on-site last week to finalize design scope, and we expect a final price for electrical costs next month to add to the budget. There may also be excavation costs for routing cabling underground to the Play Shed if the District chooses that option. All additional costs are being evaluated prior to approval.

Alsea School Fire Alarm Project Budget Summary - Updated February 3, 2025

Income

	Original Budget	Current Budget	Actual Income To-Date	Notes
General Funds	$ 200,000.00	$ 200,000.00	$ 200,000.00	Funds approved by Board in November 2024
Totals	**$ 200,000.00**	**$ 200,000.00**	**$ 200,000.00**	

Expenses

	Original Budget	Current Budget	Committed Costs	Paid To-Date	Notes
Construction Cost	$ 200,000.00	$ 180,000.00	$ 166,240.00	$ -	Costs for construction contractors
Design Fees			$ -	$ -	Design included in SFA contract.
Consultant Fees			$ -	$ -	None expected
Project Management		$ 20,000.00	$ 20,000.00	$ 2,513.00	IMS not-to-exceed fee
Permits & Fees			$ -	$ -	Jurisdiction fees in construction contracts
Other Project Costs			$ -	$ -	None expected.
Owner's Contingency			NA	NA	
Totals	**$ 200,000.00**	**$ 200,000.00**	**$ 186,240.00**	**$ 2,513.00**	

SCHEDULE

Gym Seismic

The final construction documents for the Gym Seismic project for permitting and bidding are scheduled to be issued February 14. Todd construction will use these documents for bidding which we expect to be completed in late March.

Krista let us know that the locker rooms can be sealed off and turned over for construction on May 12. This will be a tremendous benefit to ensuring construction is completed by the start of school in September since so much of the work is in the locker rooms.

Fire Alarm Replacement

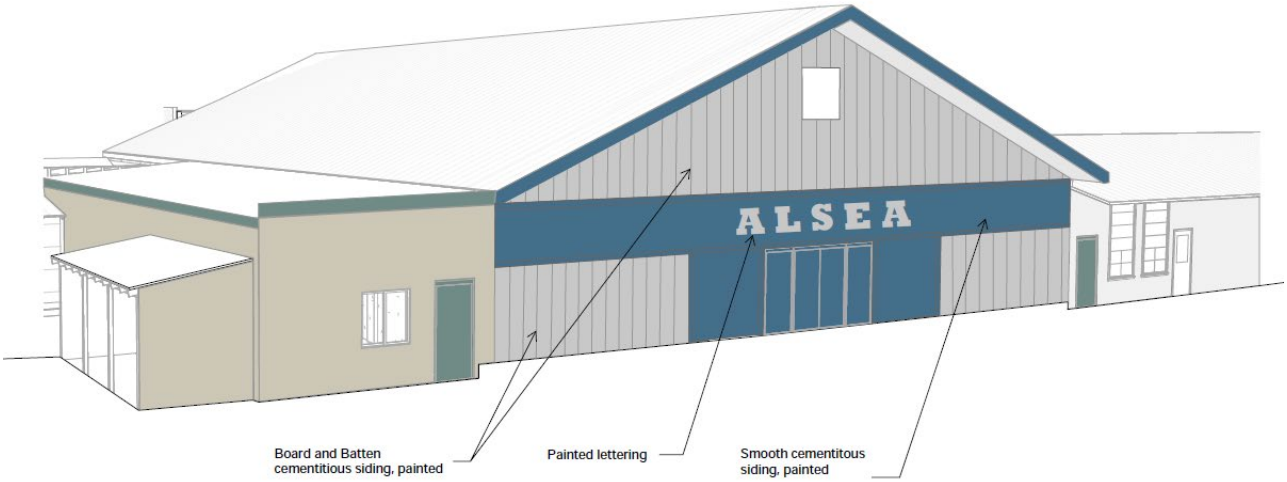
Salem Fire Alarm is expected to complete final design documents for permitting and procurement by early March. Construction will begin June 16 when school is out.

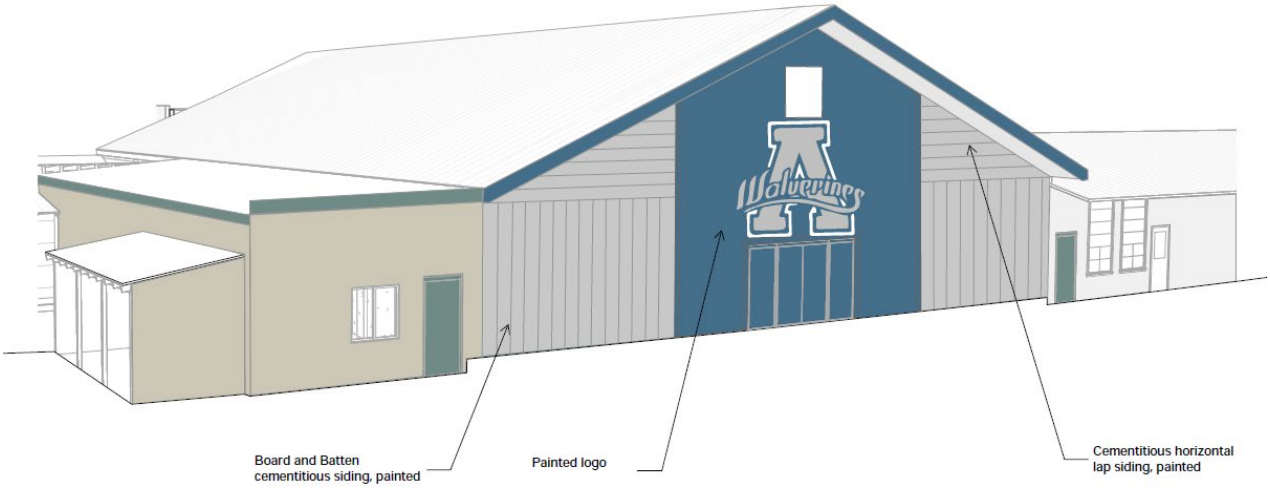
PROJECT-SPECIFIC ACTIVITY

Gym Seismic

The main architectural plan and roof plan for the Gym Seismic Retrofit project were provided in last month's report. Part of our cost-cutting design changes last month were directed at reducing the amount of demolition to existing masonry walls. One element of this design change is to leave the north wall of the gym intact and build a reinforced wall

on the outside to anchor against. The added benefit of this change is to provide this very visible part of the school with a new face that can be customized with color and the school's logo. Two options being considered are shown below, but the lettering and logo may change. The selected color scheme will also be extended to the north wall of the office wing to the left of the gym in the picture below. The classroom wing to the right will not be repainted at this time since a future seismic grant will likely change the exterior of this section of the school.





Fire Alarm Replacement

The floor plan showing the extent of the fire alarm replacement was provided in last month's report. There have been no significant changes as design is being finalized.

COMMUNICATIONS

IMS monthly reports are being provided to the School Board.

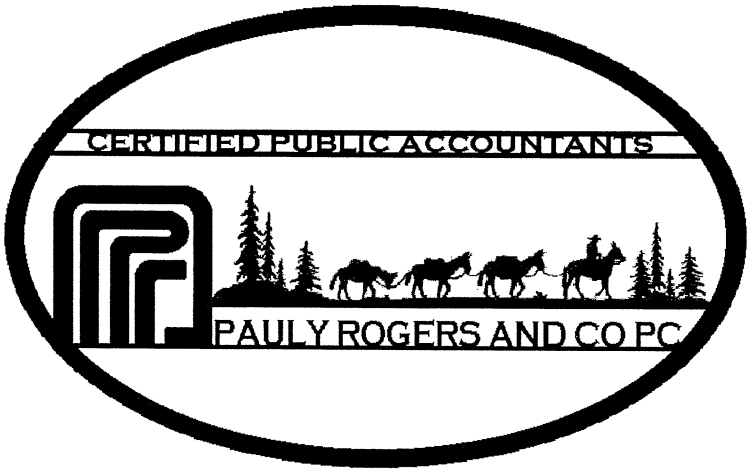
5. **New Business**

a. Audit

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024



12700 SW 72nd Ave.
Tigard, OR 97223

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

2023-24

FINANCIAL REPORT

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ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

BOARD OF EDUCATION	TERM EXPIRES
Risteen Follett, Chair	June 30, 2025
Soren Rounds, Vice-chair	June 30, 2027
Debra Lindberg	June 30, 2025
Jamie Olsen	June 30, 2027
Russ Ceperich	June 30, 2027

All Board members receive mail at address below.

ADMINISTRATION

Krista Nieraeth, Superintendent (Registered Agent)
Don Staehely, Business Manager

Alsea School District
301 South 3rd Street
Alsea, OR 97324

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

December 17, 2024

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Alsea School District 7J
Benton County, Oregon

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted 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 the District's system of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's system of internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is 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, is 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 Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 17, 2024 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Roy R Rogers

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2024

	Governmental Activities
Assets	
Cash and cash equivalents	$ 9,016,396
Taxes receivable	15,415
Accounts receivable	306,610
Grants receivable	223,138
Prepaids	700
Net OPEB Asset - RHIA	85,565
Capital assets, net of depreciation	4,781,956
Total Assets	14,429,780
Deferred Outflows of Resources	
OPEB Related Deferrals - RHIA	1,648
Pension Related Deferrals - PERS	6,384,142
Total Assets and Deferred Outflows of Resources	20,815,570
Liabilities	
Accounts payable	445,328
Deferred Revenue	196,909
Payroll liabilities	518,303
Accrued Interest	4,923
Accrued compensated absences	4,627
Current Portion, Long-term Obligations:	
Due within one year	105,287
Long-term Obligations:	
Due in more than one year	2,048,004
Premium on Bond	165,792
Proportionate Share of Net Pension Liability- PERS	9,109,094
OPEB Liability - Health Insurance	60,760
Total liabilities	12,659,027
Deferred Inflows of Resources	
Deferred Inflows - OPEB Health Insurance	1,311
OPEB Related Deferrals - RHIA	15,141
Pension Related Deferrals - PERS	129,151
Total Liabilities and Deferred Inflows of Resources	12,804,630
Net Position	
Net Investment in Capital Assets	4,089,319
Restricted for:	
Debt Service	29,107
Capital Projects	1,476,612
Net OPEB Asset - RHIA	85,565
Unrestricted	2,330,337
Total Net Position	$ 8,010,940

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2024

Functions/Programs	Expenditures	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Instruction	$ 3,855,054	$ -	$ 1,010,857	$ (2,844,197)
Support Services	4,421,113	-	353,196	(4,067,917)
Community Services	239,277	6,719	462	(232,096)
Interest on long-term debt	62,970	-	-	(62,970)
Total governmental activities	$ 8,578,414	$ 6,719	$ 1,364,515	$ (7,207,180)

General Revenues	
Property taxes - General	511,395
Property taxes - Debt service	94,125
State support	8,590,717
Unrestricted intermediate and local sources	247,811
Unrestricted federal sources	118,471
Earnings on Investments	402,113
Proceeds from Sale of Assets	4,999
Gain (Loss) on disposal of capital asset	(22,191)
Total general revenues	9,947,440
Change in Net Position	2,740,260
Prior Period Adjustment	131,842
Net Position Beginning	5,138,838
Net Position end of year	$ 8,010,940

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

	GENERAL FUND	SPECIAL REVENUE FUND	FEDERAL LUNCH PROGRAM FUND	STUDENT BODY FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL
ASSETS:							
Cash and Investments	$ 7,312,802	$ 1,168	$ -	$ 47,266	$ 28,714	$ 1,626,446	$ 9,016,396
Receivables:							
Accounts	69,589	-	10,365	160	-	226,496	306,610
Grants	-	223,138	-	-	-	-	223,138
Property Taxes	13,211	-	-	-	2,204	-	15,415
Prepaids	-	700	-	-	-	-	700
Due From Other Funds	5,101	-	-	-	-	-	5,101
Total Assets	$ 7,400,703	$ 225,006	$ 10,365	$ 47,426	$ 30,918	$ 1,852,942	$ 9,567,360
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:							
Liabilities:							
Accounts Payable	27,699	35,555	5,264	480	-	376,330	445,328
Payroll Liabilities	514,083	4,220	-	-	-	-	518,303
Deferred Revenue	44,872	152,037	-	-	-	-	196,909
Due To Other Funds	-	-	5,101	-	-	-	5,101
Total Liabilities	586,654	191,812	10,365	480	-	376,330	1,165,641
Deferred Inflows of Resources:							
Unavailable Revenue - Property Taxes	10,667	-	-	-	1,811	-	12,478
Fund Balance							
Nonspendable	-	700	-	-	-	-	700
Restricted	-	-	-	-	29,107	1,476,612	1,505,719
Unassigned	6,803,382	32,494	-	46,946	-	-	6,882,822
Total Fund Balance	6,803,382	33,194	-	46,946	29,107	1,476,612	8,389,241
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 7,400,703	$ 225,006	$ 10,365	$ 47,426	$ 30,918	$ 1,852,942	$ 9,567,360

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

Reconciliation of Governmental Funds
Balance Sheet to Statement of Net Position

June 30, 2024

Total Fund Balances		$	8,389,241
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.			
Capital Assets, net of depreciation			4,781,956
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.			12,478
Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.			
Deferred Outflows - PERS	$ 6,384,142		
Deferred Outflows - RHIA	1,648		
Deferred Inflows - PERS	(129,151)		
Deferred Inflows - OPEB Health Insurance	(1,311)		
Deferred Inflows - RHIA	(15,141)		6,240,187
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 Obligations	(2,153,291)		
Bond Premium	(165,792)		
Accrued Interest Payable	(4,923)		
Accrued compensated absences	(4,627)		(2,328,633)
The Net Pension and OPEB Asset (Liability) is the difference between the total liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.			
Net Pension Liability - PERS	(9,109,094)		
Net OPEB Liability - Implicit Health Subsidy	(60,760)		
Net OPEB Asset - RHIA	85,565		(9,084,289)
Total Net Position		$	8,010,940

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

	GENERAL FUND	SPECIAL REVENUE FUND	FEDERAL LUNCH PROGRAM	STUDENT BODY FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL
REVENUES:							
From Local Sources	$ 923,652	$ 42,685	$ 1,348	$ 43,590	$ 97,895	$ 102,081	$ 1,211,251
From Intermediate Sources	13,956	33,521	-	-	-	-	47,477
From State Sources	6,840,761	988,865	15,736	-	-	1,734,220	9,579,582
From Federal Sources	-	375,650	118,471	-	-	-	494,121
Total Revenues	7,778,369	1,440,721	135,555	43,590	97,895	1,836,301	11,332,431
EXPENDITURES:							
Instruction	2,278,429	944,424	-	39,010	-	-	3,261,863
Support Services	3,061,831	329,984	-	-	-	-	3,391,815
Enterprise and Community Service	-	1,570	200,889	-	-	-	202,459
Facilities Acquisitions & Construction	-	138,610	-	-	-	2,172,928	2,311,538
Debt Service	166,506	-	-	-	91,950	-	258,456
Total Expenditures	5,506,766	1,414,588	200,889	39,010	91,950	2,172,928	9,426,131
Excess of Revenues Over, (Under) Expenditures	2,271,603	26,133	(65,334)	4,580	5,945	(336,627)	1,906,300
Other Financing Sources (Uses)							
Sale of Capital Assets	173,417	-	-	-	-	-	173,417
Transfers In	-	-	65,334	-	-	-	65,334
Transfers Out, Net	(65,334)	-	-	-	-	-	(65,334)
Total Other Financing Sources (Uses)	108,083	-	65,334	-	-	-	173,417
Net Change in Fund Balance	2,379,686	26,133	-	4,580	5,945	(336,627)	2,079,717
Beginning Fund Balance	4,423,696	7,061	-	42,366	23,162	1,813,239	6,309,524
Ending Fund Balance	$ 6,803,382	$ 33,194	$ -	$ 46,946	$ 29,107	$ 1,476,612	$ 8,389,241

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For The Year Ended June 30, 2024

Net Change in Fund Balance			$ 2,079,717
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:			
Capital Asset Additions	$	2,729,366	
Capital Asset Deletions (Net)		(363,397)	
Depreciation Expense		(181,405)	2,184,564
The PERS Pension income (expense) and OPEB Income (expense) represent 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.			
PERS		(1,909,815)	
OPEB - Implicit Health Subsidy		(11,054)	
OPEB - RHIA		18,671	(1,902,198)
Repayment of long term & short term obligations is an expenditure in the governmental funds, but the repayment reduces debt obligations in the government-wide statements.			
Amortization of Bond Premium		7,895	
Change in Accrued Compensated Absences		(1,427)	
Change in Interest Payable		7,321	
Adjustments to Long-term Obligations		172,788	
Payments made on long term obligations		188,165	374,742
Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds, and are instead recorded as deferred revenue. They are, however, recorded as revenues in the Statement of Activities.			3,435
Change in Net Position			$ 2,740,260

See accompanying notes to basic financial statements.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government 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 accounting policies are described below.

REPORTING ENTITY

The Alsea School District No. 7J is a municipal corporation governed by an elected board, organized under provisions of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. Accounting principles generally accepted in the United States of America require that these financial statements present the District (the primary government) and all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the reporting entity because of the significance of their operational or financial relationships with the District. There are no component units.

BASIS OF PRESENTATION - FUND ACCOUNTING

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

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

FUND FINANCIAL STATEMENTS

The accounts 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental funds are used to account for general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is 60 days.

GOVERNMENTAL FUND TYPES

Expenditures are recorded when the liability is incurred, except for un-matured 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 following major governmental funds are reported:

GENERAL FUND
This fund accounts for all financial resources and expenditures 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 REVENUE FUNDS
This fund consists of all special revenue funds established to account for revenues and expenditures related to grants, student activities and other special revenues. Primary revenue sources are federal and state grants.

FEDERAL LUNCH PROGRAM FUND
This fund accounts for program revenues and expenditures related to the District's lunch program. The primary source of revenue is from federal grants and charges for services.

STUDENT BODY FUND
This fund accounts for programs revenues and expenditures related to the District's student body activities and memorial funds. The primary source of revenue is fundraising.

DEBT SERVICE FUND
This fund accounts for the accumulation of resources for, and the repayment of, general long-term debt, principal and interest. The principal revenue source is property taxes.

CAPITAL PROJECTS FUND
This fund accounts for the acquisition of temporary or permanent structures to be used to educate students. The primary source of revenue is transfer from the General Fund and Bond Proceeds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District reports the Bus Replacement fund which is presented in the General fund for financial statement reporting purposes in accordance with GASB Statement No. 54. A budget and actual statement is presented for this fund for purposes of additional analysis.

Bus Replacement Fund
This fund accounts for resources to be used to purchase school buses. The primary source of revenue is transfers from the General Fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, certain programs are funded by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting with the modification of using encumbrance accounting. Under this method, revenues are recognized when measurable and available. All revenues reported in the governmental funds are considered to be available if they are collected within thirty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, pension and OPEB costs, and claims and judgments, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

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 that property taxes received after year-end are not considered budgetary resources in the funds, capital assets are expensed when purchased, inventory is expensed when purchased, long term debt is expensed when paid. Other post-employment benefits are expensed when paid rather than when incurred, and depreciation expense is not reported.

The budget process begins 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition and Construction, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency.

Expenditures cannot legally exceed the adopted 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 unforeseen circumstances which could not be determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024, with the exception of the Special Revenue Fund – Enterprise and Community Services, which was overexpended by $1,570, and Bus Replacement Fund – Support Services, which was overexpended by $115,632.

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.

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

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

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.

SUPPLY INVENTORIES

Supply inventories purchased are valued at cost (first-in, first-out method). Any donated inventories are valued at their estimated fair market value. Inventories purchased have been charged as expenditures when purchased. Inventories are offset by a fund balance reserve and are not available expendable resources. Supply inventories were considered by management to be immaterial at year end and have not been recorded in the basic financial statements.

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, Equipment 5 to 30 years and Vehicles – 10 years.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

RIGHT-TO-USE LEASE ASSETS

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

LEASES PAYABLE

In the government-wide basic 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.

USE OF ESTIMATES

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

LONG-TERM OBLIGATIONS

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

In the fund financial statements, governmental funds 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.

As of June 30, 2024, the District had long-term debt obligations from a 2021 General Obligation Bond, a note payable for the purchase of a home and the purchase of school buses.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RETIREMENT PLAN

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

NET POSITION

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

Net Investment in Capital Assets – consists of all capital assets, and lease right-to-use assets, net of accumulated depreciation, amortization 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 net position – consists of all other assets that are not included in the other categories previously mentioned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY

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

- Non-spendable fund balance represents amounts that are not in a spendable form. The items represent prepaid expenses.
- 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 Superintendent and Business Manager have the authority to assign fund balance.
- 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy of six percent of expenditures.

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements is $163,262, of which all was covered by the federal depository insurance. Any excess over Federal Deposit Insurance would be collateralized by the Oregon Public Funds Collateralization Program (PFCP).

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

Deposits with Financial Institutions:	
Demand Deposits	$ 115,111
Investments	8,901,285
Total	$ 9,016,396

INVESTMENTS

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

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

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

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

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

		Investment Maturities (in months)		
Investment Type	Fair Value	Less than 3	3 - 18	18 - 59
State Treasurer's Investment Pool	$ 8,901,285	$ 8,901,285	$ -	$ -
Total	$ 8,901,285	$ 8,901,285	$ -	$ -

Interest Rate Risk - Investments
Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date of more than three months.

Credit Risk – Deposits
In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial risk. As of June 30, 2024, none of the bank balances were exposed to custodial credit risk.

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

Concentration of Credit Risk
At June 30, 2024, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in either of these instruments. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2024, investments appeared to be in compliance with all percentage restrictions.

3. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. Property taxes are levied and become a lien on all taxable property as of July 1. Taxes unpaid and outstanding on May 16 are considered delinquent. No allowance for uncollectible accounts has been recorded because all receivables are considered to be collectible.

4. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2024 are as follows:

	Balance Beginning of Year	Adjustments	Additions	Deletions	Balance End of Year
Non-Depreciable Capital Assets					
Land and Land Improvements	$ 82,678	$ -	$ -	$ -	$ 82,678
Construction in Process	616,821	182,295	2,314,150		3,113,266
Total Non-Depreciable	699,499	182,295	2,314,150	-	3,195,944
Depreciable Capital Assets					
Buildings and Improvements	1,301,910	-	72,731	-	1,374,641
Equipment	424,642	-	64,028	-	488,670
Vehicles	1,618,681	564	278,457	(603,843)	1,293,859
Total Capital Assets	3,345,233	564	415,216	(603,843)	3,157,170
Accumulated Depreciation					
Buildings and Improvements	865,854	-	31,420	-	897,274
Furniture & Equipment	179,285	-	46,519	-	225,804
Vehicles	585,060	-	103,466	(240,446)	448,080
Total Accumulated Depreciation	1,630,199	-	181,405	(240,446)	1,571,158
Total Net Capital Assets	$ 2,414,533				$ 4,781,956

Adjustments represent the correction of prior year's construction in progress, as well as the correction of the purchase price of two vehicles. Deletions represent the sale of seven buses during the current year.

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

Instruction	$ 64,586
Support Services	112,928
Community Services	3,891
Total	$ 181,405

5. DEFINED BENEFIT PENSION PLAN

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

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

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

a. **PERS Pension (Chapter 238)**. The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
   i. **Pension Benefits**. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
   A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
   ii. **Death Benefits**. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
      - member was employed by PERS employer at the time of death,
      - member died within 120 days after termination of PERS covered employment,
      - member died as a result of injury sustained while employed in a PERS-covered job, or
      - member was on an official leave of absence from a PERS-covered job at the time of death.
   iii. **Disability Benefits**. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2021 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2024 were $712,210, excluding amounts to fund employer specific liabilities. In addition, approximately $164,739 in employee contributions were paid or picked up by the District in 2023-2024.

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Asset or Liability – At June 30, 2024, the District reported a net pension liability of $9,109,094 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2023 and 2022, the District's proportion was 0.049 percent and 0.026 percent, respectively. Pension expense for the year ended June 30, 2024 was $1,909,81.

The rates in effect for the year ended June 30, 2024 were:
(1) Tier 1/Tier 2 – 27.87%
(2) OPSRP general services – 25.03%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 445,463	$ 36,118
Changes in assumptions	809,198	6,033
Net difference between projected and actual earnings on pension plan investments	163,728	-
Net changes in proportionate share	3,889,132	86,870
Differences between District contributions and proportionate share of contributions	364,411	130
Subtotal - Amortized Deferrals (below)	5,671,932	129,151
District contributions subsequent to measuring date	712,210	-
Deferred outflow (inflow) of resources	$ 6,384,142	$ 129,151

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

Subtotal amounts related to pension as deferred outflows of resources $5,671,932, and deferred inflows of resources, ($129,151), net to $5,542,781 and will be recognized in pension income as follows:

Year ending June 30,	Amount
2025	$ 1,260,812
2026	871,033
2027	1,983,433
2028	1,145,162
2029	282,341
Thereafter	-
Total	$ 5,542,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024. Oregon PERS produces an independently audited ACFR which can be found at:

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

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with *Moro* 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 2020 Experience Study, which is reviewed for the four-year period ending December 31, 2020.

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

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

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

Long-Term Expected Rate of Return:

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

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

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

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	$ 15,046,508	$ 9,109,094	$ 4,140,108

Changes Subsequent to the Measurement Date

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

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

OPSRP Individual Account Program (OPSRP IAP)

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

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

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

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

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

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

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

At June 30, 2024, the District reported a net OPEB asset of $85,565 for its proportionate share of the net OPEB asset. The OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB 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 dates of June 30, 2023 and 2022, the District's proportion was 0.02 percent and 0.02 percent, respectively. OPEB income for the year ended June 30, 2024 was 18,671.

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

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	$	(9,903)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		(8,267)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	$	(18,170)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ -	2,148
Changes in assumptions	-	923
Net difference between projected and actual earnings on pension plan investments	243	-
Net changes in proportionate share	1,405	12,070
Differences between District contributions and proportionate share of contributions	-	
Subtotal - Amortized deferrals (below)	1,648	15,141
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	$ 1,648	$ 15,141

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

Subtotal amounts related to OPEB as deferred outflows of resources, $1,648, and deferred inflows of resources, ($15,141), net to ($13,493) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2024	$ (11,786)
2025	(6,004)
2026	3,162
2027	1,135
2028	-
Thereafter	-
Total	$ (13,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2023. That independently audited report was dated February 2, 2024 and can be found at: https://www.oregon.gov/pers/emp/Documents/GASB/2023/Oregon%20Public%20Employees%20Retirement%20System%20-%20GASB%2075%20RHIA%20-%20YE%206.30.2023%20-%20SECURED.pdf

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5 %; Disabled retirees: 15%
Mortality	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 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

Discount Rate:

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

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

Long-Term Expected Rate of Return:

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

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

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

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB asset	$ 77,779	$ 85,565	$ 92,246

Changes Subsequent to the Measurement Date

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

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (IMPLICIT HEATLH SUBSIDY)

Plan Description

The District provides subsidized health benefits to retirees under age 65, as required by ORS 243.303. The plan provides postretirement healthcare benefits for eligible retirees and their dependents through the District's group health insurance plans. The plan covers both active and retired participants. As of the actuarial valuation date, there were 50 active participants and no retirees in the ORS allowed plan 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 employees, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

Funding Policy

The 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 in all funds. There is no obligation on the part of the District to fund these benefits in advance.

Net Other Post-employment Benefit Liability

The net other post-employment benefit liability (NOL) was measured as of June 30, 2024, and the total other post-employment benefit liability was determined by an actuarial valuation as of July 1, 2023.

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

Active participants	50
Inactive participants or beneficiaries receiving benefits	0
	50

Actuarial Methods and Assumptions

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

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (IMPLICIT HEATLH SUBSIDY) (CONTINUED)

The total other post-employment benefit liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2023
Actuarial Cost method	Entry Age Normal, level percent of salary
Investment Return assumption (Interest discount)	4.00% per year, based on all years discounted at municipal bond rate (based on Bond Buyer 20-Bond General Obligation Index as of June 30, 2024).
Plan participation	35% assumed will elect coverage at retirement if eligible for District paid insurace
Medical Premium annual trend rate	3.5% in 2024 and fluctuating between 4.5% and 5.8% thereafter
Inflation Rate	2.5% per year
Annual salary rate increase	3.5% per year
Health care Premium	
Beginning in 2018 a 40% excise tax will be imposed under the affordable care act on employers if the aggregate value of medical coverage exceeds a threshold limit. This excise tax is not included in the calculations because it is believed to be immaterial in regard to the OPEB plan	

Mortality rates were based on the Pub-2010 teachers table, separate Employee/Healthy Annuitant, sex distinct, generational. Improvement scale was Unisex Social Security Data Scale (60 year average), Active employee/retiree adjustments was set back 12 months for males, no setback for females.

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

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

Retirement rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by age and years of service. Of the active employees potentially eligible to receive District-paid health benefits, 40% of those currently enrolled are assumed to be enrolled at retirement and 50% of those retirees are assumed to cover a spouse, as well. Current and future retirees are assumed to remain enrolled in the plans in which they are currently enrolled, with a 7.0% assumed drop rate per year. There was an assumption of no impact of dependent children on the implicit subsidy.

The discount rate used to measure the total pension and total other post-employment benefit liabilities was 4.00%, based on all years discounted at the municipal bond rate.

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (IMPLICIT HEATLH SUBSIDY) (CONTINUED)

Changes in the Net Other Post-employment Benefit Liability

	Total OPEB Liability
Total OPEB Liability Balance 6/30/2023	$ 51,017
Changes for the Year	
Service Cost	10,147
Interest	2,272
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of Assumptions or other input	(1,498)
Benefit payments	(1,178)
Net Change in total OPEB liability	9,743
Total OPEB Liability Balance 6/30/2024	$ 60,760

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

The following presents the net other post-employment benefit liability (NOL) of the District, calculated using the discount rate of 4.00 percent, as well as what the District's NOL would be if it was calculated using a discount rate that is 1-percentage-point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate:

	1% Lower 3.00%	Current Discount Rate 4.00%	1% Higher 5.00%
Total OPEB Liability	$ 66,921	$ 60,760	$ 55,066

The following presents the net other post-employment benefit liability (NOL) of the District, calculated using the trend rate of 3.5 percent graded up to 5.8 percent, as well as what the District's NOL would be if it was calculated using a trend rate that is 1-percentage-point lower (2.5 percent graded up to 4.8%) or 1- percentage-point higher (4.5 percent graded up to 6.8%) than the current rate:

	1% Lower	Current Healthcare Trend Rates	1% Higher
Total OPEB Liability	$ 50,709	$ 60,760	$ 73,199

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (IMPLICIT HEATLH SUBSIDY) (CONTINUED)

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

For the year ended June 30, 2024, the District recognized Other Post-Employment Benefit expense of $8,432.

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

Deferral Source	Deferred Outflows of resources	Deferred Inflows of resources
Differences between expected & actual experience	$ -	$ -
Changes of assumptions or other inputs	-	1,124
Totals	$ -	$ 1,124

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2025. Subtotal amounts reported as deferred outflows of $0 and deferred inflows of ($1,124), net to ($1,124) and will be recognized in Other Post-employment benefit expense as follows:

Year ended June 30,	
2025	$ (187)
2026	(187)
2027	(187)
2028	(187)
2029	(187)
Thereafter	(189)
Total	$ (1,124)

8. LONG TERM DEBT OBLIGATIONS

Go Bond Obligation

General Obligation bonds were issued to provide funds for the purpose of funding various construction projects within the District. On April 13, 2021, the District issued $2,100,000 of Series 2021 General Obligation bonds to finance various construction projects. The bond issued a related premium in the amount of $189,477. This interest rate is fixed at 3.00% and is due semiannually on June 15 and December 15. A new Debt Service fund has been established to be used to liquidate the related debt.

Citizen Bank Loan

The Citizens Bank loan was issued on September 12, 2018 in the amount of $83,000. The interest rate is fixed at 6.49%. The loan was obtained to finance the purchase a house which is pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt. As of June 30, 2024 the Citizens Bank loan was paid in full.

Santander – 2019 Bus Loans

The District purchased two 2019 Blue Bird Buses on February 10, 2019 in the amount of $109,951 (Bus #4) and $111,995 (Bus #76), respectively. Interest rates are 3.80% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt. As of June 30, 2024 the financed purchase obligations for both buses were paid in full. During fiscal year 2023-24 Kings Valley Charter School purchased Bus #76, which at the time of sale had no outstanding financed purchase obligation.

Santander – 2020 Bus Loan

The District purchased one 2020 Blue Bird Bus (Bus #5) on April 1, 2019 in the amount of $111,530. Interest rates are 3.80% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt. As of June 30, 2024 the financed purchase obligation was paid in full.

Santander – 2021 Bus Loans

The District purchased two 2021 Blue Bird Buses (Bus #55 and Bus #58) on February 15, 2021 in the amount of $116,800 each. Interest rates are 2.25% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt. During fiscal year 2023-24 Kings Valley Charter School purchased Bus #55, and assumed the financed purchase obligation. The transfer of the financed purchase obligation is represented by the $47,304 adjustment in the note disclosure chart below.

8. LONG TERM DEBT OBLIGATIONS (CONTINUED)

Santander – 2023 Bus Loans

The District purchased two 2023 Blue Bird Buses (Bus #66 and Bus #7) on April 29, 2022 in the amount of $119,629 each and applied a down payment to each purchase in the amount of $35,888. The District financed $83,741 for each bus. Interest rates are 2.25% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt. During fiscal year 2023-24 Kings Valley Charter School purchased Bus #66, and assumed the financed purchase obligation. The transfer of the financed purchase obligation is represented by the $62,960 adjustment in the note disclosure chart below.

Santander – 2023 Bus Loan

The District purchased one 2023 Blue Bird Buses (Bus #60) on April 29, 2022 in the amount of $119,629. Interest rates are 3.58% fixed and are pledged as collateral. In the event of default on the bank loan the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt. During fiscal year 2023-24 Kings Valley Charter School purchased Bus #60, and assumed the financed purchase obligation. The transfer of the financed purchase obligation is represented by the $62,524 adjustment in the note disclosure chart below.

Santander – 2023 Bus Loan

The District purchased one 2023 Blue Bird Bus (Bus #18) on September 5, 2022 in the amount of $147,945 and applied a down payment to the purchase in the amount of $44,282. The District financed $109,470 for the bus. Interest rate is 3.98% fixed and are pledged as collateral. In the event of default on the bank loan the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The General Fund has traditionally been used to liquidate the related debt.

The following table shows changes in general obligation bonds and other long-term obligations for the fiscal year ended June 30, 2024.

Issue Date	Interest Rates	Outstanding July 1, 2023	Adjustments	Matured and Redeemed	Outstanding June 30, 2024	Due Within One Year
Bonds payable:						
GO Bonds Series 2021	3.00%	$ 2,065,000	$ -	$ 30,000	$ 2,035,000	$ 35,000
Direct Borrowing						
Citizen Bank	6.49%	18,738	-	18,738	-	-
Santander - 2019 Bus #4	3.80%	24,660	-	24,660	-	-
Santander - 2019 Bus #76	3.80%	23,211	-	23,211	-	-
Santander - 2020 Bus #5	3.80%	23,372	-	23,372	-	-
Santander - 2021 Bus #55	2.25%	47,304	(47,304)	-	-	-
Santander - 2021 Bus #58	2.25%	47,304	-	23,389	23,915	23,915
Santander - 2023 Bus #66	2.97%	62,960	(62,960)	-	-	-
Santander - 2023 Bus #7	2.97%	62,960	-	20,376	42,584	20,981
Santander - 2023 Bus #60	3.58%	62,524	(62,524)	-	-	-
Santander - 2023 Bus #18	3.98%	76,211	-	24,419	51,792	25,391
		2,514,244	(172,788)	188,165	2,153,291	105,287
Premium Related to Bond						
2021 Original Issue Premium		173,687	-	7,895	165,792	-
Total Long-Term Obligations		$ 2,687,931	$ (172,788)	$ 196,060	$ 2,319,083	$ 105,287

8. LONG TERM DEBT OBLIGATIONS (CONTINUED)

As of fiscal year ended June 30, 2023 the Kings Valley Charter School (the School) is no longer sponsored by Alsea School District and thus has purchased seven buses from the District and assumed all related financed purchase obligations. The $172,788 of adjustments in the disclosure chart above represent the transfer of these financed purchase obligations from the District to the School.

Future maturities of the general obligation bonds and loans currently outstanding are as follows:

Fiscal Year Ending June 30,	GO Bond		Bus Loans	
	Total Principal	Total Interest	Total Principal	Total Interest
2025	$ 35,000	$ 61,050	$ 70,287	$ 3,326
2026	40,000	60,000	48,004	1,694
2027	45,000	58,800	-	-
2028	50,000	57,450	-	-
2029	55,000	55,950	-	-
2030-2034	355,000	252,000	-	-
2035-2039	525,000	189,150	-	-
2040-2044	750,000	97,500	-	-
2045-2049	180,000	5,400	-	-
	$ 2,035,000	$ 837,300	$ 118,291	$ 5,020

9. LEASE LIABILITY

The District leases a copier for five years which will expire in fiscal year ending June 30, 2027. The annual lease payments of $4,793 are considered immaterial under GASB 87.

10. INTERFUND TRANSFERS

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

Fund	Transfers Out	Transfers In	Due From	Due To
General Fund:				
General	$ 324,334	$ -	$ 5,101	$ -
Bus Replacement	-	259,000	-	-
Total General Fund	324,334	259,000	5,101	-
Federal Lunch Program	-	65,334	-	5,101
	$ 324,334	$ 324,334	$ 5,101	$ 5,101

Transfers were made to fund operations. Subtotal amounts of General Fund Transfers Out $324,334, and Transfers In $259,000, net to $65,334 and will be recognized as Transfers Out, Net on page 5. Interfund receivables and payables are used as a pooling of cash between funds.

11. PROPERTY TAX LIMITATIONS

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

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

12. TAX ABATEMENTS

As of June 30, 2024, the District potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, there were no material abatements disclosed by the county for the year ended June 30, 2024 for any program covered under GASB 77.

13. COMMITMENTS AND CONTINGENCIES

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

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

14. CORRECTION OF AN ERROR IN PREVIOUSLY ISSUED FINANCIAL STATEMENTS

During fiscal year 2024, the District determined that additions to Construction in Progress were not correctly reported in the prior year. Additionally, the District determined that the historical costs of two vehicles were not correctly reported in the prior year. Therefore, capital assets, net of depreciation, were understated by $182,859 for the fiscal year ended 2023. The effect of correcting that error is shown in column B of the note disclosure chart in Note 16.

15. CHANGE IN ACCOUNTING PRINCIPLE FROM PREVIOUSLY ISSUED FINANCIAL STATEMENTS

During fiscal year 2024, the District obtained an actuarial valuation of the post-employment benefit obligation related to the implicit health subsidy in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. In the prior year the District opted to take a modified opinion on GASB 75 and did not obtain an actuarial valuation. Therefore, the OPEB liability was understated by $51,017 for fiscal year ended 2023. The effect of correcting that error is shown in column A of the note disclosure chart in Note 16.

During fiscal year 2024, the District also implemented GASB Statement No. 96, Subscription Based Information Technology Arrangements (SBITAs). In the prior year the District opted to take a modified opinion on GASB 96. The District determined that during fiscal year ended 2023 and 2024 no SBITAs applicable under GASB 96 were held by the District. Therefore, no correction is necessary for the implementation of GASB 96 for fiscal year ended 2023. The District will not receive a modified opinion on GASB 96 for fiscal year ended 2024.

16. ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

Total prior period adjustments for Notes 14 and 15 were as follows:

	6/30/2023 Net Position As Previously Reported	Change in Accounting Principle (A)	Error Correction (B)	6/30/2023 Net Position As Restated
Government-Wide				
Governmental Activities	$ 5,138,838	$ (51,017)	$ 182,859	$ 5,270,680

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

ALSEA SCHOOL DISTRICT
BENTON COUNTY

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.049 %	$ 9,109,094	$ 4,928,426	184.8 %	81.7 %
2023	0.026	3,958,909	5,173,658	76.5	84.5
2022	0.016	1,973,359	3,254,560	60.6	87.6
2021	0.015	3,305,596	1,527,017	216.5	75.8
2020	0.018	3,042,927	1,336,643	227.7	80.2
2019	0.017	2,623,509	1,805,222	145.3	82.1
2018	0.015	2,030,385	1,194,310	170.0	83.1
2017	0.015	2,294,970	1,057,538	217.0	80.5
2016	0.019	1,067,974	966,773	110.5	91.9
2015	0.019	(425,289)	893,771	(47.6)	103.6

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

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

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	$ 712,210	$ 712,210	$ -	$ 3,029,698	23.5 %
2023	1,232,919	1,232,919	-	4,928,426	25.0
2022	1,290,962	1,290,962	-	5,173,658	25.0
2021	1,116,947	1,116,947	-	3,254,560	34.3
2020	529,762	529,762	-	1,527,017	34.7
2019	374,710	374,710	-	1,336,643	28.0
2018	367,844	367,844	-	1,805,222	20.4
2017	289,838	289,838	-	1,194,310	24.3
2016	203,154	203,154	-	1,057,538	19.2
2015	192,355	192,355	-	966,773	19.9

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

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

OPEB - RHIA

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

Year Ended June 30,	(a) District's Proportion of the net OPEB asset/(liability) (NOA/(L))	(b) District's proportionate share of the net OPEB asset/(liability)(NOA/(L))	(c) District's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.00234 %	$ 85,565	$ 4,928,426	1.74 %	201.6 %
2023	0.01640	58,521	5,173,658	1.13	194.6
2022	0.01920	66,063	3,254,560	2.03	183.9
2021	0.01570	31,958	1,527,017	2.09	150.1
2020	0.01170	22,582	1,336,643	1.69	144.4
2019	0.01078	12,035	1,508,222	0.80	124.0
2018	0.01092	4,557	1,194,310	0.38	108.9
2017	0.01060	(2,888)	1,057,538	(0.27)	90.0

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll
2024	N/A	$ N/A	$ N/A	$ 3,029,698	N/A %
2023	N/A	N/A	N/A	4,928,426	N/A
2022	N/A	N/A	N/A	5,173,658	N/A
2021	N/A	N/A	N/A	3,254,560	N/A
2020	N/A	N/A	N/A	1,527,017	N/A
2019	N/A	N/A	N/A	1,336,643	N/A
2018	N/A	N/A	N/A	1,508,222	N/A
2017	N/A	N/A	N/A	1,194,310	N/A

The amounts peresented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date of 6/30 for each year presen

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

All statutorily required contributions were made and are included within PERS contributions (See p. 38)

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

June 30, 2024

ANNUAL OPEB Cost and Net OPEB Obligation relating to Early Retirement Plan: Healthcare

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions	Differences Between Expected and Actual	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2024	$ 51,017	$ 10,147	$ 2,272	$ -	$ (1,498)	$ -	$ (1,178)	$ 60,760	$ 4,462,999	1.4%
2023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	51,017	N/A	N/A

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

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	$ 672,105	$ 679,605	$ 921,503	$ 241,898
Intermediate Sources	6,500	6,500	13,956	7,456
State Sources	6,847,998	6,847,998	6,791,251	(56,747)
Total Revenues	7,526,603	7,534,103	7,726,710	192,607
EXPENDITURES:				
Instruction	3,749,045	3,920,745 (1)	2,278,429	1,642,316
Support Services	4,073,748	4,073,748 (1)	2,783,374	1,290,374
Debt Service	20,100	20,100 (1)	19,978	122
Contingency	120,000	120,000 (1)	-	120,000
Total Expenditures	7,962,893	8,134,593	5,081,781	3,052,812
Excess of Revenues Over (Under) Expenditures	(436,290)	(600,490)	2,644,929	3,245,419
Other Financing Sources (Uses)				
Sale of Capital Assets	5,000	5,000	4,999	1
Transfers Out	(546,605)	(382,405) (1)	(324,334)	58,071
Total Other Financing Sources (Uses)	(541,605)	(377,405)	(319,335)	58,071
Net Change in Fund Balance	(977,895)	(977,895)	2,325,594	3,303,489
Beginning Fund Balance	3,000,000	3,000,000	4,390,471	1,390,471
Ending Fund Balance	$ 2,022,105	$ 2,022,105	$ 6,716,065	$ 4,693,960

Reconciliation to governmental fund balance as required by GASB No. 54
Ending fund balance:

Bus Replacement Fund	87,317
Total	$ 6,803,382

(1) Appropriation level

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

SPECIAL REVENUE FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:					
Local Sources	$ 70,220	$62,720		$ 42,685	$ (20,035)
Intermediate Sources	47,000	47,000		33,521	(13,479)
State Sources	1,061,782	1,178,464		988,865	(189,599)
Federal Sources	480,322	565,333		375,650	(189,683)
Total Revenues	1,659,324	1,853,517		1,440,721	(412,796)
EXPENDITURES:					
Instruction	1,225,228	1,281,821	(1)	944,424	337,397
Support Services	391,649	529,249	(1)	329,984	199,265
Enterprise and Community Services	-	-	(1)	1,570	(1,570)
Facilities Acquisitions & Construction	233,052	233,052	(1)	138,610	94,442
Total Expenditures	1,849,929	2,044,122		1,414,588	629,534
Other Financing Sources (Uses)					
Transfers In	164,200	164,200		- (2)	(164,200)
Total Other Financing Sources (Uses)	164,200	164,200		-	682,072
Net Change in Fund Balance	(26,405)	(26,405)		26,133	52,538
Beginning Fund Balance	26,405	26,405		7,061	(19,344)
Ending Fund Balance	$ -	$ -		$ 33,194	$ 33,194

(1) Appropriation level

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

FEDERAL LUNCH PROGRAM FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	$ 1,500	$ 1,500	$ 1,348	$ (152)
State Sources	5,955	5,955	15,736	9,781
Federal Sources	155,900	155,900	118,471	(37,429)
Total Revenues	163,355	163,355	135,555	(27,800)
EXPENDITURES:				
Enterprise and Community Services	289,260	289,260 (1)	200,889	88,371
Total Expenditures	289,260	289,260	200,889	88,371
Excess of Revenues Over (Under) Expenditures	(125,905)	(125,905)	(65,334)	60,571
Other Financing Sources (Uses)				
Transfers In	123,405	123,405	65,334 (2)	(58,071)
Total Other Financing Sources (Uses)	123,405	123,405	65,334	90,871
Net Change in Fund Balance	(2,500)	(2,500)	-	2,500
Beginning Fund Balance	2,500	2,500	-	(2,500)
Ending Fund Balance	$ -	$ -	$ -	$ -

(1) Appropriation Level

(2) Included in this transfer from the General Fund is the required state revenue match of $1,100 the District must transfer to the Federal Lunch Program Fund for National School Lunch Support in order to meet the general cash assistance match.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

STUDENT BODY FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:					
Local Sources	$ 54,500	$ 54,500		$ 43,590	$ (10,910)
Total Revenues	54,500	54,500		43,590	(10,910)
EXPENDITURES:					
Instruction	89,500	89,500	(1)	39,010	50,490
Total Expenditures	89,500	89,500		39,010	50,490
Net Change in Fund Balance	(35,000)	(35,000)		4,580	39,580
Beginning Fund Balance	35,000	35,000		42,366	7,366
Ending Fund Balance	$ -	$ -		$ 46,946	$ 46,946

(1) Appropriation Level

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

SUPPLEMENTARY INFORMATION

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	$ 92,000	$ 92,000	$ 97,895	$ 5,895
Total Revenues	92,000	92,000	97,895	5,895
EXPENDITURES:				
Debt Service	92,000	92,000 (1)	91,950	50
Total Expenditures	92,000	92,000	91,950	50
Net Change in Fund Balance	-	-	5,945	5,945
Beginning Fund Balance	18,000	18,000	23,162	5,162
Ending Fund Balance	$ 18,000	$ 18,000	$ 29,107	$ 11,107

(1) Appropriation level

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

CAPITAL PROJECTS FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	$ 15,000	$ 15,000	$ 102,081	$ 87,081
State Sources	2,100,000	2,100,000	1,734,220	(365,780)
Total Revenues	2,115,000	2,115,000	1,836,301	(278,699)
EXPENDITURES:				
Facilities Acquisitions & Construction	3,914,747	3,914,747 (1)	2,172,928	1,741,819
Total Expenditures	3,914,747	3,914,747	2,172,928	1,741,819
Net Change in Fund Balance	(1,799,747)	(1,799,747)	(336,627)	1,463,120
Beginning Fund Balance	1,799,747	1,799,747	1,813,239	13,492
Ending Fund Balance	$ -	$ -	$ 1,476,612	$ 1,476,612

(1) Appropriation level

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

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

BUS REPLACEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	$ -	$ -	$ 2,149	$ 2,149
State Sources	35,040	35,040	49,510	14,470
Total Revenues	35,040	35,040	51,659	16,619
EXPENDITURES:				
Support Services	45,115	162,825 (1)	278,457	(115,632)
Debt Service	249,425	249,425 (1)	146,528	102,897
Total Expenditures	294,540	412,250	424,985	(12,735)
Excess of Revenues Over (Under) Expenditures	(259,500)	(377,210)	(373,326)	3,884
Other Financing Sources (Uses)				
Sale of Capital Assets	-	117,710	168,418	50,708
Transfers In	259,000	259,000	259,000	-
Total Other Financing Sources (Uses)	259,000	376,710	427,418	144,754
Net Change in Fund Balance	(500)	(500)	54,092	54,592
Beginning Fund Balance	500	500	33,225	32,725
Ending Fund Balance	$ -	$ -	$ 87,317	$ 87,317

(1) Appropriation Level

Note: This fund's activities have been combined with the General Fund activiites in accordance with GASB 54 due to it's financing resources being derived primarily from General Fund transfers.

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - GENERAL FUND
For The Year Ended June 30, 2024

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	$ 522,236	$ 14,175	$ (1,416)	$ 139	$ 500,180	$ 6,604
Prior Years:						
2022-23	5,931	1	(628)	209	3,376	2,135
2021-22	2,041	1	(291)	140	880	1,009
2020-21	5,206	(29)	(1,144)	686	2,390	2,387
2019-20	1,952	1	(415)	341	1,080	797
Prior	381	1	(60)	27	68	279
Total Prior	15,511	(25)	(2,538)	1,403	7,794	6,607
Total General Fund	$ 537,747	$ 14,150	$ (3,954)	$ 1,542	507,974	$ 13,211

RECONCILIATION TO REVENUE:	GENERAL FUND
Cash Collections by County Treasurers Above	$ 507,974
Accrual of Receivables:	
June 30, 2023	(2,558)
June 30, 2024	2,544
Change in prior year unavailable revenue, see page 6	3,435
Total Revenue	$ 511,395

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - DEBT SERVICE FUND
For The Year Ended June 30, 2024

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED 6/30/24
Current:						
2023-24	$ 96,994	$ 2,633	$ (262)	$ 26	$ 92,898	$ 1,227
Prior Years:						
2022-23	1,046	-	(110)	37	596	377
2021-22	515	-	(74)	35	222	254
2020-21	395	-	(67)	53	214	167
2019-20	165	-	(44)	32	98	55
Prior Years:	175	1	(30)	12	32	124
Total Prior	2,296	1	(325)	169	1,162	977
Total Debt Service Fund	$ 99,290	$ 2,634	$ (587)	$ 195	94,060	$ 2,204

RECONCILIATION TO REVENUE:	DEBT SERVICE FUND
Cash Collections by County Treasurers Above	$ 94,060
Accrual of Receivables:	
June 30, 2023	(328)
June 30, 2024	393
Total Revenue	$ 94,125

ALSEA SCHOOL DISTRICT
LANE COUNTY, OREGON

OTHER INFORMATION

ALSEA SCHOOL DISTRICT #7J
BENTON COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
As required by the Oregon Department of Education
For the Year Ended June 30, 2024

Federal Grantor/Pass Through Grantor/ Program Title	Pass Through Organization	Federal AL Number	Pass Through Entity Number	Grant Period	Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Child Nutrition Cluster					
School Breakfast Program	Oregon Department of Education	10.553	N/A	7/1/2023 - 6/30/2024	$ 40,301
National School Lunch Program	Oregon Department of Education	10.555	N/A	7/1/2023 - 6/30/2024	76,200
Farm to School	Oregon Department of Education	10.185	N/A	7/1/2023 - 6/30/2024	1,317
CNP SNAP STATE AND LOCAL P-EBT FF FY23	Oregon Department of Education	10.649	N/A	7/1/2023 - 6/30/2024	653
TOTAL U.S. DEPARTMENT OF AGRICULTURE					118,471
U.S. DEPARTMENT OF EDUCATION					
Title IA of IASA					
Title IA/D- Grants to LEAs	Oregon Department of Education	84.010	72452	7/1/2022 - 9/30/2023	10,477
Title IA/D- Grants to LEAs	Oregon Department of Education	84.010	76417	7/1/2022 - 9/30/2023	38,882
Title IA/D- Grants to LEAs	Oregon Department of Education	84.010	75141	7/1/2022 - 9/30/2023	85,011
Title II-A - Teacher Quality 23-24	Oregon Department of Education	84.367	76614	7/1/2022 - 9/30/2023	1,133
Title IV-A - Student Support and Academic Enrichment	Oregon Department of Education	84.424	77049	7/1/2022 - 9/30/2023	-
Total Title I Grants to Local Education Agencies					135,503
Special Education Cluster					
IDEA Part B Section 611 Pass-Thru	Oregon Department of Education	84.027	73958	7/1/2022 - 9/30/2024	16,529
IDEA Part B Section 611 Pass-Thru	Oregon Department of Education	84.027	77909	7/1/2023 - 9/30/2025	76,030
Total IDEA					92,559
Elementary Secondary School Relief Fund					
LEA ESSER II Fund	Oregon Department of Education	COVID-19, 84.425D	64519	3/13/2020 - 9/30/2023	65,974
ARP Elemenary & Secondary School Emergency Relief Fund	Oregon Department of Education	COVID-19, 84.425U	64824	3/13/2020 - 9/30/2024	80,519
Total ESSER					146,493
Vocational Education - Grants to State	Linn Benton Community College	84.048	N/A	7/1/2023 - 6/30/2024	1,095
TOTAL U.S. DEPARTMENT OF EDUCATION					375,650
TOTAL FEDERAL EXPENDITURES					$ 494,121

Total expended under $750,000.
No Single Audit required.

Reconciliation to Federal Revenue	
Total Federal Awards Expended	$ 494,121
Accrual/Deferrals	-
Total Federal Revenue Recognized	**$ 494,121**

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

SUPPLEMENTAL INFORMATION
As Required by The Oregon Deptment of Education
For The Year Ended June 30, 2024

A. Energy bills for heating - all funds:

		Objects 325 and 326 and 327
Function 2540	$	78,784
Function 2550		2,184

B. Replacement of equipment - General Fund:
Include all General Fund expenditures in Object 542, except for the following exclusions:
Exclude these functions:

				Amount
1113, 1122 & 1132	Co-curricular activities	4150	Construction	$ 2,852
1140	Pre-kindergarten	2550	Pupil transportation	
1300	Continuing education	3100	Food service	
1400	Summer school	3300	Community services	

Alsea School District
Benton County
2023-24 REVENUE SUMMARY BY FUNCTION-ALL GOVERNMENTAL FUNDS

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 400
1110 Ad Valorem Taxes Levied by District	$ 507,964	$ -	$ 94,125	$ -
1190 Penalties and Interest on Taxes	868	-	(99)	-
1412 Transportation Fees From Other Districts Within the State	-	902	-	-
1500 Earnings on Investments	297,074	-	2,958	102,081
1600 Food Service	-	1,348	-	-
1700 Extracurricular Activiies	5,371	40,933	-	-
1910 Rentals	3,600	-	-	-
1920 Contributions and Donations From Private Sources	-	16,308	-	-
1940 Services Provided Other Local Education Agencies	56,469	1,247	-	-
1960 Recovery of Prior Years' Expenditure	22,809	-	-	-
1990 Miscellaneous	27,348	29,034	911	-
Total Revenue from Local Sources	$ 921,503	$ 89,772	$ 97,895	$ 102,081

Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 400
2101 County School Funds	6,305	-	-	-
2102 Education Service District Apportionment	7,647	33,521	-	-
2199 Other Intemediate Sources	4	-	-	-
Total Revenue from Intermediate Sources	$ 13,956	$ 33,521	$ -	$ -

Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400
3101 State School Fund - General Support	6,739,620	-	-	-
3102 State School Fund - School Lunch Match	-	1,100	-	-
3103 Common School Fund	51,631	-	-	-
3299 Other Restricted Grants-in-Aid	-	1,053,011	-	1,734,220
Total Revenue from State Sources	$ 6,791,251	$ 1,054,111	$ -	$ 1,734,220

Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 400
4500 Restricted Rev. Federal Gov. Through State	-	488,179	-	-
4900 Revenue for/on Behalf of the District	-	5,942	-	-
Total Revenue from Federal Sources	$ -	$ 494,121	$ -	$ -

Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400
5200 Interfund Transfers	-	324,334	-	-
5300 Sale (Loss) from Fixed Asset Disposal	4,999	168,418	-	-
5400 Resources - Beginning Fund Balance	4,390,471	82,652	23,162	1,813,239
Total Revenue from Other Sources	$ 4,395,470	$ 575,404	$ 23,162	$ 1,813,239
Grand Totals	$ 12,122,180	$ 2,246,929	$ 121,057	$ 3,649,540

Alsea School District
Benton County
2023-24 EXPENDITURES BY FUNCTION/OBJECT

Fund 100 - General Funds

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-3	$ 1,064,750	$ 601,225	$ 414,926	$ 5,654	$ 42,735	$ -	$ 210	$ -
1113 Elementary Extracurricular	3,714	2,000	877	-	118	-	719	-
1121 Middle/Junior High Programs	245,731	153,945	85,342	1,668	4,776	-	-	-
1122 Middle/Junior High School Extracurricular	29,613	16,558	5,506	4,005	2,516	-	1,028	-
1131 High School Programs	377,535	221,245	140,248	4,972	10,742	-	328	-
1132 High School Extracurricular	117,067	56,076	21,681	16,412	16,330	-	6,568	-
1250 Less Restrictive Programs for Students with Disabilities	434,107	177,671	123,532	53,537	6,636	72,731	-	-
1291 English Second Language Programs	5,912	4,034	1,697	5	176	-	-	-
Total Instruction Expenditures	$ 2,278,429	$ 1,232,754	$ 793,809	$ 86,253	$ 84,029	$ 72,731	$ 8,853	$ -

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	27,614	16,501	11,113	-	-	-	-	-
2130 Health Services	7,856	-	-	7,856	-	-	-	-
2140 Psychological Services	50,200	-	-	50,200	-	-	-	-
2150 Speech Pathology and Audiology Services	68,661	-	-	68,661	-	-	-	-
2160 Other Student Treatment Services	27,134	-	-	27,134	-	-	-	-
2190 Service Direction, Student Support Services	37,768	24,314	12,653	233	-	-	568	-
2210 Improvement of Instruction Services	4,787	3,200	1,587	-	-	-	-	-
2230 Assessment & Testing	4,275	3,000	1,275	-	-	-	-	-
2240 Instructional Staff Development	389	-	-	389	-	-	-	-
2310 Board of Education Services	78,752	-	-	56,510	3,378	-	18,864	-
2320 Executive Administration Services	274,091	162,630	94,514	9,424	6,302	-	1,221	-
2410 Office of the Principal Services	396,580	222,245	144,046	23,976	4,722	-	1,591	-
2520 Fiscal Services	287,823	74,532	63,139	139,884	6,161	-	4,107	-
2540 Operation and Maintenance of Plant Services	527,773	162,235	104,830	132,045	39,615	25,332	63,716	-
2550 Student Transportation Services	866,214	413,907	281,782	58,405	88,538	-	23,582	-
2660 Technology Services	116,705	14,342	6,004	27,657	56,026	-	12,676	-
2700 Supplemental Retirement Program	6,752	-	6,752	-	-	-	-	-
Total Support Services Expenditures	$ 2,783,374	$ 1,096,906	$ 727,695	$ 602,374	$ 204,742	$ 25,332	$ 126,325	$ -

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	19,978	-	-	-	-	-	19,978	-
5200 Transfers of Funds	324,334	-	-	-	-	-	-	324,334
Total Other Uses Expenditures	$ 344,312	$ -	$ -	$ -	$ -	$ -	$ 19,978	$ 324,334
Grand Total	$ 5,406,115	$ 2,329,660	$ 1,521,504	$ 688,627	$ 288,771	$ 98,063	$ 155,156	$ 324,334

Alsea School District
Benton County
2023-24 EXPENDITURES BY FUNCTION/OBJECT

Fund 200 - Special Revenue Funds

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-3	$ 403,657	$ 221,315	$ 161,583	$ -	$ 20,759	$ -	$ -	$ -
1113 Elementary Extracurricular	3,117	-	-	265	2,852	-	-	-
1121 Middle/Junior High Programs	53,638	25,523	16,140	8,880	2,732	-	363	-
1122 Middle/Junior High School Extracurricular	209	-	-	-	209	-	-	-
1131 High School Programs	314,472	133,150	94,404	1,482	46,369	39,067	-	-
1132 High School Extracurricular	40,457	2,479	979	15,727	16,952	-	4,320	-
1250 Less Restrictive Programs for Students with Disabilities	92,559	48,249	44,311	(1)	-	-	-	-
1272 Title I	48,080	9,726	4,122	10,021	24,211	-	-	-
1280 Alternative Education	13,936	-	-	7,560	6,376	-	-	-
1291 English Second Language Programs	6,765	4,736	2,029	-	-	-	-	-
1299 Other Programs	4,846	3,472	1,374	-	-	-	-	-
1400 Summer School Programs	1,698	-	-	-	1,698	-	-	-
Total Instruction Expenditures	$ 983,434	$ 448,650	$ 324,942	$ 43,934	$ 122,158	$ 39,067	$ 4,683	$ -

Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	83,008	39,000	27,203	4,497	12,308	-	-	-
2120 Guidance Services	33,521	18,820	13,583	1,118	-	-	-	-
2210 Improvement of Instruction Services	108,662	65,133	32,473	-	11,056	-	-	-
2240 Instructional Staff Development	14,069	-	-	14,069	-	-	-	-
2320 Executive Administration Services	600	-	-	-	600	-	-	-
2410 Office of the Principal Services	56,028	35,794	20,234	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	27,082	-	-	24,739	2,343	-	-	-
2550 Student Transportation Services	278,457	-	-	-	-	278,457	-	-
2660 Technology Services	7,014	3,390	1,449	-	2,175	-	-	-
Total Support Services Expenditures	$ 608,441	$ 162,137	$ 94,942	$ 44,423	$ 28,482	$ 278,457	$ -	$ -

Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	200,889	48,446	43,161	1,809	69,473	-	38,000	-
3300 Community Services	1,570	-	-	66	1,504	-	-	-
Total Enterprise and Community Services Expenditures	$ 202,459	$ 48,446	$ 43,161	$ 1,875	$ 70,977	$ -	$ 38,000	$ -

Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and Improvement Services	138,610	-	-	-	-	138,610	-	-
Total Facilities Acquisition and Construction Expenditures	$ 138,610	$ -	$ -	$ -	$ -	$ 138,610	$ -	$ -

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	146,528	-	-	-	-	-	146,528	-
Total Other Uses Expenditures	$ 146,528	$ -	$ -	$ -	$ -	$ -	$ 146,528	$ -
Grand Total	$ 2,079,472	$ 659,233	$ 463,045	$ 90,232	$ 221,617	$ 456,134	$ 189,211	$ -

Alsea School District
Benton County
2023-24 EXPENDITURES BY FUNCTION/OBJECT

Fund 300 - Debit Service Funds

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Other Uses Expenditures								
5100 Debt Service	91,950	-	-	-	-	-	91,950	-
Total Other Uses Expenditures	$ 91,950	$ -	$ -	$ -	$ -	$ -	$ 91,950	$ -
Grand Total	$ 91,950	$ -	$ -	$ -	$ -	$ -	$ 91,950	$ -

Alsea School District
Benton County
2023-24 EXPENDITURES BY FUNCTION/OBJECT

Fund 400 - Capital Projects Funds

Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4150 Building Acquisition, Construction, and Improvement Services	2,172,928	-	-	205,372	-	1,954,638	12,918	-
Total Facilities Acquisition and Construction Expenditures	$ 2,172,928	$ -	$ -	$ 205,372	$ -	$ 1,954,638	$ 12,918	$ -
Grand Total	$ 2,172,928	$ -	$ -	$ 205,372	$ -	$ 1,954,638	$ 12,918	$ -

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY
OREGON STATE REGULATIONS

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

December 17, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Alsea School District 7J (the District) as of and for the year ended June 30, 2024, and have issued our report thereon dated December 17, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Alsea School District's the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statues 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 basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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

- Expenditures of all the various funds were within authorized appropriations, except as noted on page 10 of the report.
- The District did not publish a notice of the budget committee meeting between 5 to 30 days before the meeting date in accordance with ORS 294.426(5b) due to a local newspaper delaying the publication of the notice.

OAR 162-10-0230 Internal Control

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

We noted a matter involving the internal control structure and its operation that we consider to be a significant deficiency under standards established by the American Institute of Certified Public Accountants, which is noted in our management letter dated December 17, 2024.

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.

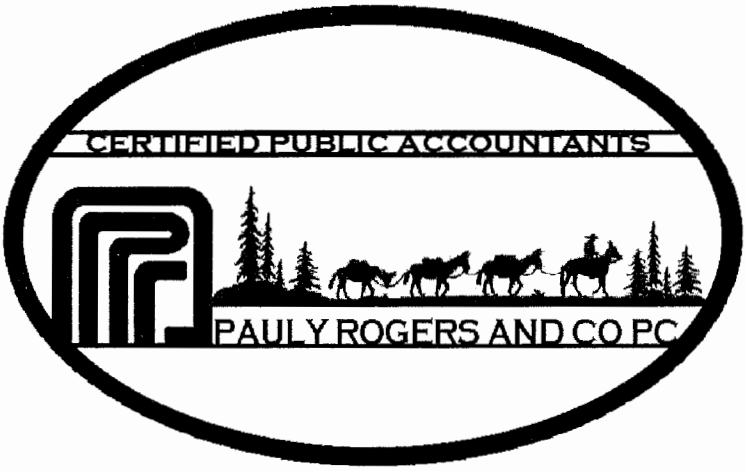
Roy R Rogers

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2024



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December 17, 2024

To the Board of Directors
Alsea School District 7J
Benton County, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of Alsea School District 7J (the District) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards and the Uniform Guidance

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the system of internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the system of internal control over financial reporting.

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

Planned Scope and Timing of the Audit

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

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

Results of Audit

1. Audit opinion letter – an unmodified opinion on the basic financial statements has been issued. This means we have given a "clean" opinion with no reservations.

2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 57 of the financial report.

3. Management letter – We issued a separate management letter dated December 17, 2024 detailing a significant deficiency in internal control.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023-2024 except for the implementation of GASB Statements No. 73 *Accounting for and Financial Reporting for Pensions and Related Assets that are not within the scope of GASB Statement* 68 and No. 96 *Subscription Based Information Technology Arrangements (SBITAs)* and No. 100 *Accounting Changes and Error Corrections*. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were Management's estimates of receivables, PERS pension liabilities and deferrals, RHIA liabilities/assets and deferrals, capital asset depreciation, and the fair market value of investments, which are based on estimated collectability of receivables, actuarial assumptions, useful lives of assets, and active market values or significant observable inputs. We have evaluated the methods, assumptions, and data used to develop these estimates in determining that they were reasonable in relation to the basic financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period basic financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

Other Matters – Future Accounting and Auditing Issues

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

GASB 101 – COMPENSATED ABSENCES

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

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

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

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

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

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

Other Matters – Future Accounting and Auditing Issues (Continued)

GASB 102 – CERTAIN RISK DISCLOSURES

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

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

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

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

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

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

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

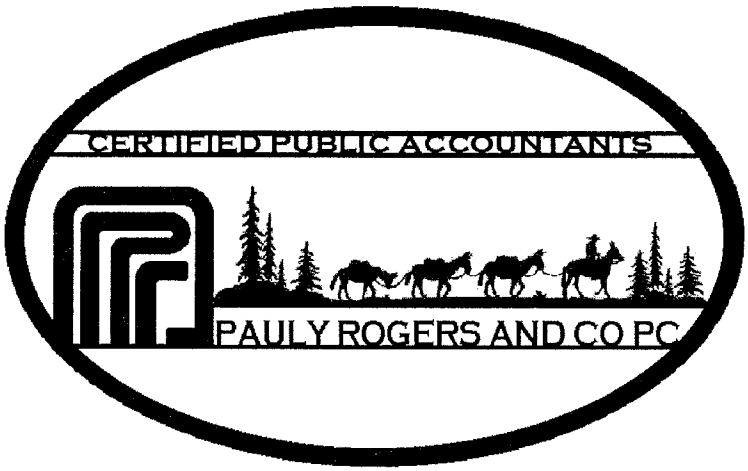
Roy R Rogers

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

ALSEA SCHOOL DISTRICT
BENTON COUNTY, OREGON

MANAGEMENT LETTER

FOR THE YEAR ENDED JUNE 30, 2024



12700 SW 72nd Ave.
Tigard, OR 97223

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

December 17, 2024

Alsea School District 7J
Benton County, Oregon

In planning and performing our audit of the basic financial statements of the governmental activities, and each major fund of Alsea School District (The District) as of and for the year ended June 30, 2024 in accordance with auditing standards generally accepted in the United States of America, we considered the system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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

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

1. During our testing of payroll, we noted instances where federal form I-9's were incomplete, or completed using an expired form. We also noted an instance where we were unable to obtain an I-9 for an employee. We recommend that all employees federal form I-9's be filled out completely, and be available for inspection, in accordance with federal guidelines, to avoid penalties for non-compliance.

Best Practices – Not Significant Deficiencies

1. Governing Body Monitoring

   An integral part of internal controls is the monitoring of financial activities by those charged with the governance (the Board). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While the Board participates in the budget adoption process and receives staff prepared basic financial statements, these only partially fulfill the monitoring function.

   We recommend that the Board of Directors further articulate their monitoring practices and record in the minutes when those activities occur.

2. Fidelity Insurance Coverage

   In reviewing fidelity (employee honesty) insurance coverage we noticed that the District often carries cash and investment balances in excess of the insurance coverage amount. We recommend that the Board examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. 403(b) Compliance Requirements

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

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

Roy R Rogers

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO

Krista Nieraeth - Superintendent
301 S 3rd St
PO BOX B
Alsea, OR 97324
Office: (541) 487-5645
Fax: (541) 929-5555
Email: krista.nieraeth@alsea.k12.or.us
www.alsea.k12.or.us

February 10, 2025

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

Plan of Action

Alsea School District #7J respectfully submits the following corrective action plan in response to deficiencies reported in our audit for the fiscal year ended June 30, 2024. The audit was completed by the independent auditing firm Pauly, Rogers, and Co., P.C. and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on February 10, 2025, as indicated by signatures below.

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

1. **Deficiency #1**
    a. **Type of deficiency (Significant Deficiency)** – During our testing of payroll, we noted many instances where a federal form I-9 was incomplete or completed using an expired form. We also noted an instance where we were unable to obtain an I-9 for an employee. We recommend that all employees have an I-9 on file, and that the form is completed in its entirety
    b. **Document the plan of action –**
        i. Gathering all I9 forms from files and reviewing for errors or outdated forms.
        ii. Using new I9 forms to replace the incorrect/outdated ones.
        iii. Creating "New Hire Checklist" to ensure accuracy and timeliness of the hiring process. Using new forms from USCIS.gov website for all new hires.
        iv. Creating self-checks. Pulling random files for completions.

c. **Timeframe for (or date of) implementation** – Entirety of process will be completed by March 1, 2025.

_____	_____
School Board Chair, Print name	Signature
_____	_____
Superintendent, Print Name	Signature

Alsea Management and Board Letters

Best Practices – Not Significant Deficiencies

1. Governing Body Monitoring

Finding:

An integral part of internal controls is the monitoring of financial activities by those charged with the
governance (the Board). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While the Board participates in the budget adoption process and receives staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Board of Directors further articulate their monitoring practices and record them in the minutes when those activities occur.

History:

This finding was also in last year's audit. The Board elected to have the deposits and checks/vouchers sent to each Board member monthly, rather than include them in the Board packet.

Recommendation:

Continue to send the deposits and checks/vouchers to the Board monthly; however, at the monthly meeting and during the financial statement presentation, it will be noted that the Board received and reviewed the deposits and checks/vouchers, as well as answer any questions.

2. Fidelity Insurance Coverage

Finding:

In reviewing fidelity (employee honesty) insurance coverage we noticed that the district often carries cash and investment balances in excess of the insurance coverage amount.

We recommend that the Board examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

History:

This finding was also in last year's audit. Kristin Nelson, WHA Insurance, the district's insurance agent of record, provided the Board last year with levels of coverage and corresponding costs. The Board elected to maintain the current level.

Recommendation:

The administration will work with Kristin Nelson, to obtain available coverage levels and corresponding premiums. Annually, Kristin presents insurance renewal information, at which time, will provide this information and seek direction from the Board on level of coverage desired.

3. 403(b) Compliance Requirements

Finding:

The Internal Revenue Service (IRS) has published 403(b) regulations providing guidance on several
administrative compliance requirements. A third party has been contracted with to outsource compliance with these requirements. Noncompliance subjects the district to potential penalties and fines.

Since the third-party provider does not provide the District with a SSAE 18 service provider report or internal control report covering their operations, we recommend that the district monitor current practices to determine compliance with accountability requirements for the Section 403(b) plan and consider the sufficiency of documentation received from the third-party vendor to reduce the district risks in this area. The district should also consider being named as an additional insured on the vendors' insurance policies.

History:

SSAE 18, or Statement on Standards for Attestation Engagements No. 18, is an auditing standard set up by AICPA that provides guidelines for auditors to examine and report on service organizations' procedures and internal controls. The district contracted with Carruth Compliance Consulting, Inc. to ensure the district complied in all aspects of the district's 403(B) plans with Horrace Mann, American Fidelity, and Invesco. Most districts within the state have been with Carruth Compliance Consulting, Inc. As noted in the findings, CCC did not perform or provide an internal control report. The report is not a requirement.

As the Board and staff have been informed, a breach occurred in December of all records maintained by CCC. Not all employees participate in the district 403(B) plans, however, information on all employees is submitted monthly. Presently, the district is in a consortium with other districts on all legal notifications and fillings. The agreement with CCC ended 12/31/24.

Recommendation:

The district administration, as well as other districts, are working with PenServ, a third-party administrative (TPA). PenServ provide point-to-point monitoring, security, and testing to ensure that every aspect of a retirement plan is legally compliant with federal regulations. In our discussion with the PenServ representative, they provide the reports per SSAE 18. Prior to finalizing, administration work with the district auditor and the vendor to ensure the agreement contains language that will require the necessary reports to meet this deficiency.

i. Resolution - 25-05 - Financial Audit

Alsea School District
7J
Resolution 25-05

RESOLUTION ACCEPTING AND FILING THE EXTERNAL AUDITOR'S REPORT ON THE AUDIT OF THE DISTRICT'S FINANCIAL STATEMENTS FOR THE YEAR ENDING JUNE 30, 2024

WHEREAS, the Alsea School District #7J (District) is a municipal corporation governed by an elected board, organized under provision of Oregon Statute Chapter 332 for the purpose of operating elementary and secondary schools; and

WHEREAS, pursuant to Oregon Statute Chapter 328.465, all school district boards shall prepare an annual audit in accordance with generally accepted auditing standards by an independent certified public accountant and a copy of the audit report shall be filed with the Oregon Department of Education (ODE), Oregon Secretary of State; and

WHEREAS, the District's External Auditor, Pauly Rogers Co PC, issued its Audit Report and Management Letter, on the District's financial statements for the year ending June 30, 2024; and,

WHEREAS, the Management Letter noted a deficiency and the District has submitted a Plan of Action to the Board of Directors of the Alsea School District #7J to address the deficiency; and

WHEREAS, Superintendent recommends the Board accept and file the External Auditor's Report and Plan of Action with the Oregon Secretary of State, and the External Auditor's Report with the Oregon Department of Education and other external agencies requesting such report.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Alsea School District #7J accepts and files the External Auditor's Report, Management Letter, and Plan of Action on the Audit of the District's Financial Statements for the Year Ending June 30, 2024, copies of which are on file with the Office of the District Clerk.

AYES _____ NAYS _____ ABSTAIN _____

_____ _____

Krista Nieraeth, Superintendent
Alsea School District #7J

Date

_____ _____

Risteen Follett, Board Chair
Alsea School District #7J

Date

Attest:

_____

Lora Nickle
Board Secretary

b. Baseball Co-Op between Monroe and Alsea

Alsea School District 7J
Board Recommendation Form

To:	The Board of Directors of Alsea School District
Prepared By:	Joe Harris, Athletic Director
Date:	January 14, 2025

Background: Alsea High School does not have the student interest nor a playing field to provide an opportunity for HS baseball at this time. Alsea participated in a co-op with Monroe High School last year due to these circumstances as well. Based on this past relationship, we asked Monroe school district Superintendent Crowson, and Monroe Principal/athletic director Beau Sinsneros if they would be interested in a co-op with us again. Both agreed the co-op would be good for both programs.

Action Requested: Alsea School Board approves the High School baseball co-op with Monroe School District for the 2024-2025 school year**.**

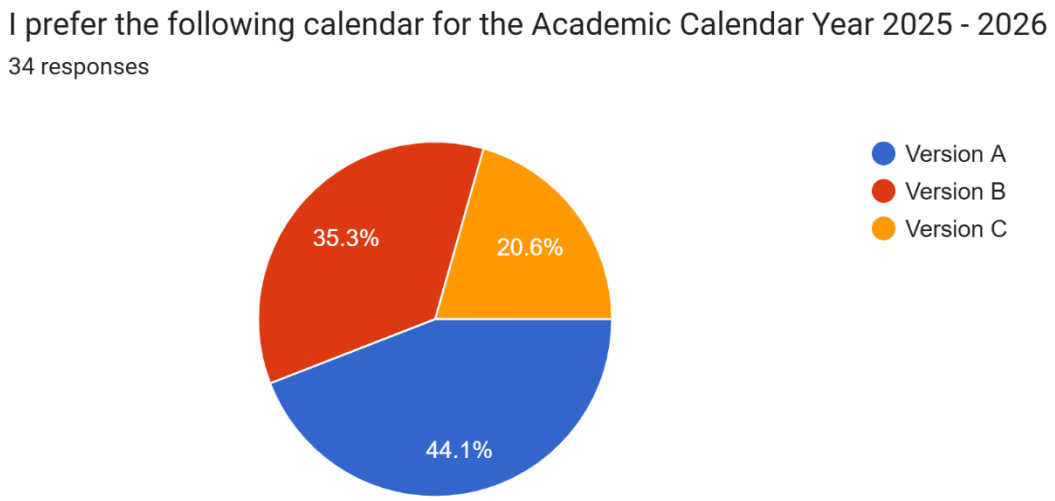
Motion Requested: I move that Alsea School Board approve the High School baseball co-op with Monroe High School for the 2024-2025 school year.

c. 2025 - 2026 Academic Calendar

Alsea School District 7J
Board Recommendation Form

To:	The Board of Directors of Alsea School District
Prepared By:	Krista Nieraeth, Superintendent
Date:	February 10th, 2025

Background:
Each year, the board is tasked with adopting an academic calendar to the next school year. I bring to the board three (3) versions of an academic calendar for the 2025 – 2026 school year. These versions were also given to the staff for review and to state their preference. Below are the results of the staff survey:



Action Requested: The board pick one of the three versions to adopt the school calendar for the 2025 – 2026 School Year.

Motion Requested: **"**I make a motion to adopt the Academic Calendar Version _____ for the 2025 – 2026 school year.

Alsea School District

2025 - 26 School Calendar

Version A

July 2025

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

August 2025

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

S - 4 T - 8

September 2025

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

S -18 T - 19 H - 1

October 2025

S	M	T	W	Th	F	Sa
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19	20	21	22	23	24	25
26	27	28	29	30	31	

S - 18 T -20

November 2025

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23	24	25	26	27	28	29
30						

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December 2025

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21	22	23	24	25	26	27
28	29	30	31			

S - 12 T -12

January 2026

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

S - 15 T - 17

February 2026

S	M	T	W	Th	F	Sa
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8	9	10	11	12	13	14
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22	23	24	25	26	27	28

S - 16 T - 16 H - 1

March 2026

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1	2	3	4	5	6	7
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

S -14 T - 14

April 2026

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

S - 18 T - 19

May 2026

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June 2026

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

S - 11 T - 12

***Early Release time is 12:35pm.**

Student School Days	
1st Sem	79
2nd Sem	75
TOTAL	**154**

**Fridays are possible make up days, if needed.

August 2025	
18-20	Teacher Inservice
21	Teacher Work Day
25	First Day of School
September 2025	
1	Labor Day (NO SCHOOL)
19	Teacher Work Day (NO SCHOOL)
October 2025	
10	Teacher / State Inservice Day (NO SCHOOL)
23	End of 1st Quarter
24	Grading Day (NO SCHOOL)
29	P/T Conferences - Normal Release
30	P/T Conferences - Early Release
November 2025	
11	Veteran's Day (NO SCHOOL)
24-27	Thanksgiving Break
December 2024	
22	Winter Break Begins
January 2025	
5	Teacher Work Day (NO SCHOOL)
19	Martin Luther King, Jr. Day (NO SCHOOL)
28	End of 2nd Quarter / 1st Semester
29	Grading Day (NO SCHOOL)
Feburary 2025	
17	Presidents' Day (NO SCHOOL)
March 2025	
23-26	Spring Break
April 2025	
9	End of 3rd Quarter
10	Grading Day (NO SCHOOL)
15	P/T Conferences - Normal Release
16	P/T Conferences - Early Release
May 2025	
8	Teacher Work Day (NO SCHOOL)
25	Memorial Day (NO SCHOOL)
June 2025	
12	HS Graduation
17	End of 4th Quarter / 2nd Semester - Early Release
18	Teacher Work / Checkout Day

2025 - 2026	
School Days	151
Early Release	3
Inservice Days	4
Teacher Work Days	5
Grading Days	3
P/T Conference Days	2
Paid Holidays	5
Unpaid Holiday	1
Contract Days	174

Alsea School District

2025 - 26 School Calendar

Version B

July 2025

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

August 2025

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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

S - 4 T - 8

September 2025

S	M	T	W	Th	F	Sa
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21	22	23	24	25	26	27
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S -18 T - 19 PH - 1

October 2025

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19	20	21	22	23	24	25
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S - 18 T -20

November 2025

S	M	T	W	Th	F	Sa
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23	24	25	26	27	28	29
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S -14 T - 14 PH - 2

December 2025

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
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S - 12 T -12

January 2026

S	M	T	W	Th	F	Sa
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

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February 2026

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15	16	17	18	19	20	21
22	23	24	25	26	27	28

S - 16 T - 16 PH - 1

March 2026

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

S -14 T - 14

April 2026

S	M	T	W	Th	F	Sa
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19	20	21	22	23	24	25
26	27	28	29	30		

S - 18 T - 19

May 2026

S	M	T	W	Th	F	Sa
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

S - 16 T - 17 PH - 1

June 2026

S	M	T	W	Th	F	Sa
	1	2	3	4	5	6
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

S - 8 T - 9

***Early Release time is 12:35pm.**

Student School Days	
1st Sem	78
2nd Sem	76
TOTAL	**154**

**Fridays are possible make up days, if needed

August 2025	
18-20	Teacher Inservice
21	Teacher Work Day
25	First Day of School
September 2025	
1	Labor Day (NO SCHOOL)
19	Teacher Work Day (NO SCHOOL)
October 2025	
10	Teacher / State Inservice Day (NO SCHOOL)
23	End of 1st Quarter
24	Grading Day (NO SCHOOL)
29	P/T Conferences - Normal Release
30	P/T Conferences - Early Release
November 2025	
11	Veteran's Day (NO SCHOOL)
26-27	Thanksgiving Break
December 2024	
22	Winter Break Begins
January 2025	
5	Teacher Work Day (NO SCHOOL)
19	Martin Luther King, Jr. Day (NO SCHOOL)
23	End of 2nd Quarter / 1st Semester
26	Grading Day (NO SCHOOL)
Feburary 2025	
16	Presidents' Day (NO SCHOOL)
March 2025	
23-26	Spring Break
April 2025	
2	End of 3rd Quarter
3	Grading Day (NO SCHOOL)
8	P/T Conferences - Normal Release
9	P/T Conferences - Early Release
May 2025	
8	Teacher Work Day (NO SCHOOL)
25	Memorial Day (NO SCHOOL)
June 2025	
5	HS Graduation
11	End of 4th Quarter / 2nd Semester - Early Release
12	Teacher Work / Checkout Day

2025 - 2026	
School Days	151
Early Release	3
Inservice Days	4
Teacher Work Days	5
Grading Days	3
P/T Conference Days	2
Paid Holidays	5
Unpaid Holiday	1
Contract Days	174

Alsea School District

2025 - 26 School Calendar

Version C

July 2025

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

August 2025

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

S - 4 T - 8

September 2025

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

S -18 T - 19 PH - 1

October 2025

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

S - 18 T -20

November 2025

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

S -14 T - 14 PH - 2

December 2025

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

S - 12 T -12

January 2026

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

S - 15 T - 16 UPH - 1

February 2026

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

S - 16 T - 16 PH - 1

March 2026

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

S -14 T - 15

April 2026

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

S - 18 T - 19

May 2026

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

S - 16 T - 17 PH - 1

June 2026

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

S - 9 T - 10

***Early Release time is 12:35pm.**

Student School Days	
1st Sem	77
2nd Sem	77
TOTAL	**154**

**Fridays are possible make up days, if needed

August 2025	
18-20	Teacher Inservice
21	Teacher Work Day
25	First Day of School
September 2025	
1	Labor Day (NO SCHOOL)
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2024 - 2025	
School Days	151
Early Release	3
Inservice Days	4
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Grading Days	3
P/T Conference Days	2
Paid Holidays	5
Unpaid Holiday	1
Contract Days	174

6. **Old Business**

a. IKJ - Artificial Intelligence - Next Steps

- Tigard Tualatin Policies

Tigard-Tualatin School District 23J

Code: IIBG
Adopted: 6/10/24

Responsible use of Technology

The Board believes access to technology should be equitable for all students, differentiated to meet varied student needs, and utilized and promoted in a transformational manner that enhances academic achievement. The Board shall guide the responsible use of technology including, but not limited to, generative artificial intelligence and other technologies, and shall outline best practices for technology use. The Board encourages staff to responsibly integrate technology into instruction in a manner that promotes student engagement, future readiness, innovation, and expanded learning opportunities.

The Board authorizes the superintendent to develop and implement administrative regulations governing how and when technology use is allowed or disallowed. Such procedures will protect appropriate staff and student use of technology and encourage equitable opportunities for learning about and experiencing technology.

The superintendent implements this policy by developing and implementing procedures listed in IIBG-AR.

END OF POLICY

Tigard-Tualatin School District 23J

Code: IIBG-AR
Adopted: 8/26/24

Responsible use of Technology

Definitions

Technology: Any digital tool or mechanical system designed to enhance tasks, communication, or learning experiences.

Universal Design for Learning (UDL): A framework for flexible learning environments where all students can access, engage with, and express their knowledge and skills in diverse and varied ways.

Artificial Intelligence (AI): A machine-based system that can, for a given set of human-defined objectives, make predictions, recommendations, or decisions influencing real or virtual environments.[1]

Generative AI: The class of AI models that emulate the structure and characteristics of input data to generate derived synthetic content.[2]

Technology-Generated Material: Texts, images, audio files, videos, and other material produced by artificial intelligence or other technologies.

Deepfake: Highly realistic and manipulated media created using advanced technology such as artificial intelligence and machine learning.

Cheapfake: Manipulated media created using simple editing tools, with or without technology.

Purpose

The district enforces the administrative rules listed below so students and staff may be empowered to use technology in an innovative, informed, and equitable manner to support Board Policy ACB Every Student Belongs.

Student Responsibilities

1. Student Technology Expectations:

    a. Use technology honestly, respectfully, and responsibly.
    b. Follow instructor guidance and classroom technology use agreements.
    c. Actively avoid using technology in a harmful or dishonest manner.
    d. Follow the guidance listed in the district Student Rights and Responsibilities Handbook.

[1] Exec. Order 14110.2023
[2] Exec. Order 14110.2023

Shared Student, Staff, and Administrator Responsibilities

1. Manage Data Responsibly

    a. Keep full names, passwords, addresses, personal information, identification numbers, video and images of staff and students private.
    b. Review and adjust privacy settings.
    c. Securely delete or destroy data when it is no longer needed.
    d. Report harmful and suspicious online activity such as unauthorized mimicry (deepfakes, etc), cyberbullying, and phishing (false emails, etc.).

2. Conscious When Creating Content

    a. Avoid creating or generating inaccurate, harmful, or inappropriate content in material.

3. Review Material for Accuracy, Bias, and Potential Harm

    a. Review material for bias, accuracy and potential harm before sharing it or using it in research.

4. Honor Agreements

    a. Comply with product-specific usage agreements for all technologies used on campus on district-provided devices off campus.

5. Avoid Mimicry:

    a. Avoid creating material mimicking the likeness, voice, or copyrightable material of students, staff and others, such as deepfakes and cheapfakes, unless it is created ethically and transparently.

        (1) Mimicry regarding minors is prohibited unless there is clear educational value and parent/guardian permission is obtained in writing in advance.
        (2) Prior consent and post-generation approval shall be gathered in writing and kept on file if creating any type of material that could be considered mimicry.
        (3) Harmful or inappropriate mimicry is always prohibited, regardless of consent, and will invoke discipline from a school administrator.

6. Practice Disclosure and Citation:

    a. Disclose, credit, and cite technology-generated material utilized in research papers, publications, essays, and other applicable instances following Board Policy IKI Academic Integrity.

Shared Staff and Administrator Responsibilities

1. Staff Technology Expectations

    a. Use technology equitably, inclusively, appropriately, and innovatively following district policies.

2. Classroom Technology Use Agreements:

    a. Create clear, empowering classroom-specific technology agreements, include then in the course syllabus and student guides, and communicate them to students.

3. Select, Deselect and Mitigate Technology-Related Material

    a. Select, and deselect, technology product content and technology-generated material following the criteria and processes listed in Administrative Rule IIA-AR Instructional Materials Selection and Procurement.
    b. Mitigate biased, inaccurate, or potentially harmful content if it appears in technology, or technology-generated material, utilized or referenced in the classroom as outlined in IIA-AR.

4. Planning for Student Technology Use

    a. Consult the district's approved Digital Resource Menu before encouraging or requiring students to use a specific technology.
    b. Submit a "NEW Digital Resource Request" to request approval for student access to unlisted technology at school and on district-provided devices.
    c. Submit a tech support ticket if it appears as though a website or other technology is blocked unnecessarily.

5. Instructional Practices

    a. Integrate technology into instruction to enhance learning and increase opportunities for students to engage with and practice technology use.
    b. Explicitly teach digital citizenship and media literacy skills at least twice per year, continuously reinforce digital citizenship concepts, and model best practices.
    c. Remind students to protect their personal and sensitive information regularly.
    d. Integrate differentiated instruction, collaboration, and productive discourse.
    e. Include Universal Design for Learning (UDL) scaffolds and supports to provide multilingual, multimodal, and accessible learning.
    f. Align lessons with district initiatives and International Society for Technology in Education (ISTE) standards.

6. Student Accommodations

    a. Honor student accommodations established by Student Services regarding using generative AI or other assistive technologies at all times.

School Administrator Responsibilities

1. Oversee Building Technology Use

    a. Direct, promote, and support learning opportunities and activities that integrate technology.
    b. Review and revise classroom technology agreements and guidance documents.
    c. Coordinate with the Director of Technology and other applicable Directors or their designees.

District Responsibilities

1. Oversight of the District Technology Program

    a. The Director of Technology will oversee, plan, and implement the initiatives listed in this document in coordination with other applicable Directors or their designees.
    b. The Director of Technology will review and approve technology use requests to ensure compliance with the Children's Internet Protection Act (CIPA), the Children's Online Privacy Rule (COPPA), and other applicable regulations following the Administrative Rule EHB-AR Cybersecurity.
    c. The Director of Technology will negotiate Data Privacy Agreements or require and direct the gathering of parent/guardian permission for students' use of technology.

2. Access to Technology

    a. Provide access to technology that enhances educational experiences and choice-ready, future-ready preparedness, including innovative tools such as generative AI.
    b. Encourage and facilitate opportunities for students and staff to actively use technology so they may practice digital media and technological fluency.
    c. Avoid unnecessarily blocking appropriate technology resources.

3. Community Engagement

    a. Seek stakeholder input, including students, staff, and community, on technology use through surveys, focus groups, etc.
    b. Host forums and workshops to share information about new technologies and policies.
    c. Gather feedback and foster collaboration between schools, families, and community partners.

4. Professional Development

    a. Provide at least two technology-related professional development sessions per year for staff to guide and promote responsible, ethical, collaborative, and innovative technology use.

5. Monitoring Student Use

    a. Implement appropriate measures to monitor student use of technology resources, including district-provided devices and networks, to ensure compliance with this policy and applicable laws.

        (1) Monitoring may include content filtering, network activity logging, and periodic review of student-created content in accordance with Administrative Rule EHB-AR Cybersecurity.

6. Policy Oversight

    a. Host an annual committee to review and adjust the Administrative Rule IIBG-AR Responsible Use of Technology to ensure that they remain relevant and up to date.

        (1) The committee shall include:

            (a) The Director of Technology or their designee,

(b) Other applicable Director(s), or their designee(s),
(c) Staff members who utilize technology regularly or are concerned about technology use,
(d) A member of the assistive technology team or their designee,
(e) Subject matter experts, community members, and students may also be invited to participate in the committee.

7. **First Reading *(Shaded words are new/strikethroughs are deleted)**
8. **Second Reading**

a. AC - Nondiscrimination and Civil Rights - 2nd reading

OSBA Model Sample Policy

Code: AC
Adopted:

Nondiscrimination and Civil Rights

The district does not discriminate on any basis listed below and prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race[1], color, religion, sex[2], sexual orientation, gender identity, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status, or because of the perceived or actual race, color, religion, sex, sexual orientation, gender identity, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status of any other persons with whom the individual associates.

The district prohibits discrimination and harassment in, but not limited to, employment, assignment and promotion of personnel; educational opportunities and services offered students; student assignment to schools and classes; student discipline; location and use of facilities; educational offerings and materials; and accommodating the public at public meetings.

The Board encourages staff to improve human relations within the schools, to respect all individuals and to establish channels through which patrons can communicate their concerns to the administration and the Board.

The superintendent shall appoint individuals at the district to contact on issues concerning the Americans with Disabilities Act and Americans with Disabilities Act Amendments Act (ADA), Section 504 of the Rehabilitation Act, Titles VI and VII of the Civil Rights Act, Title IX of the Education Amendments, and other civil rights or discrimination issues, and notify students, parents, and staff with their names, office addresses, and phone numbers. The district will publish complaint procedures providing for prompt and equitable resolution of complaints from students, employees and the public, and such procedures will be available at the district's administrative office and available on the home page of the district's website.

The district prohibits retaliation and discrimination against an individual who has opposed any discrimination act or practice; because that person has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing; and further prohibits anyone from coercing, intimidating, threatening or interfering with an individual for exercising any rights guaranteed under state and federal law.

Any complaint alleging discrimination may be made to any civil rights coordinator and will be processed in accordance with administrative regulation AC-AR(1) - Discrimination or Civil Rights Complaint Procedure. Depending on the nature of the complaint, additional requirements may apply.

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[1] Includes discriminatory use of a Native American mascot pursuant to OAR 581-021-0047. "Race" also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001.

[2] 34 CFR § 106.10 provides "discrimination on the basis of sex includes discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity."

The district will document and track:

1. All reports of discrimination received by the district and all responses to those reports issued by the district, including any investigations completed and remedies provided; and

2. The training completed by each civil rights coordinator.

Civil Rights Coordinator

The Vice Principal/Athletic Director is the district's civil rights coordinator.

The civil rights coordinator(s) will:

1. Be knowledgeable of the requirements in OARs 581-021-0038, 581-021-0045, 581-021-0046, and 581-021-0660;

2. Have the independence and authority necessary to carry out the provisions of OAR 581-021-0660;

3. Monitor, coordinate, and oversee district compliance with state and federal laws prohibiting discrimination in education, including ensuring the availability of, and providing to students and staff:

    a. The notice of nondiscrimination[3] required by OAR 581-021-0045; and
    b. The district written complaint process for making reports of discrimination.

4. Oversee and ensure the resolution of district investigations of complaints alleging and substantiating discrimination, including the provision of remedies designed to restore or preserve equal access to an education program or activity;

5. Provide guidance to district staff on civil rights issues in the district;

6. Respond to questions and concerns about civil rights in the district;

7. Coordinate efforts to prevent civil rights violations from occurring in the district; and

8. Satisfy the following training requirements:

    a. Upon initial designation, a civil rights coordinator must receive the following training in accordance with a schedule established by the Oregon Department of Education (ODE):

        (1) The meaning of discrimination under state and federal nondiscrimination law, including ORS 659.850, Title VI of the Civil Rights Act of 1964 Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990;
        (2) The duties of districts under state and federal nondiscrimination law, including ORS 342.700 to 342.708, ORS 659.850 and 659.855, Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the American's with Disabilities Act of 1990, those statutes'

[3] The notice of nondiscrimination will include the name or title, work address, email address, and phone number of each civil rights coordinator.

implementing rules and regulations, and determinations made by the Oregon Department of Education and the United States Department of Education's Office for Civil Rights;

(3) The coordinators required by Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990, and those coordinators' duties;
(4) Identifying discrimination and reports of discrimination;
(5) Responding to reports of discrimination;
(6) Conducting civil rights investigations, including identifying conflicts of interest, and using strategies to mitigate conflicts of interest;
(7) Preventing discrimination in public school programs and activities;
(8) Identifying retaliation taken in response to reports of discrimination, responding to reports of such retaliation, and preventing such retaliation in public school programs and activities;
(9) Tracking and documenting reports of discrimination.

b. In years subsequent to being designated a civil rights coordinator, a civil rights coordinator must annually receive the following training in accordance with a schedule established by ODE:

(1) The meaning of discrimination under state and federal nondiscrimination law, including ORS 659.850, Title VI of the Civil Rights Act of 1964 Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990;
(2) The duties of districts under state and federal nondiscrimination law, including ORS 342.700 to 342.708, ORS 659.850 and 659.855, Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the American's with Disabilities Act of 1990, those statutes' implementing rules and regulations, and determinations made by the Oregon Department of Education and the United States Department of Education's Office for Civil Rights;
(3) The coordinators required by Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990, and those coordinators' duties;
(4) Reporting discrimination, and responding to reports of discrimination, including through complaint processes and investigations.[4]

END OF POLICY

Legal Reference(s):

ORS 174.100
ORS 192.630
ORS 326.051(1)(e)
ORS 332.505
ORS 408.230
ORS 659.805
ORS 659.815
ORS 659.850 - 659.860
ORS 659.865
ORS 659A.001
ORS 659A.003
ORS 659A.006
ORS 659A.009
ORS 659A.029
ORS 659A.030
ORS 659A.040
ORS 659A.103 - 659A.145
ORS 659A.230 - 659A.233
ORS 659A.236
ORS 659A.309
ORS 659A.321
ORS 659A.409
OAR 581-021-0045
OAR 581-021-0046
OAR 581-021-0047
OAR 581-021-0650 - 0665
OAR 581-022-2310
OAR 581-022-2370
OAR 581-075-0001 - 075-0005
OAR 581-075-0901
OAR 839-003

[4] Training must first be completed by June 30, 2025.

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2018).
Age Discrimination in Employment Act of 1967, 29 U.S.C. §§ 621-633 (2018); 29 C.F.R Part 1626 (2019).
Americans with Disabilities Act/Americans with Disabilities Act Amendments Act, 42 U.S.C. §§ 12101-12112 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).
Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2018).
Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2018); 34 C.F.R. Part 104 (2019).
Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2024).
Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).
Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2018); 29 C.F.R. § 1601 (2019).
Wygant v. Jackson Bd. of Educ., 476 U.S. 267 (1989).
The Vietnam Era Veterans' Readjustment Assistance Act of 1974, 38 U.S.C. § 4212 (2018).
Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. § 2000ff-1 (2018); 29 C.F.R. Part 1635 (2019).

b. GCBDA/GDBDA - Family Leave - 2nd reading

OSBA Model Sample Policy

Code: GCBDA/GDBDA
Adopted:

Family Leave *

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA){[1]}, the Oregon Family Leave Act (OFLA){[2]}, the Oregon Military Family Leave Act (OMFLA), Paid Family and Medical Leave Insurance (PFMLI) and other applicable provisions of state and federal law, Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and worked at a worksite that employs 50 or more district employees within 75 miles of the worksite.[3]

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave. Special requirements apply during public health emergencies.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

PFMLI is generally available to district employees who have earned $1,000 in subject wages or taxable income during the alternate or base years[4], contributed to the PFMLI fund in the alternate or base years and are otherwise eligible.[5] PFMLI can be taken for family leave, medical leave or safe leave.[6]

Leave taken under OFLA is in addition to leave taken under PFMLI and cannot be taken concurrently; however, OFLA leave or PFMLI may run concurrently with other leave available under ORS 653.601 - 653.661 and other types of leave if provided by the district.

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[1] {Generally, FMLA applies only to entities with 50 or more employees, however, FMLA applies to all public elementary and secondary educational institutions. See 29 CFR 825.600(b). The rule regarding individual employee eligibility does apply: an employee is only eligible if the employee "is employed at a worksite where 50 or more employees are employed by the employer within 75 miles of that worksite." See 29 CFR 825.110(a)(3). Consequently, FMLA applies to districts with fewer than 50 employees, but individual employees will not be eligible to receive benefits.}

[2] {OFLA applies to employers with 25 or more employees in Oregon (ORS 659A.153) and OMFLA applies to all public-sector employers in Oregon (ORS 659A.090(2)). (Oregon BOLI Leave Laws – 2023 Edition)}

[3] While the district is subject to FMLA, the district does not have any eligible employees. Consequently, FMLA eligibility language has been omitted from this policy and the accompanying administrative regulation.

[4] The wages are not required to have been earned for work in the district.

[5] See OAR 471-070-1010 for additional information.

[6] Time to effectuate the legal process for the placement of a child in foster care or a child being adopted qualifies for PFMLI starting January 1, 2025. Until then, leave is available through OFLA. (See SB 1515 (2024) Sections 4, 13, 21 and 25.)

The superintendent or designee will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

Legal Reference(s):

ORS 332.507
ORS 657B.010
ORS 659A.090
ORS 659A.093
ORS 659A.096
ORS 659A.099
ORS 659A.150 - 659A.186
OAR 839-009-0210 - 0460

Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654; 5 U.S.C. §§ 6381-6387 (2018); Family and Medical Leave Act, 29 C.F.R. Part 825 (2023).
Americans with Disabilities Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2023); 28 C.F.R. Part 35 (2023).
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9th Cir. 2014).

Senate Bill 1515 (2024).

c. GCBDA/GDBDA - AR - Family Leave - 2nd reading

OSBA Model Sample Administrative Regulation

Code: GCBDA/GDBDA-AR
Revised/Reviewed:

Family Leave

Employee Eligibility

FMLA benefits are available to employees who have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and work at a worksite that employs 50 district employees within 75 miles of the worksite.[1]

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days[2] immediately prior to the first day of the start of the requested leave.[3]

An employee is eligible to take leave for any purposes of OFLA during a period of time covered by a public health emergency except:

1. An employee who has worked for the district for fewer than 30 days immediately before the date on which the family leave would commence; or

2. An employee who has worked for the district for an average of fewer than 25 hours per week in the 30 days immediately before the date on which the family leave would commence.

An employee of the district is eligible to take leave for purposes of OFLA if the employee:

1. Separates from employment with the district, irrespective of any reason:

    a. Is eligible to take OFLA leave at the time the employee separates; and
    b. Is reemployed by the district within 180 days of separation from employment; or

2. Is eligible to take OFLA leave:

    a. At the beginning of a temporary cessation of scheduled hours of 180 days or less; and
    b. Returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

Any OFLA leave taken by the employee within any one-year period continues to count against the length of time of OFLA leave the employee is entitled. The amount of time that an employee is deemed to have worked for the district prior to a break in service due to a separation from employment or a temporary cessation of scheduled hours shall be restored to the employee when the employee is reemployed by the

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[1] While the district is subject to FMLA, the district does not have any eligible employees.

[2] Thirty days during a declared public health emergency.

[3] The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

district within 180 days of separation from employment or when the employee returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

When an employee requests OFLA leave, or when the district acquires knowledge that an employee's leave may be for a purpose that constitutes OFLA leave, the district will notify the employee of the employee's eligibility to take OFLA leave within five business days, absent extenuating circumstances. Whether an employee is an "eligible employee" as defined in OAR 839-009-0210 is determined, a notice must be provided, at the commencement of the first instance of each purpose for leave listed in OAR 839-009-0240 during the OFLA leave year. If an employee is an "eligible employee" as defined in OAR 839-009-0210 for the purpose listed in OAR 839-009-0240, the employee's eligibility for that purpose does not change during the applicable 12-month period. In addition:

1. An employee taking, in any order, some or all of 12 weeks of OFLA pregnancy disability leave and some or all of 12 weeks of OFLA leave for any other purpose, need not requalify each time the employee takes OFLA leave within the same leave year;

2. An employee who has taken 2 weeks of OFLA child placement leave need not requalify for up to an additional 12 weeks of leave within the same leave year when used for the purposes of OFLA sick child leave;

3. An employee unable to work because of a disabling compensable injury[4] need not requalify under OAR 839-009-0210 in order to use OFLA leave following a period the employee is off work due to the compensable injury.

In determining if an employee has been employed for the preceding 180 calendar days under OFLA, the district must consider days, paid or unpaid, an employee is maintained on payroll.

Leave under the Oregon Military Family Leave Act (OMFLA) applies to employees who work an average of at least 20 hours per week. There is no minimum number of days worked when determining employee eligibility for OMFLA.

In determining average workweek, the employer must count the actual hours worked using the Fair Labor Standards Act (FLSA) guidelines.

Qualifying Reason

Eligible employees may access OFLA leave entitlements for the following reasons:

1. Pregnancy disability leave: leave taken by an employee for their own disability related to pregnancy, including pregnancy termination or childbirth, whether the disability occurs before, during or after the birth of the child or for prenatal care, including fertility or infertility treatment.

2. Sick child leave: leave taken to care for an employee's child suffering from an illness, injury, or condition that requires home care. Under OFLA, sick child leave includes leave to care for an

[4] As defined in ORS 656.005.

employee's child whose school or child care provider has been closed[5] in conjunction with a statewide public health emergency declared by a public health official.[6]

3. Bereavement leave: leave taken to deal with the death of a covered family member and includes leave taken to attend the funeral or alternative to a funeral of the family member, to make arrangements necessitated by the death of the family member, or to grieve the death of the family member.[7] When such leave is used for a family member who is related by affinity, the district requires an attestation form signed and submitted by the employee.

4. Child placement leave: leave taken under OFLA before January 1, 2025, to effectuate the legal process required for placement of a foster child or the adoption of a child.

5. Leave previously protected by OFLA[8]: 1) leave to which an eligible employee was entitled under ORS 659A.150 - ORS 659A.186 on June 30, 2024; and 2) leave to which an eligible employee would not be entitled under ORS 659A.150 - ORS 659A.186 on July 1, 2024 and may now be entitled leave under Paid Family Medical Leave (ORS 657B).

Eligible employees may access OMFLA for the purpose of spending time with a spouse or domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.

Definitions

1. Family member:

   For the purposes of OFLA, "family member" means an eligible employee's:

   a. Spouse or domestic partner;
   b. Child or the child's spouse or domestic partner;
   c. Parent or the parent's spouse or domestic partner;
   d. Sibling or stepsibling, or the sibling's or stepsibling's spouse or domestic partner;
   e. Grandparent or the grandparent's spouse or domestic partner;
   f. Grandchild or the grandchild's spouse or domestic partner; or

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[5] "Closure" (OAR 839-009-0210(5)) for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child's school or child care provider as defined in OAR 839-009-0210(4).

[6] The district may request verification of the need for sick child leave under OFLA due to a closure during a statewide public health emergency. Verification may include:
1. The name of the child being cared for;
2. The name of the school or child care provider that has closed or become unavailable;
3. A statement from the employee that no other family member of the child is willing and able to care for the child; and
4. With the care of a child older than 14, a statement that special circumstances exist requiring the employee to provide care to the child during daylight hours.

[7] Bereavement leave under OFLA must be completed within 60 days of the date the employee received notice of the death. The notice of the death of a family member may be by any means and from any source.

[8] OAR 839-009-0215. OFLA: Leave Previously Protected by OFLA.

g. Any individual related by blood or affinity[9] whose close association with an eligible employee is the equivalent of a family relationship.

2. Child:

   a. For the purposes of OFLA, "child" means the eligible employee's biological or adopted child, a child the employee is fostering, a stepchild, the child of the employee's spouse or domestic partner, or a child with whom the employee is or was in a relationship of "in loco parentis."
   b. For the purposes of child placement leave and sick child leave only under OFLA, the child must be under the age of 18 or an adult dependent child substantially limited by a physical or mental impairment.

3. In loco parentis:

   For the purposes of OFLA, "in loco parentis" means person in the place of the parent, having financial or day-to-day responsibility for the care of a child. A legal or biological relationship is not required.

4. Public health emergency:

   For OFLA a public health emergency means:

   a. A public health emergency declared under ORS 433.441.
   b. An emergency declared under ORS 401.165 if related to a public health emergency as defined in ORS 433.442.

Leave Period

For the purposes of calculating an employee's leave period, the district uses a period of 52 consecutive weeks beginning on the Sunday immediately preceding the date on which family leave commences. The same method for calculating the leave period for OFLA leave entitlement shall be used for all employees.

Leave Duration

For the purposes of OFLA, an eligible employee is generally entitled to a total of 12 weeks of OFLA leave, for sick child leave and bereavement leave, during the designated leave period. An eligible employee is entitled to a total of two weeks of bereavement leave upon the death of each family member

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[9] "Affinity" means a relationship for which there is a significant personal bond that, when examined under the totality of the circumstances, is like a family relationship. This bond may be demonstrated by, but is not limited to the following factors, with no single factor being determinative:

1. Shared personal financial responsibility, including shared leases, common ownership of real or personal property, joint liability for bills or beneficiary designations;
2. Emergency contact designation of the employee by the other individual in the relationship or the emergency contact designation of the other individual in the relationship by the employee;
3. The expectation to provide care because of the relationship or the prior provision of care;
4. Cohabitation and its duration and purpose;
5. Geographic proximity; and
6. Any other factor that demonstrates the existence of a family-like relationship.

of the employee within an leave year, except that the eligible employee may not take more than four weeks of bereavement leave within an leave year.

An employee may also be entitled to take a total of 12 weeks of OFLA pregnancy disability leave within the same leave year.

The employee may use all or part of the 12 weeks of family leave and all or part of the 12 weeks of pregnancy disability leave in any order.

In addition to the 24 weeks of possible OFLA leave identified above, an eligible employee is entitled to a total of two weeks of child placement leave within an OFLA leave year until January 1, 2025. The adoption or foster placement of multiple children at one time entitles the employee to take only one two-week period of child placement leave.

OFLA does not combine the leave entitlement when two or more family members work for the district. Under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.[10]

For the purposes of OMFLA, an eligible employee is entitled to 14 days of leave per call or order to active duty or notification of a leave from deployment. When an employee also meets the eligibility requirements of OFLA, the duration of the OMFLA leave counts toward that employee's leave entitlement during the designated leave period.

Qualified leave under OFLA may run concurrently with available leave taken under ORS 653.601 - 653.661, but does not run concurrent with leave taken under Paid Family and Medical Leave Insurance (PFMLI).

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee's leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12[11]. If an employee's schedule varies from week-to-week, a weekly average of the hours worked over the 12 months worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek[12]. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward OFLA leave to which the employee is entitled.

Under OFLA, days in which the district is not in operation, are not counted toward intermittent or reduced work schedule OFLA leave.

Intermittent Leave

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[10] Exceptions to the ability to require family members to take OFLA qualified leave at different times are when one employee needs to care for a child for a purpose described in ORS 659A.159 (1)(a) while another employee is taking pregnancy disability leave or, one or more of the employees is taking bereavement leave.

[11] For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

[12] For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of OFLA leave, e.g., sick child leave and bereavement leave. An eligible employee working an average 25 hours per week may be entitled to additional OFLA pregnancy disability leave calculated as 12 times 25 hours, or a total of 300 hours of pregnancy disability leave in the same leave year.

An eligible employee is permitted under OFLA to take intermittent leave for any qualifying reason.

Intermittent leave is taken in multiple blocks of time (i.e., hours, days, weeks, etc.), rather than in one continuous block of time, and/or requiring an altered or reduced work schedule. For OFLA this includes but is not limited to sick child leave taken requiring an altered or reduced work schedule because the intermittent or recurring closure of a child's school or child care provider due to a statewide public health emergency declared by a public health official.

When an exempt employee is eligible for OFLA but not FMLA leave, and the employee takes intermittent leave in blocks of less than one day, the district will jeopardize the employee's exempt status if the district reduces the employee's salary for the part-day absence.

An employee's intermittent leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

Alternate Work Assignment

The district may transfer an employee on intermittent OFLA leave or a reduced work schedule into an alternate position with the same or different duties to accommodate leave, provided:

1. The employee accepts the position voluntarily and without coercion;

2. The transfer is temporary, lasts no longer than necessary to accommodate the leave and has equivalent pay and benefits;

3. The transfer is compliant with any applicable collective bargaining agreement, as well as with state and federal law;

4. The transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and

5. The transfer is not used to discourage the employee from taking leave or to create a hardship for the employee.

An employee transferred to an alternate position for the purpose of a reduced work schedule must be returned to the employee's former position when the employee notifies the employer that the employee is ready to return to the former position at the end of the alternate duty leave.

The district may transfer an eligible employee to an alternate position that accommodates OFLA pregnancy disability leave provided:

1. The employee accepts the transfer position voluntarily and without coercion;

2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;

3. The transfer is compliant with any applicable collective bargaining agreements, as well as with state and federal law;

4. The transfer is not used to discourage the employee from taking leave or to create a hardship for the employee.

If an eligible employee is transferred to an alternative position and as a result the employee works fewer hours than the employee worked in the original position, the employee's OFLA leave time is determined by calculating the difference between the number of hours the employee worked in the original position and the number of hours the employee actually works in the alternate position.

An employee is not on OFLA leave if the employee has been transferred – as provided for in OAR 839-009-0245 (5) – to an alternate position for the purpose of alternate work duties that the employee is able to perform within the limitations of the employee's pregnancy disability, but not requiring a reduced workweek. An employee working in an alternate position retains the right to return to the employee's original position at any time during the employee's OFLA leave. This does not impair the right of an employee to a reasonable accommodation or the application of any other state or federal law.

Special Rules for School Employees

For the purposes of OFLA leave, if an employee[13] begins a period of bereavement leave during the three-week period before the end of the term and the duration of the leave is greater than five working days, the district may require the employee continue on family leave until the end of the term.

Paid/Unpaid Leave

OFLA does not require the district to pay an eligible employee who is on a qualified leave. Paid Family and Medical Leave Insurance (PFMLI) leave taken via Paid Leave Oregon or an equivalent plan will not run concurrently with OFLA but may run concurrently with leave available under ORS 653.601 - 653.661 when taken for the same purpose. An employee may elect to use any available accrued paid leave including personal, sick or vacation leave during the leave period {[14]}[to the extent that the total combined amount of accrued paid leave and benefits received from PFMLI does not exceed an amount equal to the employee's full wage replacement during the period of leave]. [The total combined amount received by using accrued leave and PFMLI may exceed the employee's full wage replacement during the period of leave.] The district will notify the eligible employee when the requested leave has been designated as OFLA leave and ask the employee about the use of available accrued paid leave.

Eligible employees who request OMFLA leave are entitled to use available accrued paid time off during the OMFLA leave period.

Benefits and Insurance

When an eligible employee returns to work following OFLA- or OMFLA-qualified leave, the employee must be reinstated to the same position the employee held when the leave commenced, or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment.

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working, unless the terms of a collective bargaining

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[13] Applies only to an employee who is employed principally in an instructional capacity by the district.

[14] {Select one of the two bracketed options based on district practice, i.e., keep the ending to this sentence OR delete this ending and keep the following bracketed sentence. See ORS 657B.030(2) (as amended by SB 1515 (2024) for additional guidance).}

agreement, other agreement or other district policy provide otherwise.[15] The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

For the purposes of OFLA, the district will continue to pay the employer portion of the eligible employee's group health insurance contribution (if applicable) during the qualified leave period. The eligible employee is required to pay the employee portion of any such group health insurance contribution as a condition of continued coverage.

For the purposes of OMFLA, the eligible employee is entitled to a continuation of benefits.

Application

An eligible employee shall provide at least [{[16]}30] days' written notice of the need for foreseeable leave before starting family leave. An employee may commence family leave without prior notice in the event of: an unexpected illness, injury or condition of a child of the employee that requires home care; the death of a family member; or an illness, injury or condition related to the employee's own pregnancy or childbirth that disables the employee from performing any available job duties offered by the district. If an employee commences leave without prior notice as allowed above, the employee must give oral notice[17] to the employer within 24 hours of the commencement of the leave and must provide the written notice within three days after returning to work. Failure of an employee to provide the required notice for leave may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

The district may request additional information[18] to determine that the requested leave qualifies as OFLA leave. The district may designate the employee as provisionally on OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance notice of the need to take such leave must follow the district's known, reasonable and customary procedures for requesting any kind of leave.

If an eligible employee is taking leave in an unforeseeable situation, an employee must give oral or written notice[19] within 24 hours before or after commencement of the leave. In all cases, proper documentation must be submitted no later than three working days following the employee's return to work.

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[15] See also ORS 342.934(4)(d) in reduction force situations.

[16] {This number of days should align with the days provided in the leave request form.}

[17] Oral notice may be given by any other person on behalf of the employee taking the leave.

[18] Except in cases to verify bereavement leave unless the district requires the use of an attestation form for purposes of determining affinity.

[19] Notice may be given by any other person on behalf of the employee taking the leave.

For purposes of OMFLA, an employee must provide the district with notice of the intention to take leave within five business days of receiving official notice of an impending call or order to active duty or of a leave from deployment.

Verification

The district may require an eligible employee to provide medical verification, when appropriate[20], to support the stated reason for qualifying OFLA leave. The district will provide written notification to an employee of this requirement and state the consequences for failure to provide the requested medical verification. If the employee gives advance written notice of foreseeable leave, the district may require the employee to provide medical verification for OFLA leave before the leave starts. If the employee begins unforeseeable OFLA leave without prior notice, the employee is required to submit such medical verification within 15 calendar days after receipt of the district's request for medical verification. The employee may be subject to disciplinary action for not providing the requested medical verification.

For the purposes of OFLA qualified leave, any costs associated with obtaining the medical verification shall be borne by the district, or be paid as otherwise allowed by law. The district will not delay the use of qualifying OFLA leave when medical verification is not received before the commencement of unforeseeable leave. The district may not require an employee to obtain a second opinion.

Under OFLA, the district may request verification for the need for leave to care for a child who requires home care due to the closure of the child's school or child care provider as a result of a public health emergency. A request for verification may include a request for:

1. The name of the child requiring home care;

2. The name of the school or child care provider that is subject to the closure;

3. A statement from the employee that no other family member of the child is willing and able to care for the child; and

4. A statement that special circumstances exist that require the employee to provide home care for the child during the day, if the child is older than 14 years of age.

Posted Notice

The district will post the Bureau of Labor and Industries Family Leave notice in each building or worksite in an area that is accessible to and regularly frequented by employees.[21] The district will also post a notice explaining the provisions of FMLA and providing information concerning the procedures for filing complaints.[22]

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[20] Medical verification is not allowed in every situation. Review current laws and guidance for more information. (OAR 839-009-0260)

[21] https://www.oregon.gov/boli/employers/Documents/BOLI_Printable_FamilyMedLv.pdf; electronic posting is not sufficient to satisfy this requirement, but may be used to supplement the physical posting.

[22] https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf; electronic posting is sufficient as long as it is posted prominently where it can be readily seen by employees and applicants for employees. The poster and the text must be large enough to be easily read and contain fully legible text.

Record Keeping

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

Federal vs. State Law

Both federal and state law contain provisions for family and medical leave. Federal regulations state an employer must comply with all leave laws; that the federal law does not supersede any provision of state law that provides greater family or medical leave rights than those established pursuant to federal law; and if leave qualifies for FMLA and OFLA leave, the leave used counts against the employee's entitlement under both laws. State law requires that FMLA and OFLA or other state leave entitlements run concurrently when for the same purpose.

d. GCBDC/GDBDC - Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave (Safe Leave) - 2nd reading

OSBA Model Sample Policy

Code: GCBDC/GDBDC
Adopted:

Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave (Safe Leave) *

When applicable, the district will comply with the provisions of protected leave identified in ORS 659A.272 to address domestic violence, harassment, sexual assault, bias, or stalking.

The district (covered employer[1]) shall allow an eligible employee[2] to take reasonable leave from employment for any of the following reasons:

1. To seek legal or law enforcement assistance or remedies to ensure the health and safety of the employee or the employee's minor child or dependent, including preparing for and participating in protective order proceedings or other civil or criminal legal proceedings related to domestic violence, harassment, sexual assault, bias, or stalking;

2. To seek medical treatment for or to recover from injuries caused by domestic violence or sexual assault to, harassment or stalking of, or the commission of a bias crime against the eligible employee or the employee's minor child or dependent;

3. To obtain, or to assist a minor child or dependent in obtaining counseling from a licensed mental health professional related to an experience of domestic violence, harassment, sexual assault, bias, or stalking;

4. To obtain services from a victim services provider for the eligible employee or the eligible employee's minor child or dependent; or

5. To relocate[3] or take steps to secure an existing home to ensure health and safety of the eligible employee or the employee's minor child or dependent.

The district may limit the amount of leave if the eligible employee's leave creates an undue hardship on the district.

The district shall not deny leave to an eligible employee or discharge, threaten to discharge, demote, suspend or in any manner discriminate or retaliate against an employee with regard to promotion,

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[1] "Covered employer" means an employer who employs six or more individuals in the State of Oregon for each working day during each of 20 or more calendar workweeks in the year in which an eligible employee takes leave to address domestic violence, harassment, sexual assault, bias or stalking, or in the year immediately preceding the year in which an eligible employee takes leave to address domestic violence, harassment, sexual assault, bias or stalking.

[2] "Eligible employee" means an employee who is a victim of domestic violence, harassment, sexual assault, bias or stalking or is the parent or guardian of a minor child or dependent who is a victim of domestic violence, harassment, sexual assault, bias or stalking.

[3] "Relocate" is described in OAR 839-009-0345 (5).

compensation or other terms, conditions or privileges of employment because the employee makes inquiries about, applies for, or takes such leave.

The eligible employee shall give the district reasonable advanced notice of the employee's intention to take leave unless giving advance notice is not feasible.

The district may require the eligible employee to provide certification that:

1. The employee or employee's minor child or dependent is a victim of domestic violence, harassment, sexual assault, bias, or stalking; and

2. The leave is taken for one of the identified purposes in this policy.

The eligible employee shall provide a certification within a reasonable time after receiving the district's request for the certification.

Sufficient certification to support a request for such leave includes:

1. A copy of a report from law enforcement indicating the eligible employee or the employee's minor child or dependent was a victim of domestic violence, harassment, sexual assault, bias, or stalking;

2. A copy of a protective order or other evidence from a court, administrative agency or attorney that the eligible employee appeared in or is preparing for a civil or criminal administrative proceeding related to domestic violence, harassment, sexual assault, bias, or stalking; or

3. Documentation from an attorney, law enforcement officer, health care professional, licensed mental professional or counselor, member of the clergy, employee of the Department of Justice division providing victim and survivor services or victim services provider that the eligible employee or the employee's minor child or dependent was undergoing treatment or counseling, obtaining services or relocating as a result of domestic violence, harassment, sexual assault, bias, or stalking.

All records and information kept by the district regarding the employee's leave under ORS 659A.270 - 659A.285, including the fact the employee has requested or obtained such leave, are confidential and may not be released without the express permission of the employee unless otherwise required by law. This information will be kept in a file separate from the employee's personnel file.

The employee may use any accrued paid leave, including sick leave, vacation leave or any other paid leave offered by the district. The district may choose the order in which paid accrued leave is to be used when more than one type of paid leave is available, consistent with Board policies, any applicable collective bargaining agreement or other agreement.

Definitions

1. "Protective order" means an order authorized by ORS 30.866, 107.095 (1)(c), 107.700 to 107.735, 124.005 to 124.040, 163.730 to 163.750 or 163.760 to 163.777 or any other order that restrains an individual from contact with an eligible employee or the employee's minor child or dependent.

2. “Victim of bias” means an individual who has been a victim of a bias crime as defined in ORS 147.380; or any other individual designated as a victim of bias by rule adopted under ORS 659A.805.

3. “Victim of domestic violence” means an individual who has been a victim of abuse, as defined in ORS 107.705; or any other individual designated as a victim of domestic violence by rule adopted under ORS 659A.805.

4. “Victim of harassment” means an individual against whom harassment has been committed as described in ORS 166.065; or any other individual designated as a victim of harassment by rule adopted under ORS 659A.805.

5. “Victim of sexual assault” means an individual against whom a sexual offense has been committed as described in ORS 163.305 to 163.467, 163.472 or 163.525; or any other individual designated as a victim of sexual assault by rule adopted under ORS 659A.805.

6. “Victim of stalking” means an individual against whom stalking has been committed as described in ORS 163.732; an individual designated as a victim of stalking by rule adopted under ORS 659A.805; or an individual who has obtained a court’s stalking protective order or a temporary court’s stalking protective order under ORS 30.866.

7. “Victim services provider” means a prosecutor-based victim assistance program or a nonprofit program offering safety planning, counseling, support or advocacy related to domestic violence, harassment, sexual assault, bias or stalking.

END OF POLICY

Legal Reference(s):

ORS 192.355(38) ORS 659A.270 - 659A.290 OAR 839-009-0325 - 0365

e. GCBDC/GDBDC-AR - Request for Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave - 2nd reading

OSBA Model Sample Administrative Regulation

Code: GCBDC/GDBDC-AR
Revised/Reviewed:

Request for Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave

When the need for leave may be anticipated, a written request for leave under Oregon Revised Statute (ORS) 659A.270 - 659A.285 shall be made at least [30] days prior to the date the requested leave is to begin unless giving advance notice is not feasible. When it is not feasible, oral or written notice as soon as practical is allowed.

PLEASE PRINT

Name of employee _____

Department _____ Title _____

Effective date of the leave _____

Status: ☐ Full-time ☐ Part-time ☐ Temporary Hire Date _____

The requested leave is for:

- ☐ Myself
- ☐ A minor child or dependent for which I am a parent or guardian

The leave is for:

- ☐ To seek legal or law enforcement assistance or remedies to ensure the health and safety of the eligible employee or the eligible employee's minor child or dependent, including preparing for and participating in protective order proceedings or other civil or criminal legal proceedings related to domestic violence, harassment, sexual assault, bias, or stalking.
- ☐ To seek medical treatment for or to recover from injuries caused by domestic violence or sexual assault to, harassment or stalking of or the commission of a bias crime against the eligible employee or the eligible employee's minor child or dependent.
- ☐ To obtain, or to assist the eligible employee's minor child or dependent in obtaining counseling from a licensed mental health professional related to an experience of domestic violence, harassment, sexual assault, bias, or stalking.
- ☐ To obtain services from a victim services provider for the eligible employee or the eligible employee's minor child or dependent.
- ☐ To relocate[1] or take steps to secure an existing home to ensure the health and safety of the eligible employee or the eligible employee's minor child or dependent.

[1] "Relocate" is described in OAR 839-009-0345 (5).

The following has been provided to certify the need for the requested leave:

- ☐ A copy of a report from law enforcement indicating myself or ’my minor child or dependent is a victim of domestic violence, harassment, sexual assault, bias, or stalking.

- ☐ A copy of a protective order or’ other evidence from a court, administrative agency or attorney that I or my minor child or dependent appeared in or is preparing for a civil or criminal administrative proceeding related to domestic violence, harassment, sexual assault, bias, or stalking.

- ☐ Documentation from an attorney, law enforcement officer, health care professional, licensed mental health professional or counselor, member of the clergy, employee of the Department of Justice division providing victim and survivor services or victim services provider ’that I or my minor child or dependent is receiving services.

I understand I may use accrued paid leave, including sick leave, vacation leave or any other paid leave that is offered by the district in the order specified by the district and/or applicable collective bargaining agreement.

If my request for leave is approved, I understand that without an authorized extension when the need for an extension could be anticipated, I must report to duty on the first workday following the date my leave is scheduled to end. I understand if I am unable to return to work following the period of authorized leave, I will notify the district as soon as practical and provide any required information which will allow the district to determine my eligibility for an extension of leave.

I authorize the district to deduct from my paychecks or seek to recover any amounts paid for insurance coverage by the district on my behalf which remain unpaid after my leave, consistent with state law.

Signature of employee: _____ Date: _____

f. GCBDF/GDBDF - Paid Family and Medical Leave Insurance - 2nd reading

OSBA Model Sample Policy

Code: GCBDF/GDBDF
Adopted:

Paid Family and Medical Leave Insurance *

The district participates in Paid Family and Medical Leave Insurance (PFMLI) and Paid Leave Oregon[1]. This includes submitting employee and employer contributions to the Oregon Employment Department ("Department") as required by state law.[2] The district does not administer PFMLI or Paid Leave Oregon. All applications and related questions should be directed to the Department.

Definitions

1. "Family leave" means leave from work taken by a covered individual:

    a. To care for and bond with a child during the first year after the child's birth or during the first year after the placement of the child through foster care or adoption; or
    b. [3]To effectuate the legal process required for placement of a foster child or the adoption of a child; or
    c. To care for a family member with a serious health condition.

2. "Family leave" does not mean:

    a. Leave described in Oregon Revised Statute (ORS) 659A.159(1)(a) (i.e., care for a child who is suffering from an illness, injury or condition that requires home care or who requires home care due to closure of the child's school or child care provider as a result of a public health emergency) except for leave to care for a child who requires home care due to an illness, injury or condition that is a serious health condition;
    b. Leave described in ORS 659A.159(1)(b) (death of a family member); or
    c. Leave authorized under ORS 659A.093 (leave for spouses of members of the military upon deployment or call to active duty).

3. "Family member" means:

    a. The spouse of a covered individual;
    b. A child or the child's spouse or domestic partner;
    c. A parent or the parent's spouse or domestic partner;

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[1] Paid Leave Oregon is the program developed by the Oregon Employment Department to administer Paid Family and Medical Leave Insurance.

[2] The overall contribution will be determined by the Department director, and is initially set at 1 percent (up to $132,900). [*{For districts with 25 or more employees:}* The employer contribution is 40 percent and the employee contribution is 60 percent of this amount.] [*{For districts with fewer than 25 employees:}* The employee contribution is 60 percent of this amount and the employer contribution is waived.] The amount will be set annually by November 15. See ORS 657B.150. *{Districts may agree to pay the employee contribution, see any applicable employment agreements.}*

[3] This provision becomes effective on January 1, 2025.

d. A sibling or stepsibling of a covered individual or the sibling's or stepsibling's spouse or domestic partner;
e. A grandparent of a covered individual or the grandparent's spouse or domestic partner;
f. A grandchild of a covered individual or the grandchild's spouse or domestic partner;
g. The domestic partner of a covered individual; or
h. Any individual related by blood or affinity whose close association with a covered individual is the equivalent of a family relationship.

4. "Medical leave" means leave from work taken by a covered individual that is made necessary by the individual's own serious health condition.

5. "Safe leave" means leave related to domestic violence, harassment, sexual assault, bias, or stalking and relocation for health and safety reasons as provided in ORS 659A.272.

6. Serious health condition" means:

   a. An illness, injury, impairment or physical or mental condition that requires inpatient care in a hospital, hospice, or residential medical care facility;
   b. An illness, disease or condition that in the medical judgement of the treating health care provider poses an imminent danger of death, is terminal in prognosis with a reasonable possibility of death in the near future, or requires constant care;
   c. Any period of disability due to pregnancy, or period of absence for prenatal care; or
   d. Any period of absence for the donation of a body part, organ or tissue, including preoperative or diagnostic services, surgery, post-operative treatment and recovery.

Eligibility

1. To be eligible for Paid Leave Oregon benefits, an individual must:

   a. Be an employee of the district[4];
   b. Earn at least $1,000 in the base or alternate base year[5];
   c. Contribute to Paid Leave Oregon in accordance with state law;
   d. Experience an event qualifying the employee for:

      (1) Family leave;
      (2) Medical leave; or
      (3) Safe leave.

   e. Submit an application to Department;
   f. Have not exceeded maximum paid leave in the active benefit year; and
   g. Have no current disqualifications[6].

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[4] PFMLI is a state-wide benefit, and not unique to the district. An eligible individual does not need to be an employee of the district in order to be eligible for PFMLI, but this policy only applies to employees of the district.

[5] Pay could come from another Oregon employer.

[6] Disqualifications may include eligibility for Workers' Compensation or Unemployment or determination of a willful false statement or failure to report a material fact in order to obtain benefits. See OAR 471-070-1010(1)(h).

Leave

Paid Leave Oregon can be used for family leave, medical leave or safe leave. Up to 12 weeks of paid leave can be taken per benefit year.[7] Leave can be taken in one-day increments and can be consecutive or nonconsecutive.

Any family leave or medical leave taken under Paid Leave Oregon must be taken concurrently with any leave taken by an eligible employee under the federal Family and Medical Leave Act of 1993 (P.L. 103-3, FMLA) for the same purposes. Leave taken under Paid Leave Oregon is in addition to, and may not be taken concurrently with, any leave taken pursuant to ORS 659A.150 - 659A.186 (Oregon Family Leave Act (OFLA)).

The district will maintain an employee's existing health benefits while the employee is using leave. The employee will be required to pay the employee's contribution to premiums.

END OF POLICY

Legal Reference(s):

ORS 657B
ORS 659A.162
OAR 471-070

[7] In some pregnancy-related situations (e.g., pregnancy, childbirth, or a related medical condition), employees may be able to take two additional weeks, for a total for 14 weeks per benefit year.

Senate Bill 1515 (2024).

g. GCBDF/GDBDF-AR - Paid Family and Medical Leave Insurance (PFMLI) - 2nd reading

OSBA Model Sample Policy

Code: GCBDF/GDBDF-AR
Revised/Reviewed:

Paid Family and Medical Leave Insurance (PFMLI) *

Application

Employees may submit applications for Paid Leave Oregon[1] to the Oregon Employment Department ("Department").[2] Applications may be submitted up to 30 days prior to the start of the leave and up to 30 days after the start of the leave.[3] The Department may require verification from the employee.[4] The Department will make all decisions regarding acceptance and denial of an application, including determining the amount of the benefit.[5] The district cannot accept, file, process or make decisions on applications.

An employee may appeal an approval or denial of claim, the amount of a weekly benefit or a disqualification from receipt of benefits to the Department in accordance with Oregon Revised Statute (ORS) 657B.410 and Oregon Administrative Rule (OAR) 471-070-8005.

Employee Notice to District

If the leave is foreseeable[6], the employee must provide the district with written notice[7] at least 30 calendar days prior to the leave.{[8]} If the leave is not foreseeable[9] the employee must give oral notice to the district

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[1] "Paid Leave Oregon" means the Paid Family and Medical Leave Insurance program described in ORS 657B.

[2] For application requirements see Oregon Administrative Regulation (OAR) 471-070-1100. Applications can be submitted at https://frances.oregon.gov/_/ to the Employment Department through the Paid Leave Oregon program.

[3] Exceptions may be granted when the applicant can demonstrate good cause for late submission.

[4] See verification requirements in OAR 471-070-1110 - OAR 471-070-1130.

[5] The benefit may be less than the employee's salary. See ORS 657B.050.

[6] Examples of foreseeable leave include, but are not limited to, an expected birth, planned placement of a child, or a scheduled medical treatment for a serious health condition of the eligible employee or a family member of the eligible employee. See OAR 471-070-1310.

[7] Written notice includes, but it not limited to, handwritten or typed notices, and electronic communication such as text messages and email.

[8] *{OAR 471-017-1310(6) states "An employer that requires eligible employees to provide a written notice before the eligible employee commences leave, must outline the requirements in the employer's written policy and procedures."}*

[9] Leave circumstances that are not foreseeable include, but are not limited to, an unexpected serious health condition of the eligible employee or a family member of the eligible employee, a premature birth, an unexpected adoption, an unexpected foster placement by or with the eligible employee, or for safe leave.

within 24 hours of the start of the leave, and must provide written notice within 3 days after the start of leave.[10] The district requests as much advanced notice as possible.

The notice must include:

1. The employee's first and last name;

2. Type of leave;

3. Explanation of the need for leave; and

4. Anticipated timing and duration of leave, including if it is continuous or intermittent.

Notice need only be given one time, but the employee shall notify the district as soon as practicable if dates of scheduled leave change, are extended, or were initially unknown. This notice does not need to mention PFMLI or Paid Leave Oregon to satisfy the notice requirements. {[11]} Notice may be provided by another party on behalf of the employee in accordance with state law.

Failure to comply with these notice requirements may result in a penalty imposed by the Department. The Department may reduce the amount of the benefit by 25 percent in accordance with OAR 471-070-1310(10).

Concurrent Use of District-Provided Paid Leave

The employee will be allowed to use available district-provided paid leave (e.g., sick, vacation or otherwise) for days that Paid Leave Oregon is received to the extent that the total combined amount of accrued paid leave and benefits received by the employee does not exceed an amount equal to the employee's full wage replacement during the period of leave. The district will determine the particular order in which accrued leave is used when more than one type of accrued leave is available to the employee.

> Example: The Department determines that the rate of pay will be 75 percent of the employee's regular salary. The employee will be allowed to use available district-provided paid leave (sick, vacation or otherwise), subject to any applicable collective bargaining agreement or other agreement for days Paid Leave Oregon benefits are received. The employee may use such leave to the extent that the total combined amount of accrued paid leave and Paid Leave Oregon benefits received by the employee does not exceed an amount equal to the employee's full wage replacement during the period of leave.

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[10] An eligible employee who takes safe leave shall give the employer reasonable advance notice of the individual's intention to take safe leave, unless giving the advance notice is not feasible. If other leave also applies, notice requirements for those types of leave may also apply.

[11] A district requiring written notice must outline the requirements in policy and procedures. A copy of the written policy and procedure must be provided to all eligible employees at the time of hire and each time the policy and procedure changes and in the language that the employer typically uses to communicate with the employee.

Return to Work

Upon completion of leave, the employee is entitled to return to the position held in the district prior to the leave, if that position still exists and if the employee had been employed in the district for 90 days prior to taking leave.[12] If the position no longer exists, the employee is entitled to be restored to any available equivalent position with equivalent employment benefits, pay and other terms and conditions of employment.

Communications Between the District and the Department

Upon receipt of an application or update in information from a district employee for Paid Leave Oregon, the Department will notify the district. The district may provide additional information to the Department within 10 days. This information may include, but is not limited to, information about the employee's notice to the district or verification of the employee's continued employment with the district. If the district does not report such information to the Department, the Department will proceed using available information. The district can provide additional information to the Department as it becomes available.

If the Department requests additional information from the district, the district will respond within 10 calendar days.

Once the Department has issued a decision regarding an application submitted by an employee of the district, the Department will notify the district regarding the approval or denial and any applicable dates and periods of leave.

District Notice to Employees

At the time of hire and each time the policy or procedure changes, the district must provide notice to employees. This notice must be in the language that the employer typically uses to communicate with employees and will include:

1. The right of an eligible employee to claim and receive family and medical leave insurance benefits;

2. The procedure for filing a claim for benefits;

3. That an eligible employee must provide notice to the district before the employee commences leave, and a description of the penalties for failure to comply with the notice requirements;

4. The right of an eligible employee to job protection and benefits continuation;

5. The right of an eligible employee to appeal a decision or determination made by the Department director;

6. That discrimination and retaliatory personnel actions against an employee for inquiring about the PFMLI or Paid Leave Oregon program, giving notification of leave under the program, taking leave under the program or claiming PFMLI or Paid Leave Oregon benefits are prohibited;

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[12] If the employee's leave also qualifies for FMLA protection, see also Board policy GCBDA/GDBDA and its accompanying administrative regulations.

7. The right of an employee to bring a civil action or to file a complaint for violation of ORS 657B.060 or 657B.070; and

8. That any health information related to family leave, medical leave or safe leave provided to the district by an employee is confidential and may not be released without the permission of the employee unless state or federal law or a court order permits or requires disclosure.[13]

The district will display the Department's notice poster in an area that is accessible to and regularly frequented by employees in each building or worksite. The district will provide this notice poster to employees working remotely by hand delivery, regular mail or through an electronic delivery method at the time of hire or assignment to remote work.

District Filings

The district will file the Oregon Quarterly Tax Report, the Oregon Employee Detail Report and any other reports required by law. If the district fails to submit required filings or report, or fails to pay all required contributions, the district may be penalized in accordance with OAR 471-070-8520.

Employee Protections

No employee or prospective employee will be discriminated or retaliated against for inquiring about PFMLI or Paid Leave Oregon, giving notification of leave under Paid Leave Oregon, taking such leave or claiming such benefits. Eligible employees have a right to file a complaint and/or bring a civil action for violations of ORS 657B.060 or ORS 657B.070.

Any health information related to family leave, medical leave or safe leave provided to the district by an employee is confidential and may not be released without the permission of the employee unless state or federal law or a court order permits or requires disclosure.

[13] Paid Leave Oregon has provided a model notice, https://paidleave.oregon.gov/DocumentsForms/Paid-Leave-ModelNotice-Poster-EN.pdf.

h. IIA - Instructional Materials - 2nd reading

OSBA Model Sample Policy

Code: IIA
Adopted:

Instructional Materials**

The Board believes proper care and judgment should be exercised in selecting core and supplemental instructional materials and school and classroom library materials, and that those materials should be inclusive of populations represented in a global society.

A material involved with a reconsideration will remain available throughout the reconsideration process. Materials will not be removed for discriminatory reasons. A request for reconsideration of materials may be processed through established procedures found in accompanying administrative regulations. Meetings of reconsideration committees may be subject to Public Meetings Law. Records regarding reconsideration procedures are subject to Public Records Law.

This policy is not intended to cover classroom activities. Complaints regarding classroom activities unrelated to materials can be filed using other established district complaint procedures.

The term "instructional material" includes core instructional materials, supplemental materials, school library materials, and classroom library materials.

Some materials may fall into more than one of the following categories. If there is a question regarding selection or reconsideration, the district administration may select which procedure to use.

Definitions

"Core instructional material," [1]sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks, and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books, or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

"Supplemental instructional materials" means instructional materials used as part of the course of study, which are not part of the core instructional materials. They contain materials to supplement and/or differentiate core instruction and are generally teacher selected. These materials are not adopted by the Board. Materials required or assigned to be used as part of a class may be considered supplemental instructional materials, regardless of the source or location of the material.

"School library materials" means materials which are kept in the school library for student selection and use. The use of these materials may not be required for a particular class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, websites, or databases, including in digital or print, etc. These materials are not adopted by the Board.

[1] This comes from OAR 581-011-0050(1), referring to instructional materials which must be adopted by local school boards.

"Classroom library materials" means materials which are kept in the classroom for student selection and use. The use of these materials is not required for the class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, etc. These materials are not adopted by the Board.

Core Instructional Materials

The Board retains the authority to approve core instructional materials used in district schools and authorizes the superintendent or designee to develop and implement administrative regulations governing selection and adoption of such materials. Procedures will provide for involvement of administrators, staff, parents, students, and community members; will use established selection criteria to contribute to the attainment of district, program, and course or grade-level goals; and will reflect recent knowledge, trends, and technology in the field.

The district will review core instructional materials in accordance with the State Board of Education adoption cycle. Each core instructional program and its instructional materials will be reviewed and any resulting recommendations will be issued by district administration to the Board for approval. All recommended core instructional materials shall be approved by the Board prior to use. The adoption of textbooks for American history and government by the Board and any committee shall be done in a manner in accordance with ORS 337.260. The district will establish a process and timeline for regularly determining and considering whether core instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge. All requests for reconsideration of core instructional materials may be considered under administrative regulation IIA-AR(2) - Reconsideration of Core Instructional Materials.

Supplemental Instructional Materials

All supplemental instructional materials will be selected by teachers, principals, librarians, and/or others, as determined appropriate which may not be through any formal selection procedure. Such materials will contain suitable readability levels and support the district's adopted curriculum content. Materials will be used for their intended audience.

School Library Materials

All school library materials will be selected by a librarian using established selection criteria. Such materials will contain suitable readability levels.

Classroom Library Materials

All classroom library materials will be selected by a classroom teacher and/or others, with no formal selection procedure. Such materials will contain suitable readability levels. Teachers are responsible for knowing the available materials in their classroom library.

END OF POLICY

Legal Reference(s):

ORS 174.100
ORS 332.107
ORS 336.035
ORS 336.082
ORS 336.840
ORS 337.120
ORS 337.141
ORS 337.150
ORS 337.260

ORS 337.511
ORS 339.155
ORS 659.850

OAR 581-011-0050 - 0117
OAR 581-021-0045
OAR 581-021-0046
OAR 581-022-2310

OAR 581-022-2340
OAR 581-022-2350
OAR 581-022-2355

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).
Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).
Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2024).
Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).
Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2018).

i. IIA-AR 1 - Instructional Materials - 2nd reading

OSBA Model Sample Administrative Regulation

Code: IIA-AR(1)
Revised/Reviewed:

Instructional Materials

Core Instructional Materials[1]

The Board selects core instructional materials. The responsibility to ensure procedures on selection and recommendations for core instructional materials are followed rests with the superintendent. The responsibility for coordinating the distribution of core instructional materials to classes also rests with the superintendent. It is the principal's responsibility to implement and maintain the core instructional materials, and teachers are expected to use selected core instructional materials in the classroom.

Materials selection committees will be appointed by the administration at the time necessary adoption areas are determined. The committee will review the materials and the general criteria for materials selection and provide a recommendation to the superintendent. The superintendent may make changes to the recommendation and shall submit a recommendation(s) to the Board for adoption prior to use.

Supplemental Instructional Materials[2]

The responsibility for evaluating and selecting supplemental instructional materials is delegated to teachers, principals, librarians, and/or others, as determined appropriate, who may collaborate as part of the process. Other authoritative matter experts may be included when practicable, as determined by the district.

1. Materials will contain suitable readability levels and support the district's adopted curriculum content.

2. Recommendations for selection may be solicited from staff and may include students.

3. Donated materials will be evaluated using the district's selection criteria and will be accepted or rejected based on those criteria.

4. Selection is an ongoing process which should include the removal of materials which no longer meet the selection criteria and the replacement of lost and worn materials still of educational value.

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[1] "Core instructional material," sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books, or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

[2] "Supplemental instructional materials" means instructional materials used as part of the course of study, which are not part of the core instructional materials. They contain materials to supplement and/or differentiate core instruction and are generally teacher selected. These materials are not adopted by the Board. Materials required or assigned to be used as part of a class may be considered supplemental instructional materials, regardless of the source or location of the material.

School Library Materials[3]

1. In selecting materials for the school library or media center, a librarian, under supervision of the principal, will evaluate the existing collection and the curriculum needs. The librarian will consult reputable, professionally prepared selection aids and other professional sources. Materials will contain suitable readability levels.

2. Recommendations for selection may be solicited from staff and students.

3. Donated materials will be evaluated using the established selection criteria and will be accepted or rejected based on those criteria.

4. Selection is an ongoing process which should include the removal of materials which no longer meet the selection criteria and the replacement of lost and worn materials still of educational value.

Classroom Library Materials[4]

1. When selecting materials for a classroom library, the teacher may consult staff and/or accept recommendations from staff and students.

2. Donated materials will be evaluated and may be accepted or rejected by the teacher.

3. Selection is an ongoing process which should include the removal of materials which no longer meet the selection criteria.

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[3] "School library materials" means materials that are kept in the school library for student selection and use. The use of these materials may not be required for a particular class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, websites, or databases, including in digital or print, etc. These materials are not adopted by the Board.

[4] "Classroom library materials" means materials that are kept in the classroom for student selection and use. The use of these materials is not required for the class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, etc. These materials are not adopted by the Board.

j. IIA-AR 2 - Reconsideration of Core Instructional Materials - 2nd reading

OSBA Model Sample Administrative Regulation

Code: IIA-AR(2)
Revised/Reviewed:

Reconsideration of Core Instructional Materials

Any staff member, student or their parent or guardian, or resident of the district may raise concern about core instructional materials[1] used in the district's educational program. This procedure is meant to provide a forum for those persons in the schools and the community who are not directly involved in the selection process. Access to materials under reconsideration will not be restricted during the reconsideration process.

Complaints alleging a material constitutes protected-class discrimination should be submitted through the district's discrimination complaint policy and procedures.

This reconsideration process will be completed in its entirety and not subverted or ended prematurely. The person making a request for reconsideration may withdraw their request at any time during the process.

1. Concern

    a. Concerns about core instructional materials should be submitted to the principal. If a staff member receives an informal inquiry, the staff member is to forward the inquiry to the principal promptly.
    b. Any concern made to the principal about core instructional materials by any person(s) will be made known to the staff member(s) most directly involved with its use.
    c. The principal will arrange to meet with the person(s) with the concern, and may include the staff member(s) most directly involved with its use, in an effort to resolve the issue informally, within 15 days of receipt of the concern.

        (1) The principal initially receiving a concern will explain to the person the district's selection procedure.
        (2) The principal initially receiving a concern will explain to their best ability the particular place the material in question occupies in the educational program and its intended educational usefulness or include someone who can identify and explain the use of the material.

    d. The principal will inform the person(s) submitting the concern that if they are not satisfied with the outcome of the informal inquiry process above, they may file a written request for reconsideration of the material within 10 days of the conclusion of 1.c. The initial contact from

[1] "Core instructional material," sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks, and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

Concerns and requests for reconsideration of supplementary instructional materials or school or classroom library materials will be processed in accordance with the applicable administrative regulation.

the person and any outcome of a meeting or conversation will be documented and maintained by the principal.

2. Request for Reconsideration

   a. A staff member, student or their parent or guardian, or resident of the district wishing to file a request for reconsideration of core instructional materials must complete Step 1 above prior to filing a request for reconsideration.
   b. All requests for reconsideration will be in writing on the form prepared for this purpose, signed by the complainant, and must be submitted to the superintendent. All school offices will make forms available.
   c. Upon receipt of a written request for reconsideration, the superintendent [or designee] will appoint a reconsideration committee.
   d. The reconsideration committee will be made up of at least five {[2]}members:

      (1) One teacher designated by the superintendent or designee;
      (2) One administrator designated by the superintendent or designee;
      (3) Two members from the appointed annually by the Board;
      (4) One student selected by the administration.

      The committee selected will only serve to consider the material, which is the subject of the request for reconsideration, unless otherwise specified. After completion of the reconsideration committee's responsibilities, committee members will be returned to the pool.

   e. The use of the material identified in the request for reconsideration will not be suspended during the reconsideration process. Materials will not be removed for discriminatory reasons.
   f. The reconsideration committee will convene to consider the request for reconsideration received by the district. The committee will receive the request for reconsideration and copies of related materials and instructions on procedure during this committee meeting.

3. Procedures for the Reconsideration Committee

   a. The procedures for the reconsideration committee are as follows:

      (1) Select a chair and a secretary. The chair of the committee will be an employee of the district. The secretary will be an employee of the district;
      (2) Be responsible for documenting all proceedings; adhering to Public Meetings Law, when required; and established procedures and guidelines; and preparing and representing the recommendations to the superintendent;
      (3) Review copies of the request for reconsideration;
      (4) Review applicable materials such as a copy of the district or school mission statement; professional reviews of the materials being reconsidered, when available; state standards; and curriculum planning;
      (5) Review copies of material being reconsidered, as available;
      (6) Consider the material's suitability in the context of the original use and the context in which the request for reconsideration was made;

[2] {An odd number of members is recommended.}

(7) Review the material under reconsideration in its entirety, considering the theme, concept, vocabulary, and illustrations as they apply to:

(a) The suitability of the material for the instructional objectives established for the lesson(s) in which it was used, including its presentation and follow-up;
(b) The material's level of difficulty; and
(c) The age group(s) with which it was used.

b. An opportunity will be provided to the person who filed the request and staff member(s) involved to offer oral or written testimony on the reconsideration; outside consultants, lay people, other staff members, or other individuals may be offered an opportunity to provide offer oral or written testimony on the reconsideration within such procedures and limitations as may be established by the chair with the consensus of the committee.
c. The person who made the request for reconsideration will be kept informed by the superintendent or designee concerning the status of the request throughout the committee process. The person and known interested parties will be given notice of committee meetings.
d. Every request for reconsideration will be acted upon by the committee. However, the committee may consider requests with similar concerns together.
e. Review and discuss possible options for decision, including:

(1) Continued use of the material as used, with no restrictions;
(2) Restricted or modified use of the material in terms of subject area, grade level, and/or districtwide, related to the specific request for reconsideration; or
(3) Removal of the material from the educational setting in which it was used.

The reconsideration committee will consider the material's suitability in the context in which the request for reconsideration was made.

Following the discussion and review of possible options for recommendation, a committee member may offer a motion outlining the committee's recommendation. Action will be taken on the motion and any subsequent motions within the procedures outlined above and consistent with Oregon law.

f. The reconsideration committee's final recommendation will be issued within 45 days of receipt of the request by the district.

The written recommendation and its justification from the committee will be forwarded to the superintendent within [seven] days of issuance of the recommendation. Within seven days of receipt of the recommendation by the superintendent, a copy of the recommendation will be sent by the superintendent or designee to the person who requested the reconsideration and to the Board.

g. Procedures for voting:

(1) A quorum[3] will be present to act upon any business to come before the committee.
(2) All outcomes of motions and votes by name will be recorded and reported in the minutes of the meeting(s).
(3) Only votes of the members present at the time of the vote will be recorded[4].
(4) A vote in the affirmative from a majority of those present is required for a motion to pass.

4. Board Review

The Board will review the final recommendation and announce its decision at a Board meeting. If the Board's decision is contrary to the committee's recommendation, the reasons will be communicated, in writing, to the superintendent. The Board's decision, at minimum, should include a reference to grade level and subject area, for which the subject material can be used, if any. The Board will issue a decision within 30 days of receipt of the reconsideration committee's recommendation. The district will provide a copy of the Board's decision to the person who requested the reconsideration.

The timelines may be modified by the district based on the availability of staff and/or committee participants. Notice of a modified timeline must be provided to the person who made the request, and the staff member(s) involved.

Requests for reconsideration of the same material will not be accepted for at least two calendar years following issuance of a decision on said material.

[3] A "quorum" is a majority (one-half of an odd number of members rounded up to the next whole number; one-half of an even number of members plus one). A quorum of a five-member committee is three; a quorum of a six-member committee is four; a quorum of a seven-member committee is four.

[4] Committee members may attend virtually. Members attending virtually are considered present for quorum and voting purposes.

k. Delete - IIA AR 3 - Challenge Request for Instructional Materials

OSBA Model Sample Policy

Code: IIA-AR(3)
Revised/Reviewed:

Challenge Request for Instructional Materials

(Submit to superintendent)

(This AR is recommended for deletion.)

Title: _____ Publisher: _____ Date of Pub.: _____

Author _____

Type of media: ☐ Hardcover ☐ Paperback ☐ Digital ☐ Other: _____

Producer/Source (if known): _____

Request initiated by: _____ Phone _____

Address _____ City _____ Zip _____

Person making the request represents: ☐ Self ☐ Group or organization

Name of Group (or organization): _____

1. To what in the item do you object? (Please be specific and cite pages, frames, etc.)

   _____

   _____

2. In your opinion, what are the harmful effects upon students that might result from the use of this item?

   _____

   _____

3. Do you perceive any instructional value in the use of this item?

   _____

   _____

4. Did you review the entire item? ☐ Yes ☐ No

5. If not, what sections did you review? _____

   _____

6. Should the opinion of any additional experts in the field be considered? ☐ Yes ☐ No

7. Please list suggestions, if any: _____

8. What would you like the school to do about this material?

- ☐ Do not use it with my student.
- ☐ Withdraw it from use.
- ☐ Send it back to the selector or selectors for evaluation.
- ☐ Other _____.

9. In place of this item, would you care to recommend other material which you consider to be of equal or superior quality for the purpose intended?

_____

_____

10. Do you wish to make an oral presentation to the Review Committee? ☐ Yes ☐ No

If yes, please call the superintendent's office at [_____].

_____ _____

Signature Date

References:

DELETE

1. IKF - Graduation Requirements - 2nd reading

OSBA Model Sample Policy

Code: IKF
Adopted:

Graduation Requirements**

The Board establishes graduation requirements for awarding of a high school diploma, a modified diploma, an extended diploma and a certificate of attendance 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. In foster care[1];

2. Experiencing houselessness[2];

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,

6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program~~.~~; or

7. [3]Enrolled in an approved recovery school under ORS 336.680.

For any student identified above, the district shall accept any credits earned by the student in an educational program[4] 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.

Diploma

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[1] "Foster child" is defined in ORS 30.297.

[2] {ORS 329.451(2) and OAR 581-022-use the term "homeless."} See OAR 581-022-2000 for additional information.

[3] Applies to high school diplomas awarded on or after January 1, 2026.

[4] "Educational program in this state" means an educational program that is provided by a school district, a public charter school, an approved recovery school (applies to diplomas awarded on or after January 1, 2026), the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long-term care or treatment facility described in ORS 343.961 or a hospital identified in ORS 343.261.

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of [5] 25 credits 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[6] (shall include the equivalent of one unit in written composition);

3. Three credits in science;

4. Three credits in social sciences (shall include 0.5 unit of US civics[7] credit in addition to at least 2.5 units of credit aligned to the Oregon State Board adopted standards for US and world history, geography, economics and [8]financial literacy);

5. [9]One-half credit of higher education and career path skills;

6. [10]One-half credit of personal financial education;

7. One credit in health education;

8. One credit in physical education;

9. Three credits in career and technical education, the arts or world languages[11] (units shall be earned in any one or a combination)

10. Six credits of elective classes.

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 above, a student must:

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[5] If the district has additional credit or graduation requirements beyond the state minimum of 24, the district is required to include those additional credits and graduation requirements in the following list.

[6] "Language arts" includes reading, writing and other communications in any language, including English.

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

[8] This requirement is replaced with a one-half credit of personal financial education requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year.

[9] Higher education and career path skills becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

[10] Personal finance education becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

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

1. [12]Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;

2. Develop an education plan and build an education profile;

3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)); and

4. 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 content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below and other criteria, if applicable, outlined in OAR 581-022-2010 (3):

1. The student has a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or

2. The student has a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students who, while in grade nine through completion of high school, complete 24 credits with at least 13 of those credits to 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. [13]One-half credit in personal financial education;

6. [14]One-half credit in higher education and career path skills;

7. One credit in health education;

8. One credit in physical education; and

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

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

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

9. 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. [15]Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;

2. Develop an education plan and build an education profile; and

3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)).

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

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in the achievement level, construct, or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard. The IEP or 504 team must inform the student's parent that the use of a modification on an assessment will result in an invalid assessment;

2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

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

A student's school team (which must include an adult student, parent/guardian of the student) shall decide if a student will work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school.

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.

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

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

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and

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

[16]**Essential Skills**

The district will not allow English Language Learner (ELL) students to demonstrate proficiency in Essential Skills in the student's language of origin for a high school diploma or a modified diploma.

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

Essential Skills Appeal

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

Extended Diploma

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

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

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than 6 credits in a self-contained special education classroom, and will include:

    a. Two 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

[16] OAR 581-022-2120(2) requires districts to have "policy whether to allow ELL students to demonstrate proficiency in all required Essential Skills in the students' language of origin." OAR 581-022-2120(4) waives this requirement through the 2027-28 school year. Therefore, these two sections, i.e., Essential Skills and Essential Skills Appeal, are not required to be in policy at this time. The district could elect to keep the language and the bracketed portion of this footnote.

g. One credit in the arts or a world language; and

2. Have a documented history of:

   a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
   b. A medical condition that creates a barrier to achievement; or
   c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

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

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and

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

Certificate of Attendance

A [17]certificate of attendance[18] will be awarded to students who:

1. Have maintained regular full-time attendance[19] for at least four years beginning in grade nine;

2. Do not satisfy requirements for a high school diploma, modified diploma or extended diploma; and

3. Have a documented history[20].

For students with a documented history[21], the district shall annually provide the parents or guardians of such students, beginning in grade five or after such a documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas and the requirements for the diplomas; and

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[17] The Board shall define criteria for a certificate of attendance. OAR 581-022-2200 (3). See the Oregon Department of Education's *Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992*.

[18] A student who began grade 9 before July 1, 2020, may be awarded an alternative certificate if the student satisfies the requirements for an alternative certificate which are in effect on the day before July 1, 2024.

[19] "Regular full-time attendance" means not being absent for more than 10 percent of school days that the student is enrolled in a school year. See OAR 581-020-0631 for definition of chronic absenteeism. Excused absences are considered absences for this purpose.

[20] "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

[21] "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

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

Other District Responsibilities

The district will ensure that all students have onsite access to the appropriate resources and courses to achieve high school diplomas, modified diplomas, and extended diplomas at each high school in the district. The district will provide age-appropriate and developmentally appropriate literacy instruction to all students until graduation.

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

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

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or a certificate of attendance in the later of 4 years after starting grade 9, or until the student reaches the age of 21 years if the student is entitled to a public education until the age of 21 under state or federal law.

A student may complete the requirements for a modified diploma, an extended diploma or a certificate of attendance in less than four years but not less than three years. To satisfy the requirements for a modified diploma, an extended diploma or a certificate of attendance in less than 4 years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent 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 a certificate of attendance shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or a certificate of attendance shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student. When added together, the district will provide a total number of hours of instruction and services to the student that equals at least the total number of instructional hours that is required to be provided to students who are attending a public high school. The district may not unilaterally decrease the total number of hours of instruction and services to which the student has access regardless of the age of the student.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student

who has an IEP completes high school, the district will give the student an individualized summary of performance.

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

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

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt-out of the Oregon statewide assessments in language arts and/or mathematics by completing the Oregon Department of Education's Opt-out Form[22] and submitting the form to the district.

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

The act of student-initiated test impropriety is prohibited. A student 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 329.045
ORS 329.451
ORS 329.479
ORS 332.107
ORS 332.114
ORS 336.585
ORS 336.590
ORS 339.115
ORS 339.505
ORS 343.295

OAR 581-021-0009
OAR 581-022-0102
OAR 581-022-2000
OAR 581-022-2005
OAR 581-022-2010
OAR 581-022-2015
OAR 581-022-2020
OAR 581-022-2025
OAR 581-022-2030
OAR 581-022-2115
OAR 581-022-2120
OAR 581-022-2505

[22] Oregon Department of Education page for: 30-day notice and opt-out form

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.
Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992, published by the OREGON DEPARTMENT OF EDUCATION.

m. IKFB - Graduation Exercises - 2nd reading

OSBA Model Sample Policy

Code: IKFB
Adopted:

Graduation Exercises

The Board believes that completion of the requirements for a diploma, a modified diploma, an extended diploma or a certificate of attendance from public schools is an achievement that improves the community as well as the individual. The Board wishes to recognize this achievement in a publicly celebrated graduation exercise.

Accordingly, appropriate graduation programs may be planned by the school administration on the date selected by the Board.

The school's valedictorian(s), salutatorian(s) or others, at the discretion of the principal or designee, may be permitted to speak as part of the district's planned graduation program. All speeches will be reviewed and approved in advance by the building principal or designee.

All students in good standing[1] who have successfully completed the requirements for a high school diploma or qualify to receive or receive a modified diploma, an extended diploma or a certificate of attendance, including students with disabilities receiving a document certifying successful completion of program requirements, shall have the option to participate in graduation exercises.

A student shall be allowed to wear a dress uniform issued to the student by a branch of the U.S. Armed Forces if the student:

1. Qualifies to receive a high school diploma, a modified diploma, an extended diploma or a certificate of attendance; and

2. Has completed basic training for, and is an active member of, a branch of the U.S. Armed Forces.

Graduating students will be allowed to wear [2]Native American items of cultural significance [3]or other items of cultural significance[4].

END OF POLICY

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[1] A student may be denied participation in graduation exercises for conduct that violates board policy, administrative regulation and/or code of conduct provisions.

[2] "Native American items of cultural significance" means items or objects that are traditionally associated with a Native American or that have religious or cultural significance to a Native American.

[3] ORS 332.112 requires that districts allow students to wear ""Native American items of cultural significance" to graduation and other school events. Districts can choose to allow students to wear items of significance to other cultures.

[4] The district may prohibit an item or object that: a) is likely to cause a substantial disruption of, or material interference with the graduation ceremony, or b) replaces a cap or gown customarily worn at a graduation ceremony.

Legal Reference(s):

ORS 329.451
ORS 332.107
ORS 332.112
ORS 339.505
ORS 343.295
ORS 659.850
OAR 581-021-0050
OAR 581-021-0055
OAR 581-021-0060
OAR 581-022-2000
OAR 581-022-2010
OAR 581-022-2015
OAR 581-022-2020
OAR 581-022-2505

31 OR. ATTY. GEN. OP. 428 (1964)
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 (2020).
Kay v. David Douglas Sch. Dist. No. 40,1987); cert. den., 484 U.S. 1032 (1988).
Doe v. Madison Sch. Dist. No. 321, 177 F.3d 789 (9th Cir. 1999).
Lee v. Weisman, 505 U.S. 577 (1992).
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).

n. JECA - Admission of Resident Students - 2nd reading

OSBA Model Sample Policy

Code: JECA
Adopted:

Admission of Resident Students**

Resident students may be admitted under the following conditions:

1. A school-age student who lives within the district attendance area between the ages of 5 and 19 shall be allowed to attend school without paying tuition.

2. A student who turns 19 years of age during the school year shall continue to be eligible for a free and appropriate public education for the remainder of the school year.

3. The Board may admit an otherwise eligible student who is not receiving special education and who has not yet attained 21 years of age prior to the beginning of the current school year if the student is shown to be in need of additional education in order to receive a diploma or a modified diploma. This student may attend school without paying tuition for the remainder of the school year.

4. The Board shall admit an otherwise eligible student who has not yet attained age 21 prior to the beginning of the current school year if the student is receiving special education services and:

   a. Has not yet received a regular high school diploma; or
   b. Has received a modified diploma, an extended diploma or a certificate of attendance.

5. Students whose parent or guardian voluntarily placed the child outside the child's home with a public or private agency and who is living in a licensed, certified or approved substitute care program, and whose residency is established pursuant to Oregon Revised Statute (ORS) 339.134.

6. Students who are military children[1] are considered resident of the district, if the district is the district of military residence[2] for the military child. Parents of military students must provide proof of residency within 10 days after the date of military transfer or pending transfer indicated on the official military order.

7. The district will deny regular school admission to a student who has become a resident student and who is under expulsion from another district for reasons other than a weapons policy violation.

8. The district shall deny, for at least one calendar year from the date of the expulsion, regular school admission to a student who has become a resident student and who is under expulsion from another district for a weapons policy violation.

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[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.

[2] "School district of military residence" means the school district in which 1) the family of a military child intends to reside as the result of a military transfer; or 2) if the school district in which the family intends to reside is unknown, the school district in which the military installation identified in the official military order is located.

9. The district will not provide alternative programs of instruction to a student who has become a resident student and who is under expulsion from another district for a weapons policy violation.

END OF POLICY

Legal Reference(s):

ORS 109.056
ORS 327.006
ORS 339.115
ORS 339.133
ORS 339.134
ORS 339.139
ORS 433.26

o. JFE AR - Individualized Plan for Pregnant and/or Parenting Students - 2nd reading

OSBA Model Sample Administrative Regulation

Code: JFE-AR
Revised/Reviewed:

Individualized Plan for Pregnant and/or Parenting Students

District _____ Date _____

School _____

Student Information

Student name: _____

Age: _____ Date of birth: _____

Pregnant? Yes □ No □ Due date: _____

Parenting? Yes □ No □ No. of children: _____ Ages: _____

Living situation: _____

Sources of financial support: _____

Education status: Grade completed ☐ 6 ☐ 7 ☐ 8 ☐ 9 ☐ 10 ☐ 11 ☐ 12
On track for graduation? ☐ Yes ☐ No Number of credits needed to be on track? _____

Date of enrollment in individualized plan: _____

Program Information

Check whether service is to be provided and paid for by family, school or agency. If agency, please indicate source. Briefly describe service to be provided.

Education		**Description**
Provided by:	Paid for by:	_____
☐ Family	☐ Family	_____
☐ School	☐ School	_____
☐ Agency	☐ Agency	_____

Transportation		**Description**
Provided by:	Paid for by:	_____
☐ Family	☐ Family	_____
☐ School	☐ School	_____
☐ Agency	☐ Agency	_____

Child Care **Description**

Provided by: Paid for by:
☐ Family ☐ Family
☐ School ☐ School
☐ Agency ☐ Agency

Life Skills Training **Description**

Provided by: Paid for by:
☐ Family ☐ Family
☐ School ☐ School
☐ Agency ☐ Agency

Parenting Education **Description**

Provided by: Paid for by:
☐ Family ☐ Family
☐ School ☐ School
☐ Agency ☐ Agency

Career Development **Description**

Provided by: Paid for by:
☐ Family ☐ Family
☐ School ☐ School
☐ Agency ☐ Agency

Health and Nutrition Services **Description**

Provided by: Paid for by:
☐ Family ☐ Family
☐ School ☐ School
☐ Agency ☐ Agency

Counseling **Description**

Provided by: Paid for by:
☐ Family ☐ Family
☐ School ☐ School
☐ Agency ☐ Agency

Other Social Services **Description**

Provided by: Paid for by:
☐ Family ☐ Family
☐ School ☐ School
☐ Agency ☐ Agency

I have been informed of the services available for pregnant and/or parenting students in the district and I have received information about the availability of resources provided by other agencies, including health and social services.

_____ _____
Signature of student Date

_____ _____
Signature of parent/guardian Date

_____ _____
Signature of school representative Date

Termination Data

Date of termination from program: _____

Reason (check one): ☐ Nonattendance ☐ Moved ☐ Completed diploma[1] ☐ Completed GED
☐ Returned to regular school program
☐ Other _____

Comments: _____

_____

_____

[1] A "diploma," as it pertains to Board policy JFE – Pregnant and/or Parenting Students, means a diploma, a modified diploma, or an extended diploma.

p. JHCD - Medications - 2nd reading

OSBA Model Sample Policy

Code: JHCD
Adopted:

Medications**/*

The district recognizes administering a medication to a student and/or permitting a student to administer a medication to themselves, may be necessary to allow the student to attend school. Therefore, the district allows medication, including injectable medications, to be administered to a student by designated personnel and the administration of medication by a student to themselves without assistance from designated personnel, subject to criteria established by the district and in accordance with Oregon law.

The district shall designate personnel authorized to administer medications to students. Medications, including injectable medications, may be administered by designated district personnel as part of a formal delegation by a registered nurse. Annual training shall be provided to designated personnel in accordance with law. The training will align with the ODE Medication Administration Training and include discussion of this policy, procedures and materials, including but not limited to, procedures outlined in administrative regulation JHCD-AR - Medications.

When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon, treatment for adrenal insufficiency, or another medication to a student as prescribed and/or as otherwise allowed by Oregon law.

A current first-aid/CPR/AED card is required for designated personnel.

The district reserves the right to reject a request for administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The district may revoke permission given to a student to self-administer medication if the student does not responsibly self-administer the medication or abuses the use of the medication, as determined by district personnel.

Medications will be handled, stored, monitored, disposed of and records maintained in accordance with law and established district procedures governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a backup medication is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on district premises who the person believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

[1]A non-injectable short-acting opioid antagonist may be administered to any student or other individual by district personnel (whether or not they have received training on administering medications) on district premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an opioid overdose.

A school administrator, teacher or other school employee, may administer a short-acting opioid antagonist to a student who experienced or is experiencing an opioid overdose without written permission and instructions of the student's parents or guardian.

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

The superintendent shall develop administrative regulations to meet the requirements of law and the implementation of this policy.

END OF POLICY

Legal Reference(s):

ORS 332.107
ORS 339.866 - 339.871
ORS 433.800 - 433.830
ORS 689.800
OAR 166-400-0010(17)
OAR 166-400-0060(29)
OAR 333-055-0000 - 0035
OAR 581-021-0037
OAR 581-022-2220
OAR 851-047-0000 - 0030

[1] The district is not required to provide or administer this medication. If the district is going to provide for, and administer this medication, this policy language is required. If the district does not intend to provide or administer this medication, there is no requirement to include this language in this policy.

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).
OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration: A Manual for School Personnel*.
House Bill 1552 (2024).

q. JHCD-AR - Medications - 2nd reading

OSBA Model Sample Administrative Regulation

Code: JHCD-AR
Adopted:

Medications**/*

Students may, subject to the provisions of this administrative regulation, have prescription or nonprescription medication administered by designated district personnel, or may be permitted to administer prescription or nonprescription medication to themselves.

1. Definitions[1]

   a. "Administer" means the direct application of a drug or device whether by injection, inhalation, ingestion, or any other means, to the body of a patient or research subject by: (1) a practitioner or the practitioner's authorized agent; or (2) the patient or research subject at the direction of the practitioner. (ORS 689.005)
   b. "Adrenal crisis" means a sudden, severe worsening of symptoms associated with adrenal insufficiency, such as severe pain in the lower back, abdomen or legs, vomiting, diarrhea, dehydration, low blood pressure or loss of consciousness. (ORS 433.800)
   c. "Adrenal insufficiency" means a hormonal disorder that occurs when the adrenal glands do not produce enough adrenal hormones. (ORS 433.800)
   d. "Asthma" means a chronic inflammatory disorder of the airways that requires ongoing medical intervention. (ORS 339.866)
   e. "Delegation" means a formal delegation of a nursing procedure by a registered nurse to district personnel in accordance with the Oregon Nurse Practice Act. (OAR Chapter 851)
   f. "Designated personnel" means the school personnel designated and trained to administer medication pursuant to district policy and procedure.
   g. "Medication" means medication that is not injected; premeasured doses of epinephrine that are injected; medication that is available for treating adrenal insufficiency; and Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug. "Medication" also means any prescription for bronchodilators or auto injectable epinephrine prescribed by a student's Oregon licensed health care professional for asthma or severe allergies. "Medication" does not include nonprescription sunscreen. (ORS 339.866; ORS 339.867)
   h. "Nonprescription medication" means nonprescription drugs as defined in ORS 689.005, which means drugs that may be sold without prescription and that are prepackaged for use by the consumer and labeled in accordance with the requirements of the statutes and regulations of this state and the federal government. (OAR 581-021-0037)
   i. "Notice of a diagnosis of adrenal insufficiency" means written notice to the district from the parent or guardian of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student's primary care provider that includes the student's diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat adrenal insufficiency crisis, and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered. (OAR 581-021-0037)

[1] There are several laws that apply to medications in schools. Some of these laws have unique definitions that may apply in specific situations. If the applicable law uses a definition that varies from the definition here, use the definition in the law.

j. "Opioid overdose" means a medical condition that causes depressed consciousness, depressed respiratory function or the impairment of vital bodily functions as a result of ingesting opioids. (ORS 689.800)

k. "Prescriber[2]" means a "practitioner" as defined in ORS 689.005, which means a person licensed and operating within the scope of such license to prescribe, dispense, conduct research with respect to or administer drugs in the course of professional practice or research: (a) in this state; or (b) in another state or territory of the U.S. if the person does not reside in Oregon and is registered under the federal Controlled Substances Act. (OAR 581-021-0037)

l. "Prescription medication" means a "prescription drug" as defined in ORS 689.005, which means a drug that is: required by federal law, prior to being dispensed or delivered, to be labeled with "Caution: Federal law prohibited dispensing without prescription" or "Caution: Federal law restricts this drug to use by or on the order of a licensed veterinarian"; or required by any applicable federal or state law or regulation to be dispensed on prescription only or is restricted to use by practitioners only.

m. "Severe allergy" means a life-threatening hypersensitivity to a specific substance such as food, pollen, or dust. (ORS 339.866)

n. "Short-acting opioid antagonist" means any short-acting drug approved by the U.S. Food and Drug Administration for the complete or partial reversal of an opioid overdose. (ORS 689.800)

2. Designated Staff/Training

a. Medications, including injectable medications, may be administered by trained personnel as part of a formal delegation by a registered nurse.

b. The principal, in consultation with the school nurse, will designate district personnel authorized to administer prescription or nonprescription medication to a student which takes into account when the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school-or district-sponsored activities, and may include when a student is in a before-school or after-school care program on school-owned property when required by law. The principal will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules, policy and this administrative regulation.

c. The district will provide staff who are designated personnel to administer prescription or nonprescription medication access to a school nurse.

d. The principal will ensure the annual training required by Oregon law is provided to designated district personnel. Training must be conducted by a qualified trainer, which is a person who is familiar with the delivery of health services in a school setting and who is either a registered nurse licensed by the Oregon State Board of Nursing or a prescriber. District personnel designated to administer epinephrine, glucagon, and medication to treat adrenal insufficiency shall be trained using related training developed by the Oregon Health Authority (OHA). The first training and every third training thereafter shall be provided in-person[3]. During

[2] A registered nurse who is employed by a district or local public health authority to provide nursing services at a district may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the district for not more than 90 days.

[3] An online training may qualify as "in-person" when these measures are met: content is provided via synchronous, interactive online sessions with a trainer and learners visible on screen; trainers must be licensed and work within their scope of practice; and include in-person, skills demonstration for training developed by the Oregon Health Authority for epinephrine, glucagon, and for medication to treat adrenal insufficiency.

subsequent years, designated district personnel may complete an online training so long as a trainer is available following the training to answer questions and provide clarification.

e. The training for district personnel will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, discussion of the following: safe storage, administration, handling and disposing of medications; accessibility of medication during an emergency; record keeping; whether response to medication should be monitored by designated personnel and the role of designated personnel in such monitoring; emergency medical response procedures following administration of the medication; confidentiality of health information; and assessment of gained knowledge. Training as recommended and/or approved by ODE will be used.

f. The district shall maintain documentation of district personnel's completion of training in accordance with OAR 166-400-0010.

3. Administering Premeasured Doses of Epinephrine to a Student or Other Individual

A premeasured dose of epinephrine may be administered by trained district personnel to any student or other individual on district premises who the person believes in good faith is experiencing a severe allergic response, regardless of whether the student or individual has a prescription for epinephrine.

4. Administering Short-Acting Opioid Antagonists

[4]A short-acting opioid antagonist may be administered by any district personnel[5] to any student or other individual, on school premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an overdose of an opioid drug.

The principal or district nurse shall immediately notify the parent or guardian of a minor student enrolled in a school within the district when a short-acting opioid antagonist is administered to the student while at school, on school property under the jurisdiction of the district or at any activity under the jurisdiction of the district.

The district shall provide to the parent or legal guardian of each minor student enrolled in a school in the district information regarding short-acting opioid antagonists. The information will include at least:

a. A description of short-acting opioid antagonists and their purpose;

b. A statement regarding, in an emergency situation, the risks of administering to an individual a short-acting opioid antagonist and the risks of not administering to an individual a short-acting opioid antagonist;

c. A statement identifying which schools in the district, if any, have short-acting opioid antagonists, and the necessary medical supplies to administer short-acting opioid antagonists, onsite and available for emergency situations; and

[4] If the district plans to provide for, and administer a short-acting opioid antagonist, this bracketed language is highly recommended. If the district does not intend to provide and/or administer this medication, there is no requirement to include this language.

[5] Including district personnel who have not received medication administration training.

d. A statement that a representative of the district may administer a short-acting opioid antagonist to a student in an emergency if the student appears to be unconscious and experiencing an opioid overdose.

5. Administering of Medication to a Student Experiencing Symptoms of Adrenal Crisis

A student experiencing symptoms of adrenal crisis while the student is in school, at a district-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and/or in transit to or from a school or a district-sponsored activity, may be treated by designated personnel and shall be subject to the following:

a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal of the school the student attends will designate one or more district personnel to receive training and be responsible for administering the medication to treat adrenal insufficiency to a student in the event the student exhibits symptoms the district personnel believe in good faith indicate the student is experiencing symptoms of adrenal crisis;
b. The designated personnel will successfully complete required training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis;
c. The student's parent or guardian must provide adequate supply of the student's prescribed medication to the district;
d. The district will develop an individualized health care plan for the student;
e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available district staff member will immediately call 911 and the student's parent or guardian.

6. Administering Medication to a Student

a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:

(1) A written request for designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:

(a) The written permission of the student's parent or guardian; and
(b) The written instruction from the prescriber for the administration of the medication to the student that includes:

(i) Name of the student;
(ii) Name of the medication;
(iii) Method of administration;
(iv) Dosage;
(v) Frequency of administration;
(vi) Other special instructions from the prescriber, if any; and
(vii) Signature of the prescriber.

The prescription medication is provided in the original prescription packaging by the student's parent or guardian. The prescription label prepared by a pharmacist at the direction of the prescriber, will be sufficient to meet this requirement if it contains the information listed in (i)-(vi) above.

(2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:

(a) The nonprescription medication is necessary for the student to remain in school;
(b) The nonprescription medication is:

(i) Provided in the original manufacturer's container by the student's parent or guardian; or
(ii) Is part of the district's stock medication program in compliance with the Oregon Board of Pharmacy rules including OAR 855-035-0005.

(c) The written instruction and permission from the student's parent or guardian for the administration of the nonprescription medication[6] includes:

(i) Name of the student;
(ii) Name of the medication;
(iii) Method of administration;
(iv) Dosage;
(v) Frequency of administration;
(vi) Other special instructions, if any; and
(vii) Signature of the student's parent or guardian.

If the written instruction is not consistent with the manufacturer's guidelines for the nonprescription medication, the written instruction must also include a written order allowing the inconsistent administration signed by a prescriber.

(d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:

(i) Name of the student;
(ii) Name of the medication;
(iii) Dosage;
(iv) Method of administration;
(v) Frequency of administration;
(vi) A statement that the medication must be administered while the student is in school;
(vii) Other special instructions, if any; and
(viii) Signature of the prescriber.

[6] For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 6.a.(2)(d).

b. The principal or designee will require an individualized health care plan or allergy plan be developed for every student with a need to manage asthma or a known life-threatening allergy. A plan will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic responses, and include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity;
c. A student being administered a medication may be monitored by designated personnel to monitor the student's response to the medication;
d. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
e. It is the student's parent or guardian's responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
f. It is the student's parent or guardian's responsibility to ensure that the school is informed in writing of any changes in medication instructions;
g. In the event a student refuses medication, the parent or guardian will be notified immediately. No attempt will be made to administer medication to a student who refuses a medication;
h. Any error in administration of a medication will be reported to the parent or guardian immediately and documented on a medication administration record. Errors include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;
i. Medication shall not be administered until the necessary permission form and written instructions have been submitted and received as required by the district.

7. Administration of Medication by a Student to Themself

a. A student, including a student in grade K through 12 with asthma or severe allergies, may be permitted to administer prescription or nonprescription medication to themself without assistance from designated personnel and is subject to the following:

(1) A student must demonstrate the ability, developmentally and behaviorally, to self-administer prescription medication and must have:

(a) The written permission from a parent or guardian and other documentation requested by the district must be submitted for self-medication of all prescription medications;
(b) If the student has asthma or a severe allergy, a medication that is prescribed by a prescriber and a written treatment plan developed by a prescriber or other Oregon licensed health care professional for managing of the student's asthma, diabetes and/or severe allergy, and directs use by the student while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity. The prescriber will include acknowledgment that the student has been instructed in the correct and responsible use of the prescribed medication;
(c) The permission to self-administer the medication from a building administrator and a prescriber or registered nurse practicing in a district setting.

(2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication[7] and must have:

(a) The written permission of the student's parent or guardian;
(b) The student's name affixed to the manufacturer's original container; and
(c) The permission to self-administer medication from a building administrator.

(3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:

(a) The written permission of the student's parent or guardian; and
(b) A written order from the student's prescriber that includes:

(i) Name of the student;
(ii) Name of the medication;
(iii) Dosage;
(iv) Method of administration;
(v) Frequency of administration;
(vi) A statement that the medication must be administered while the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school or district-sponsored activities;
(vii) Other special instructions, if any; and
(viii) Signature of the prescriber.

b. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
c. A student may have in their possession only the amount of medication needed for that school day, except for manufacturer's packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, auto injectable epinephrine or bronchodilators/inhalers;
d. The sharing and/or borrowing by a student of any medication with another student is strictly prohibited[[8]];
e. The district personnel will request backup medication, when the medication is to treat a student's asthma or severe allergy emergency, from the student's parent or guardian. Backup medication, if provided by a student's parent or guardian, will be kept at the student's school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
f. A student shall not administer medication to themself until the necessary permission form and written instructions have been submitted as required by the district;
g. The permission for a student to administer medication to themself may be revoked if the student does not responsibly self-administer the medication or abuses the use of the medication as determined by district personnel;
h. A student may be subject to discipline, up to and including expulsion, as appropriate for violations of these procedures;

[7] For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 7.a.(3).

[8] [Except for short-acting opioid antagonists.]

i. A student permitted to administer medication to themself may be monitored by designated personnel to monitor the student's response to the medication;
j. The district allows the application of and use by students of nonprescription sunscreen, including sunscreen that contains para-aminobenzoic acid, without any required documentation from a licensed health care professional per ORS 339.874.

8. Handling, Monitoring and Safe Storage of Medication Supplies for Administration of Medication

a. Any medication must be delivered to the school in its original manufacturer's or current prescription container, accompanied by the permission form and written instructions, as required above.
b. Prescription medication must always be the most current prescription and kept in the original, labeled container.
c. Nonprescription medication must be kept in original manufacturer's bottle or box.
d. Never administer medication sent to school in unlabeled containers.
e. Never repackage medication into a plastic bag or other container for any reason.
f. Medication in any form categorized as a sedative, stimulant, anti-convulsive, narcotic analgesic or psychotropic medication will be counted or measured by designated personnel or parent or guardian in the presence of another district employee upon receipt and initialed by the two individuals who counted or witnessed the procedure, documented in the student's medication administration record (MAR) and routinely monitored during storage and administration. Any discrepancies will be reported to the district] nurse or principal immediately and documented in the student's MAR. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.
g. Designated personnel will follow the written instructions of the prescriber and the student's parent or guardian, and training guidelines as may be recommended by ODE for administering all forms of prescription and/or nonprescription medications.
h. Medication will be secured as follows:

(1) Nonrefrigerated medications will be stored in a locked cabinet, drawer or box in a secure area;
(2) Medications requiring refrigeration will be stored in a locked box in a refrigerator or in a separate refrigerator used solely for the storage of medication in a secure area;
(3) Access to medication storage keys will be limited to the principal and designated personnel.

i. Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.
j. When medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian immediately.

9. Emergency Response

a. Designated personnel will immediately call 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects and allergic reactions, including the administration of epinephrine. The parent or guardian, district nurse, and principal will be notified immediately.
b. Adverse reactions which result from district-administered medication or from student self-medication will be reported to the parent or guardian immediately.

c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.
d. Any available staff will immediately call 911 when a short-acting opioid antagonist is administered to any student or other individual on district premises.

10. Disposal of Medications

a. Medication not picked up by the student's parent or guardian, at the end of the school year or within five school days of the end of the medication period, whichever is earlier, will be disposed of by designated personnel in the presence of another school employee. The medication may be disposed through a designated drug take-back collection program or in a nonrecoverable fashion as follows:

(1) Medication will be removed from its original container and personal information will be destroyed;
(2) Mix with an undesirable substance, e.g., coffee grounds, used cat litter;
(3) Place in a plastic bag or other sealable container, e.g., such as an empty plastic container; and
(4) Place the sealed container with the mixture in the trash as close to garbage pickup time as possible, to prevent theft and misuse.

b. Prescriptions will never be flushed down the toilet or drain or burnt with other waste.
c. Sharps and glass will be disposed of in accordance with state guidelines.
d. All medication will be disposed of by designated personnel following DEQ guidelines and documented on the student's MAR as described below.

11. Transcribing, Recording and Record Keeping

a. A medication administration record (MAR) will be maintained for each student administered medication by the district. The MAR will be in paper[9] or electronic form and will include, but not be limited to:

(1) The full name of the student, date of birth, name of medication, dosage, method of administration, date and time of administration, frequency of administration and the name of the person administering the medication;
(2) Student refusals of medication;
(3) Errors in administration of medication;
(4) Incidents of emergency and minor adverse reaction by a student to medication;
(5) Discrepancies in medication supply;
(6) Disposal of medication including date, quantity, manner in which the medication was destroyed and the signature of the staff involved.

b. A MAR for medication administered as part of an IEP goal should be maintained in the IEP record at the end of each school year.

[9] If a paper record is kept, the record will be documented in blue or black ink, and never in pencil or with use of white-out.

c. All records relating to administration of medications, including permissions and written instructions, will be maintained. Records will be retained in accordance with applicable provisions of OAR 166-400-0010(17) and OAR 166-400-0060(29).
d. All records relating to the training of designated district personnel will be maintained by the district in accordance with applicable provisions of OAR 166-400-0010.
e. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student and their parent or guardian. Information may be shared with school personnel with a legitimate educational interest in the student or others authorized by the parent or guardian in writing or others as allowed under state and federal law.

Non-liability Provisions for Administration of Prescription and Nonprescription Medications and Short-Acting Opioid Antagonists

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of nonprescription medication, if the school administrator, teacher or other school employee in good faith administers nonprescription medication to a student pursuant to written permission and instructions of the student's parents or guardian.

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of prescription medication, if the school administrator, teacher or other school employee in compliance with the instructions of a physician, physician assistant, nurse practitioner, naturopathic physician or clinical nurse specialist, in good faith administers prescription medication to a student pursuant to written permission and instructions of the student's parents or guardian.

A person may not maintain an action for injury, death or loss that results from acts or omissions of a school administrator, teacher or other school employee during the administration of a short-acting opioid antagonist unless it is alleged and proved by the complaining party that the school administrator, teacher or other school employee was grossly negligent in administering the short-acting opioid antagonist unless other conditions exist and which are outlined in Oregon law in ORS 339.870.

The civil and criminal immunities provided for above do not apply to an act or omission accounting to gross negligence or willful and wanton misconduct.

Non-Liability Provisions for Self-Administration and Auto injectable Epinephrine

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of medication, as described in ORS 339.866, if the school administrator, school nurse, teacher or other school employee, in compliance with the instructions of the student's Oregon licensed health care professional, in good faith assists the student's self-administration of the medication, if the medication is available to the student pursuant to written permission and instructions of the student's parent, guardian or Oregon licensed health care professional.

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the use of medication if the school administrator, school nurse, teacher or other school employee in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-

administer the medication regardless of whether the student or individual has a prescription for epinephrine.

The district and the members of a district Board are not liable in a criminal action or for civil damages as a result of the use of medication if any person in good faith administers auto injectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine; and the person administered the auto injectable epinephrine on school premises, including at a school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district.

The civil and criminal immunities described above (which are identified in ORS 339.871) do not apply to an act or omission to gross negligence or willful and wanton misconduct.

r. Delete - JHCD/JHCDA - Medications

OSBA Model Sample Policy

Code: JHCD/JHCDA
Adopted:

Medications**/*

(This policy is recommended for deletion.)

The district recognizes that administering a medication to a student and/or permitting a student to administer a medication to them self, may be necessary when the failure to take such medication during school hours would prevent the student from attending school, and recognizes a need to ensure the health and well-being of a student who requires regular doses or injections of a medication as a result of experiencing a life-threatening allergic reaction or adrenal crisis[1], or a need to manage hypoglycemia, asthma or diabetes. Accordingly, the district may administer or a student may be permitted to administer to them self prescription (injectable and noninjectable) and/or nonprescription (noninjectable) medication at school.

The district shall designate personnel authorized to administer medications to students. Annual training shall be provided to designated personnel as required by law in accordance with guidelines approved by the Oregon Department of Education (ODE). When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon or another medication to a student as prescribed and/or allowed by Oregon law.

[Current first-aid and CPR cards are strongly encouraged for designated personnel.] [A current first-aid and CPR card is required for designated personnel.]

The district reserves the right to reject a request for administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The superintendent and/or designee will require that an individualized health care plan and allergy plan is developed for every student with a known life-threatening allergy or a need to manage asthma, and an individualized health care plan for every student for whom the district has been given proper notice of a diagnosis of adrenal insufficiency. Such a plan will include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity.

A student may be allowed to self-administer a medication for asthma, diabetes, hypoglycemia or severe allergies as prescribed by an Oregon licensed health care professional, upon written and signed request of the parent or guardian and subject to age-appropriate guidelines. This self-administration provision also requires a written and signed confirmation the student has been instructed by the Oregon licensed health care professional on the proper use of and responsibilities for the prescribed medication. A request to the

[1] Under proper notice given to the district by a student or student's parent or guardian.

district to administer or allow a student to self-administer prescription medication shall include a signed prescription and treatment plan from a prescriber[2].

A request to the district to administer or allow a student to self-administer nonprescription medication that is not approved by the Federal Drug Administration (FDA) shall include a written order from the student's prescriber that meets the requirements of law.

A written request and permission form signed by a student's parent or guardian, unless the student is allowed to access medical care without parental consent under state law[3], is required and will be kept on file.

If the student is deemed to have violated Board policy or medical protocol by the district, the district may revoke the permission given to a student to self-administer medication.

Prescription and nonprescription medication will be handled, stored, monitored, disposed of and records maintained in accordance with established district administrative regulations governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a backup prescribed autoinjectable epinephrine is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

[[4]Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an overdose of an opioid drug.]

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

A school administrator, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration, in good faith and pursuant to state law, of prescription and/or nonprescription medication.

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[2] A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

[3] Subject to ORS 109.610, 109.640 and 109.675.

[[4] The district is not required to provide or administer this medication. If the district plans on providing and administering this medication this policy language and other associated bracketed policy language is required. If the district does not plan to provide or administer this medication, do not include this language or other associated bracketed language in this policy.]

DELETE

A school administrator, school nurse, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of medication, as described in Oregon Revised Statute (ORS) 339.866, if that person in good faith and pursuant to state law, assisted the student in self-administration of the medication.

A school administrator, school nurse, teacher or other district employee designated by the school administration is not liable in a criminal action or for civil damages as a result of the use of medication if that person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine[, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who that person believes in good faith is experiencing an overdose of an opioid drug].

The district and the members of the Board are not liable in a criminal action or for civil damages as a result of the use of medication if any person in good faith, on school premises, including at a school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district, administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine[, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who the person believes in good faith is experiencing an overdose of an opioid drug].

The superintendent shall develop administrative regulations as needed to meet the requirements of law and the implementation of this policy.

END OF POLICY

Legal Reference(s):

ORS 109.610
ORS 109.640
ORS 109.675
ORS 332.107
ORS 339.866 - 339.871
ORS 433.800 - 433.830
ORS 475.005 - 475.285

OAR 166-400-0010(17)
OAR 166-400-0060(29)
OAR 333-055-0000 -055-0115
OAR 581-021-0037
OAR 581-022-2220
OAR 851-047-0030
OAR 851-047-0040

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).
OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration: A Manual for School Personnel*.

s. Delete - JHCD/JHCDA-AR - Medications - 2nd reading

OSBA Model Sample Policy

Code: JHCD/JHCDA-AR
Adopted:

Medications**/*

(This AR is recommended for deletion.)

Students may, subject to the provisions of this administrative regulation, have prescription or nonprescription medication administered by designated personnel, or may be permitted to administer prescription or nonprescription medication to themself.

1. Definitions

   a. "Medication" means any drug, chemical compound, suspension or preparation in suitable form for use as a curative or remedial substance taken internally or externally but not injected except for premeasured doses of epinephrine, medication to treat adrenal insufficiency and glucagon to treat severe hypoglycemia. Medication includes any prescription for bronchodilators or autoinjectable epinephrine prescribed by a student's Oregon licensed health care professional for asthma or severe allergies. [[1]Medication also includes naloxone or any similar medication that is in any form available for the safe administration and that is designed to rapidly reverse an overdose of an opioid drug.]
   b. "Prescription medication" means any medication that under federal or state law requires a prescription by a prescriber.
   c. "Nonprescription medication" means medication that under federal law does not require a prescription from a prescriber.
   d. "Adrenal crisis" means adrenal crisis as defined in Oregon Revised Statute (ORS) 433.800.
   e. "Adrenal insufficiency" means adrenal insufficiency as defined in ORS 433.800.
   f. "Notice of a diagnosis of adrenal insufficiency" means written notice to the district from a student or the parent or guardian of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student's primary care provider that includes the student's diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat adrenal insufficiency crisis and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered.
   g. "Prescriber[2]" means a doctor of medicine or osteopathy, a physician assistant licensed to practice by the Board of Medical Examiners for the state of Oregon, an Oregon-licensed, advance practice registered nurse with prescriptive authority, a dentist licensed by the Board of Dentistry for the state of Oregon, an optometrist licensed by the Board of Optometry for the state of Oregon, a naturopathic physician licensed by the Board of Naturopathy for the state of Oregon or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.

[[1] If the district plans to provide and/or administer naloxone in the district this language and other associated bracketed language is required. If the district does not plan to provide and/or administer naloxone in the district do not include this language or other associated bracketed language.]

[2] A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

h. "Qualified trainer" means a person who is familiar with the delivery of health services in a school setting and who is a registered nurse licensed by the Oregon State Board of Nursing, a doctor of medicine or osteopathy or a physician assistant licensed by the Board of Medical Examiners for the state of Oregon or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.

i. "Severe allergy" means a life-threatening hypersensitivity to a specific substance such as food, pollen, dust or insect sting.

j. "Asthma" means a chronic inflammatory disorder of the airways that requires ongoing medical intervention.

k. "Designated personnel" means the school personnel designated to administer medication pursuant to district policy and procedure.

2. Designated Staff/Training

a. The principal will designate personnel authorized to administer prescription or nonprescription medication to a student while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity, as required by Oregon law. The principal will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules and this administrative regulation.

b. The principal will ensure the training required by Oregon law is provided to designated personnel. Training must be conducted by a qualified trainer. Training will be provided annually to designated personnel authorized to administer medication to students. The first year and every third year of training requires in-person instruction; during the intervening years, designated personnel may complete an online training that has been approved by the Oregon Department of Education (ODE) so long as a trainer is available within a reasonable amount of time following the training to answer questions and provide clarification.

c. Training will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, the following: safe storage, handling, monitoring medication supplies, disposing of medications, record keeping and reporting of medication administration and errors in administration, emergency medical response for life-threatening side effects, allergic reactions or adrenal insufficiency and student confidentiality. Materials as recommended and/or approved by the ODE will be used.

d. A copy of the district's policy and administrative regulation will be provided to all staff authorized to administer medication to students and others, as appropriate.

e. [A statement that the designated personnel has received the required training will be signed by the staff member and filed in the district office.]

3. Administering Premeasured Doses of Epinephrine to a Student or Other Individual

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

DELETE

4. [[3]Administering Naloxone or Other Similar Medication to a Student or Other Individual

Naloxone or any other similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an opioid overdose.]

5. Administering of Medication to a Student Experiencing Symptoms of Adrenal Crisis

A student experiencing symptoms of adrenal crisis while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from a school or a school-sponsored activity, may be treated by designated personnel and shall be subject to the following:

a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal will designate one or more school personnel to be responsible for administering the medication to treat adrenal insufficiency;
b. The designated personnel will successfully complete training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis in accordance with the rules adopted by the Oregon Health Authority;
c. The student or the student's parent or guardian must provide adequate supply of the student's prescribed medication to the district;
d. The district will require the development of an individualized health care plan for the student that includes protocols for preventing exposures to allergens, and establishes if or when a student may self-carry prescription medication when the student has not been approved to self-administer medication;
e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available staff member will immediately call 911 and the student's parent or guardian.

6. Administering Medication to a Student

a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:

(1) A written request for designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:

(a) The written permission of the student's parent or guardian or the student if the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
(b) The written instruction from the prescriber for the administration of the medication to the student that includes:

[[3] Ibid. p. 1.]

(i) Name of the student;
(ii) Name of the medication;
(iii) Method of administration;
(iv) Dosage;
(v) Frequency of administration;
(vi) Other special instructions from the prescriber, if any; and
(vii) Signature of the prescriber.

The prescription label prepared by a pharmacist at the direction of the prescriber, will be considered to meet this requirement if it contains the information listed in (i)-(vi) above.

(2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:

(a) The nonprescription medication is necessary for the student to remain in school;
(b) The nonprescription medication is provided in the original manufacturer's container by the parent or guardian of the student;
(c) The written instruction from the student's parent or guardian for the administration of the nonprescription medication includes:

(i) Name of the student;
(ii) Name of the medication;
(iii) Method of administration;
(iv) Dosage;
(v) Frequency of administration;
(vi) Other special instructions, if any; and
(vii) Signature of the student's parent or guardian.

If the written instruction is not consistent with the manufacturer's guidelines for the nonprescription medication, the written instruction must also include a written order allowing the inconsistent administration signed by a prescriber.

(d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:

(i) Name of the student;
(ii) Name of the medication;
(iii) Dosage;
(iv) Method of administration;
(v) Frequency of administration;
(vi) A statement that the medication must be administered while the student is in school;
(vii) Other special instructions, if any; and
(viii) Signature of the prescriber.

DELETE

b. An individualized health care and allergy plan will be developed for a student with a known life-threatening allergy and will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic reactions while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity, and will include a determination on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;

c. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;

d. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that the school is informed in writing of any changes in medication instructions;

e. In the event a student refuses medication, the parent or guardian will be notified immediately, except where a student is allowed to seek medical care without parental consent. No attempt will be made to administer medication to a student who refuses a medication;

f. Any error in administration of a medication will be reported to the parent or guardian immediately, except where a student is allowed to seek medical care without parental consent[, and documentation will be made on the district's Accident/Incident Report form]. Errors include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;

g. Medication shall not be administered until the necessary permission form and written instructions have been submitted as required by the district.

7. Administration of Medication by a Student to Themself

a. A student, including a student in grade K through 12 with asthma or severe allergies, may be permitted to administer medication to themself without assistance from designated personnel and is subject to the following:

(1) A student must demonstrate the ability, developmentally and behaviorally, to self-administer prescription medication and must have:

(a) A permission form from a parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675, and other documentation requested by the district must be submitted for self-medication of all prescription medications;

(b) If the student has asthma, diabetes and/or a severe allergy, a medication that is prescribed by a prescriber and a written treatment plan developed by a prescriber or other Oregon licensed health care professional for managing of the student's asthma, diabetes and/or severe allergy, and directs use by the student while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity. The prescriber will include acknowledgment that the student has been instructed in the correct and responsible use of the prescribed medication;

(c) The permission to self-administer the medication from a building administrator and a prescriber or registered nurse practicing in a school setting.

(2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication and must have:

(a) The written permission of the student's parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675;
(b) The student's name affixed to the manufacturer's original container; and
(c) The permission to self-administer medication from a building administrator.

(3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:

(a) The written permission of the student's parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
(b) A written order from the student's prescriber that includes:

(i) Name of the student;
(ii) Name of the medication;
(iii) Dosage;
(iv) Method of administration;
(v) Frequency of administration;
(vi) A statement that the medication must be administered while the student is in school;
(vii) Other special instructions, if any; and
(viii) Signature of the prescriber.

b. The student may have in their possession only the amount of medication needed for that school day, except for manufacturer's packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
c. Sharing and/or borrowing of any medication with another student is strictly prohibited;
d. For a student who has been prescribed bronchodilators or epinephrine, the designated personnel will request that the parent or guardian provide backup medication for emergency use by that student. Backup medication, if provided, will be kept at the student's school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
e. Upon written request from a parent or guardian, and with a prescriber's written statement that the lack of immediate access to a backup autoinjectable epinephrine may be life threatening to a student, and the location the school stores backup medication is not located in the student's classroom, a process shall be established to allow the backup autoinjectable epinephrine to be kept in a reasonably secure location in the student's classroom;
f. A student shall not administer medication to themself until the necessary permission form and written instructions have been submitted as required by the district;
g. Permission for a student to administer medication to themself may be revoked if the student violates the Board policy and/or this administrative regulation;
h. A student may be subject to discipline, up to and including expulsion, as appropriate;
i. A student permitted to administer medication to themself may be monitored by designated personnel to monitor the student's response to the medication.

8. Handling, Monitoring and Safe Storage of Medication Supplies for Administering Medication to Students

   a. Medication administered by designated personnel to a student or self-administered by a student, must be delivered to the school in its original container, accompanied by the permission form and written instructions, as required above.
   b. Medication in capsule or tablet form and categorized as a sedative, stimulant, anticonvulsant, narcotic analgesic or psychotropic medication will be counted by designated personnel in the presence of another district employee upon receipt, documented in the student's medication log and routinely monitored during storage and administration. Discrepancies will be reported to the principal immediately and documented in the student's medication log. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.
   c. Designated personnel will follow the written instructions of the prescriber and the student or the student's parent or guardian, and training guidelines as may be recommended by the ODE for administering all forms of prescription and/or nonprescription medications.
   d. Medication will be secured as follows:

      (1) Nonrefrigerated medications will be stored in a locked cabinet, drawer or box [used solely for the storage of medication];
      (2) Medications requiring refrigeration will be stored in a [locked box in a refrigerator] [separate refrigerator used solely for the storage of medication];
      (3) Access to medication storage keys will be limited to the principal and designated personnel.

   e. Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.
   f. In the event medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian or the student (in situations involving ORS 109.610, 109.640 and 109.675) immediately.

9. Emergency Response

   a. Designated personnel will notify 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects that result from district-administered medication or from student self-medication or allergic reactions. The parent or guardian[, school nurse] and principal will be notified immediately.
   b. Minor adverse reactions that result from district-administered medication or from student self-medication will be reported to the parent or guardian immediately, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675.
   c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.

DELETE

10. Disposal of Medications

a. Medication not picked up by the student's parent or guardian, or the student when allowed pursuant to ORS 109.610, 109.640 and 109.675, at the end of the school year or within [five] school days of the end of the medication period, whichever is earlier, will be disposed of by designated personnel in a nonrecoverable fashion as follows:

(1) Medication will be removed from its original container and personal information will be destroyed;
(2) Solid medications will be crushed, mixed or dissolved in water, liquid medications will be mixed or dissolved in water; and
(3) Mixed with an undesirable substance, e.g., coffee grounds, kitty litter, flour; and
(4) Placed in impermeable non-descriptive containers, e.g., empty cans or sealable bags, and placed in the trash.

Prescriptions will be flushed down the toilet **only** if the accompanying patient information specifically instructs it is safe to do so.

Other medication will be disposed of in accordance with established training procedures including sharps and glass.

b. All medication will be disposed of by designated personnel in the presence of another school employee and documented as described in Section 10, below.

11. Transcribing, Recording and Record Keeping

a. A medication log will be maintained for each student administered medication by the district. The medication log will include, but not be limited to:

(1) The name of the student, name of medication, dosage, method of administration, date and time of administration, frequency of administration and the name of the person administering the medication;
(2) Student refusals of medication;
(3) Errors in administration of medication;
(4) Incidents of emergency and minor adverse reaction by a student to medication;
(5) Discrepancies in medication supply;
(6) Disposal of medication including date, quantity, manner in which the medication was destroyed and the signature of the staff involved.

b. All records relating to administration of medications, including permissions and written instructions, will be maintained in a separate medical file apart from the student's education record file unless otherwise related to the student's educational placement and/or individualized education program. Records will be retained in accordance with applicable provisions of OAR 166-400-0010(17) and OAR 166-400-0060(29).

c. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student and their parent or guardian. Information may be shared with other staff with a legitimate educational interest in the student or others as may be authorized by the parent or guardian in writing or others as allowed under state and federal law.

9. **Board Comments**
10. **Future Agenda Items**
11. **Key Dates**
12. **Move to Executive Session**
    - **To review and evaluate the employment-related performance of the chief executive officer of any public body, employee or staff member who does not request an open hearing. (ORS 192.660(2)(i))**
13. **Return to Regular Session**
14. **Adjournment**