



LINCOLN COUNTY SCHOOL DISTRICT

Dr. Majalise Tolan
Superintendent

District Office | Teaching & Learning Center
1212 NE Fogarty Street, Newport, OR 97365
PO Box 1110, Newport, OR 97365
T 541-265-9211 | F 541-265-3059
www.lincoln.k12.or.us

LINCOLN COUNTY SCHOOL DISTRICT
Board of Directors – Lincoln County School District Business Meeting of the
Board
Tuesday, January 13, 2026 - 6:30 PM
Yaquina View Elementary
351 SE Harney St
Newport, OR 97365

Agenda

1. Call to Order & Reading of Land Acknowledgment BG-2/4



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Lincoln County School District Equity Team

Land Acknowledgement Statement

We ask that you take a moment to stop what you are doing, to listen to these words as we recognize the land that we currently inhabit. No matter where each of us is physically located in Lincoln County, we must understand that we are on traditional homelands and unceded territories of indigenous peoples. Where we live in Lincoln County, these are the ancestral homelands for the Confederated Tribes of Siletz Indians.

Lincoln County School District acknowledges the Confederated Tribes of Siletz Indians that consists of over 30 bands originating from Northern California to Southern Washington. The Confederated Tribes of Siletz Indians currently occupy and manage a mere fraction of their original 1855 1.1 million-acre Siletz coastal reservation that covered land in what is now Tillamook, Lincoln, Benton, Marion, and Coos Counties. We must remember the people of the Confederated Tribes of Siletz Indians are and will forever be the first stewards of this land, water, and fish.

We acknowledge and recognize the continued sovereignty of the Confederated Tribes of Siletz Indians and honor their ancestral homelands. We are committed to bringing awareness to their history and the existence of the Confederated Tribes of Siletz Indians since time immemorial.

2. Roll Call- Establishment of a quorum
3. Introductions
4. Communications BG-4
 - a. Written

[TLCO Office] Fwd: Pre-Enforcement Notice

1 message

Cynt George <goinggreenwest@gmail.com>

Wed, Dec 31, 2025 at 5:22 AM

To: Kenneth Lipp <klipp@co.lincoln.or.us>, boc <BOC@co.lincoln.or.us>, Rep Gomberg <Rep.DavidGomberg@oregonlegislature.gov>, tlc.office@lincoln.k12.or.us

This is to inform you once again that your placement of the Low income housing project in Toledo Oregon is poor placement subjected children to potentially over 600 deadly chemicals under extreme study by Oregon for its potential health risks. We already see the high cancer rates and more young ones diagnosed and they were in those classrooms under those deadly stacks. It has also been discovered GP released deadly discharges at night while the town slept so less workers were effected.

If you live here in the discharge flow , you know they still practice the same night load. These discharges can just sit on the town and particularly our childrens schools. It is time to demand real time monitoring and even checking level in the people to the heavy metals and toxin exposure since 1958.

This is a special call out to Lincoln County School Board to demand testing of those schools exposure.

----- Forwarded message -----

From: Cynt George <goinggreenwest@gmail.com>

Date: Tue, Dec 30, 2025 at 2:06 PM

Subject: Fwd: Pre-Enforcement Notice

To: <nwcoastalhousing@gmail.com>

Your housing site is not healthy nor safe under a Georgia Pacific discharge pipe emitting over 600 poisons and failing to follow the law while we sleep.

Consider this a legal notice of standing if you choose to violate common decency for fraud and greed.

----- Forwarded message -----

From: EISELE Michael * DEQ <Michael.EISELE@deq.oregon.gov>

Date: Tue, Dec 30, 2025 at 1:06 PM

Subject: Pre-Enforcement Notice

To: Cynt George <goinggreenwest@gmail.com>

Hi Cynthia,

It was good to talk to you today. Attached is the pre-enforcement notice that I recently sent GP. Also here is a link to enforcement actions [State of Oregon: Department of Environmental Quality](#). It is a bit clunky so I copied and pasted what you would want to see below. Note that the first item below is for the mill in Clatskanie not the mill in Toledo.

Enforcement Number	Program	Region	Source Name	Source Location	Enforcement Type	Violations	Issued	Penalty Amount
2021-125	AQ Permitting	NWR	Georgia-Pacific Consumer Operations LLC	CLATSKANIE	Notice of Civil Penalty Assessment and Order		3/3/2022	\$10,907
2020-010	AQ Permitting	WR	Georgia Pacific Toledo LLC	TOLEDO	Notice of Civil Penalty Assessment and Order	HAP - Federal Regs adopted by reference, Criteria 5 - Violation of work practice standard, testing requirements, monitoring requirements, recordkeeping or reporting requirements; Criteria 5 - Violation of work practice standard, testing requirements, monitoring requirements, recordkeeping or reporting requirements; Criteria 5 - Violation of work practice standard, testing requirements, monitoring requirements, recordkeeping or reporting requirements; Criteria 4 - NESHAP, violation of emission limit, emission standard, surrogate parameter, for at least seven days; Criteria 4 - NESHAP, violation of emission limit, emission standard, surrogate parameter, for at least seven days; Criteria 2 - NSR/PSD/SIP, violation of emission limit, emission standard, or surrogate parameter, for at least seven days; Criteria 2 - NSR/PSD/SIP, violation of emission limit, emission standard, or surrogate parameter, for at least seven days; 2 - Violation of Work Practice Standard; 1- Violation of emission limit, emission standard, surrogate parameter; Major sources under CAA [OAR 340-218-0020 TV permit required]; Major sources under CAA [OAR 340-218-0020 TV permit required]; TRS, SO2, opacity, NSPS [OAR 340-234-0200 Wood - Kraft pulp mills]; TRS, SO2, opacity, NSPS [OAR 340-234-0200 Wood - Kraft pulp mills]; Reports criteria [OAR 340-212-0270 TV monitoring reports]; Design criteria [OAR 340-212-0210 TV monitoring design]; Design criteria [OAR 340-212-0210 TV monitoring design]; Design criteria [OAR 340-212-0210 TV monitoring design]; Design criteria [OAR 340-212-0210 TV monitoring design]; Design criteria [OAR 340-212-0210 TV monitoring design]; Design criteria [OAR 340-212-0210 TV monitoring design]; Design criteria [OAR 340-212-0210 TV monitoring design]	9/21/2020	\$63,600
2021-166	AQ Permitting	WR	Georgia Pacific Toledo LLC	TOLEDO	Notice of Civil Penalty Assessment and Order	Observable deposition of PM >250 microns on a neighbor's property [OAR 340-208-0450 Deposition], TRS, SO2, opacity, NSPS [OAR 340-234-0200 Wood - Kraft pulp mills]; Criteria 4 - NESHAP, violation of emission limit, emission standard, surrogate parameter, for at least seven days	8/9/2022	\$62,304
2024-074	AQ Permitting	WR	Georgia-Pacific Toledo LLC	TOLEDO	Notice of Civil Penalty Assessment and Order	4 - NESHAP, violation of emission limit, emiss; HAP - Federal Regs adopted by reference; HAP - Federal Regs adopted by reference; HAP - Federal Regs adopted by reference; 3 - NSPS, violation of emission limit, emissio; TV monitoring reports; TV record keeping; 6- Failure to report as required by permit or regulation; HAP - Federal Regs adopted by reference; Wood - Kraft pulp millsAQPermitting - Failing to install control equipment, meet emission limits, operating limits, work practice requirements, or performance standards as required by New Source Performance Standards under OAR 340 division 238 or National Emission Standards for Hazardous Air Pollutant Standards under OAR 340 division 244; AQPermitting - Failing to install control equipment, meet emission limits, operating limits, work practice requirements, or performance standards as required by New Source Performance Standards under OAR 340 division 238 or National Emission Standards for Hazardous Air Pollutant Standards under OAR 340 division 244; Violating the terms or conditions of a permit or license, unless otherwise classified; Failing to perform testing or monitoring, required by a permit, permit attachment, rule or order, that results in failure to show compliance; AQPermitting - Failing to install control equipment, meet emission limits, operating limits, work practice requirements, or performance standards as required by New Source Performance Standards under OAR 340 division 238 or National Emission Standards for Hazardous Air Pollutant Standards under OAR 340 division 244; Failing to perform testing or monitoring, required by a permit, permit attachment, rule or order, that results in failure to show compliance; Violating the terms or conditions of a permit or license, unless otherwise classified; Failing to timely submit a certification, report, or plan as required by rule or permit, unless otherwise classified; Violating the terms or conditions of a permit or license, unless otherwise classified; Violating the terms or conditions of a permit or license, unless otherwise classified; 2 - Violation of Work Practice Standard; Subject to federal or state MACT applicability [OAR 340-244-0210 HAP - Existing sources], Design criteria [OAR 340-212-0210 TV monitoring design], Observable deposition of PM >250 microns on a neighbor's property [OAR 340-208-0450 Deposition]	6/12/2025	\$116,108
Total Records: 4								

Mike

21-0005 GP Toledo 2025.PEN.10051 for PSEL Exceedance.pdf
227K



Oregon

Tina Kotek, Governor

Department of Environmental Quality

Western Region Salem Office
4026 Fairview Industrial Dr SE
Salem, OR 97302
(503) 378-8240
FAX (503) 373-7944
TTY 711

November 26, 2025

Mark Carden
Georgia Pacific Toledo LLC
1400 SE Butler Bridge Road
Toledo, Oregon 97391

RE: Pre-Enforcement Notice
Georgia Pacific Toledo LLC
2025-PEN-10051
21-0005-TV-01
Lincoln County

Dear Mr. Carden:

On September 18, 2025, you sent DEQ an excess emission report in YDO, RID 73163. This excess emission report indicated the facility started exceeding the 33 tons/year 12-month rolling plant site emission limit for sulfur dioxide between August 1, 2024 and July 30, 2025. It also indicated the sulfur dioxide emissions were 40 tons/year for the period between September 1, 2024 and August 1, 2025. Then on October 10, 2025, Micah Leis sent me an email that included the table below of the 12-month rolling total SO₂ emission rates:

12-Month Rolling Total SO ₂ Emissions on First Day of Month (tons/year)	
Aug-24	11
Sep-24	11
Oct-24	11
Nov-24	11
Dec-24	11
Jan-25	11
Feb-25	14
Mar-25	15
Apr-25	17
May-25	27
Jun-25	31
Jul-25	33
Aug-25	38
Sep-25	40
Oct-25	40

DEQ has concluded that Georgia Pacific Toledo LLC is responsible for the following violation of Oregon environmental law:

VIOLATION:

- (1) Exceeding the 12-month rolling plant site emission limit (PSEL) for sulfur dioxide. [Title V permit condition 91, OAR 340-222-0041] This is a Class I violation according to OAR 340-012-0054(1)(g).

Class I violations are the most serious violations; Class III violations are the least serious.

Corrective Actions taken:

DEQ understands you have updated the PSEL alarms and have lowered liquor sulfidity until an investigation into boiler reduction efficiency is completed.

Your timely and responsive action on these items will be taken into consideration in any civil penalty assessment issued by DEQ.

The violation cited above caused significant environmental harm or posed a risk of significant environmental harm and the matter is being referred to DEQ's Office of Compliance and Enforcement for formal enforcement action. Formal enforcement action may result in assessment of civil penalties and/or a Department order. A formal enforcement action may include a civil penalty assessment for each day of violation.

If you believe any of the facts in this Pre-Enforcement Notice are in error, you may provide written information to me at the address shown at the top of the letter or at michael.eisele@deq.oregon.gov. DEQ will consider new information you submit and take appropriate action.

DEQ endeavors to assist you in your compliance efforts. Should you have any questions about compliance or about the content of this letter, you may contact me at 503-378-5070 or michael.eisele@deq.oregon.gov.

Sincerely,

Michael Eisele

Michael Eisele, PE
Environmental Engineer 3

cc: Zach Loboy, DEQ



- b. From the Audience (This time is reserved for public comment on topics published on the Board's agenda)
- c. Recognition
- d. LCEA Report
- 5. Consultant Reports/Staff Reports/Student Reports
 - a. Area Report BG-1
 - b. Annual Financial Report & Auditor Letter to Board BG-3



CLEAR TRAIL CPAS
Clear Solutions, Clear Results

2850 SW Cedar Hills Blvd, #2074, Beaverton OR 97005 • 503-586-7170 • ClearTrailCPAS.com

December 29, 2025

To the Board of Education
Lincoln County School District

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lincoln County School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance*, 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
- federal, state and other agency rules and regulations related to expenditures of federal awards

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 internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the OMB's Compliance Supplement applicable to each of the major federal programs for the purpose of expressing an opinion on compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on compliance with those requirements.

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 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 internal 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 one exception or issues requiring us to comment in our Oregon Minimum Standards report.
3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, and tests of the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.
4. Management letter – No separate management letter was issued.

Significant Audit Matters

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 2025, except for the implementation of GASB No. 101, *Compensated Absences* and GASB No. 102, *Certain Risk Disclosures*. 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 significant estimates in the financial statements are the actuarial estimate of the District’s portion of the statewide Net Pension Liability (or Asset) and Other Post Employment Benefits. Other sensitive estimate(s) affecting the basic financial statements were Management’s Capital Asset Depreciation, which is based on useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are 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 financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are 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 no immaterial uncorrected misstatements noted during the 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. Items included in the required supplementary information is listed out in the table of contents of the audited financial report.

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, which accompanies the basic financial statements but is 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 it.

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 103 – FINANCIAL REPORTING MODEL IMPROVEMENTS

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues.

This Statement continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that “boilerplate” discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the

subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB 104 – DISCLOSURES OF CERTAIN CAPITAL ASSETS

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments.

State and local governments are required to provide detailed information about capital assets in notes to financial statements. Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

- This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

Best Practices – Not Significant Deficiencies

1. Accounting Shortage

As auditors, we have observed a widespread shortage of governmental accountants across the state. This deficit is attributable to various factors, primarily stemming from the escalating demand for financial expertise in a swiftly changing landscape. Firstly, the evolving regulatory environment and the increasing intricacies of bodies such as FASB, GASB, IRS, OMB, Oregon Department of Education, and Oregon Division of Audits have intensified the need for specialized accounting professionals. Additionally, the aging workforce in the accounting field contributes to the shortage, with a considerable number of seasoned accountants approaching retirement age, so succession planning is essential in your Finance Department.

To address this shortage, entities can proactively implement measures such as investing in educational programs to attract and train new talent, providing competitive compensation packages to retain experienced professionals, and harnessing technological advancements like automation to streamline routine tasks. This approach allows accountants to concentrate on more complex and value-added activities.

2. FTE Comment

The organization should consistently evaluate its Full-Time Equivalent (FTE) capacity within the finance and accounting department. In recent years, the accounting department has faced a substantial increase in workload due to the need to adhere to demanding GASB requirements, manage new COVID-related grants, and navigate various state and federal regulations tied to grants and other financial matters. It's not explicitly suggested that the department is understaffed, as we lack daily presence, but it is crucial to conduct an annual assessment during the budget cycle. This ensures that the department does not operate at a stretched capacity, safeguarding against potential strain on its capabilities.

3. Oregon Department of Education Draft PBAM

In late 2025 the Oregon Department of Education released a draft program budgeting and accounting manual (pbam), which dictates account structure and other financial related items. As auditors, we are concerned that the PBAM proposals are overly ambitious and impractical within the tight July 1, 2027 required implementation date, especially the plan to expand account codes from 5 to 11 segments. Implementing these changes would require extensive system modifications, staff retraining, and additional resources, which are difficult given current staffing shortages and resource constraints. There are also other internal control and accounting requirements within the draft pbam that are problematic. We believe these mandates could potentially require a significant increase in the size of finance departments to implement the enhanced internal controls and coding accuracy—something that is not feasible within the current timeframe and state funding situation. While we and our School District clients support transparency and improved processes, we think that achievable, manageable changes with reasonable timelines are far more effective than attempting to implement reforms that are unattainable. We strongly encourage ODE to scale back these requirements significantly, allowing districts the opportunity to adapt thoughtfully without risking widespread burnout, errors, or a decline in accurate financial reporting.

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

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

Kenneth Allen, CPA
CLEAR TRAIL CPA's

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025



CLEAR TRAIL CPAS
Clear Solutions, Clear Results



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

**FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2025**

Prepared by:

The Business Services Department
Kim Cusick, Business Services Director

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

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LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

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LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

PRINCIPAL OFFICIALS

<u>ZONE</u>	<u>BOARD OF DIRECTORS</u>	<u>TERM EXPIRES</u>
1	Mitch Parsons	June 30, 2025
2	Liz Martin – Vice Chair	June 30, 2027
3	Jason Malloy	June 30, 2025
4	Peter Vince – Chair	June 30, 2025
5	Senitila McKinley	June 30, 2025

All board members will receive mail at the following address:

1212 NE Fogarty Street
Newport, Oregon 97365

ADMINISTRATION

Dr. Majalise Tolan, Superintendent
Kim Cusick, Business Services Director



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December 29, 2025

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

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lincoln County School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lincoln County School District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

The District adopted new accounting guidance, GASB Statement No. 101 – Compensated Absences, during the fiscal year under audit. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 29, 2025, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Kenneth Allen, CPA
Municipal Auditor
Clear Trail CPAS

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

This discussion and analysis of Lincoln County School District’s financial performance provides an overview of the district’s financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the district’s Financial Statements, which follows this MD&A. Comparative information is provided between the prior fiscal year ended June 30, 2024, and June 30, 2025.

FINANCIAL HIGHLIGHTS

- On June 30, 2025, the district’s assets exceeded its liabilities by \$125,078,929
- The district has \$111,572,427 invested in capital assets, net of depreciation

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

FUND FINANCIAL STATEMENTS

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Total assets, liabilities and net position were as follows (see next page for table):

Assets: The district has \$69,338,613 in current assets. The increase of \$8,299,903 from the prior year is primarily due to the retention of funds held in reserve for the Qualified School Construction Bonds balloon payment due in June of 2026.

Board policy requires that the General Fund ending balance in excess of 7% be transferred to Special Funds as these are a one-time realization of savings that should not be used to fund ongoing commitments. As General Fund expenditures decreased during the Covid pandemic and the years following, the excesses were transferred to Special Funds, resulting in higher fund balances in funds such as Building Maintenance, Technology and Curriculum.

The district added \$2,832,926 in building and land improvements, and construction in progress at various locations around the district. The district also added \$454,099 in equipment and vehicles. The district sold or retired \$231,404 in equipment and vehicles. As a result of these activities, capital assets, net of depreciation, decreased (\$59,124). See Note 5 of the district’s financial statements following this MD & A for further details on capital assets.

Deferred Outflows and Inflows of Resources: The district’s Net Pension Liability for Oregon PERS can fluctuate by millions of dollars every year dependent on the side account actuarial calculation, actuarial estimates and market performance.

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

Non-current liabilities increased due to the new GASB 101 requirement to report Accrued Compensated Absences. This resulted in the addition of \$4,803,819 in non-current liabilities. Lease and Subscriptions Payable also continue to increase this category compared to prior years.

Restricted Funds: The Food Services ending fund balance is reduced due to lower reimbursement ratios and investments in equipment. The Debt Services fund balance increased due to the accumulation of reserve funds for the balloon principal payment on the 2011 Qualified School Construction Bonds due in June 2026.

	2025	2024	Difference	%
Assets:				
Current and other assets	\$ 69,338,613	\$ 61,038,710	\$ 8,299,903	13.6%
Capital assets (net)	111,572,427	111,631,551	(59,124)	-0.1%
Total assets	<u>180,911,040</u>	<u>172,670,261</u>	<u>8,240,779</u>	<u>4.8%</u>
Deferred Outflows of Resources:				
Pension Related Deferrals:				
Oregon RHIA	\$ 25,997	\$ 9,780	\$ 16,217	165.8%
Implicit	52,094	107,012	(54,918)	-51.3%
Oregon PERS	16,685,819	6,207,067	10,478,752	168.8%
Total Deferred Outflows	<u>\$ 16,763,910</u>	<u>\$ 6,323,859</u>	<u>\$ 10,440,051</u>	<u>165.1%</u>
Liabilities:				
Current liabilities	5,975,696	6,331,382	\$ (355,686)	-5.6%
Non-current liabilities	53,519,183	38,731,736	14,787,447	38.2%
Total liabilities	<u>\$ 59,494,879</u>	<u>\$ 45,063,118</u>	<u>\$ 14,431,761</u>	<u>32.0%</u>
Deferred Inflows of Resources:				
Lessor - GASB 87	\$ 79,312	\$ 83,120	\$ (3,808)	-4.6%
Pension Related Deferrals:				
Oregon RHIA	199,453	26,569	172,884	650.7%
Implicit	1,645,935	1,323,682	322,253	24.3%
Oregon PERS	11,176,442	13,811,844	(2,635,402)	-19.1%
Total Deferred Inflows	<u>\$ 13,101,142</u>	<u>\$ 15,245,215</u>	<u>\$ (2,144,073)</u>	<u>-14.1%</u>
Net Position:				
Investment in capital assets, net of related debt	97,580,711	91,405,545	\$ 6,175,166	6.8%
Restricted For:				
Capital Projects	2,853,182	2,941,182	(88,000)	-3.0%
Grant Programs	3,723,821	3,204,330	519,491	16.2%
Food Service	196,889	570,079	(373,190)	-65.5%
Student Body	1,303,089	1,202,986	100,103	8.3%
Debt Service	18,290,443	12,971,058	5,319,385	41.0%
Net Pension Asset - RHIA	920,736	486,543	434,193	89.2%
Net assets: unrestricted	210,058	5,904,064	(5,694,006)	-96.4%
Total Net Position	<u>\$ 125,078,929</u>	<u>\$ 118,685,787</u>	<u>\$ 6,393,142</u>	<u>5.4%</u>

The district's revenues and expenses for the fiscal years ended June 30, 2024 and June 30, 2025, were as follows:

	2025	2024	Difference	%
Revenues				
Charges for Services	\$ 509,661	\$ 461,278	\$ 48,383	10.5%
Operating Grants	22,048,843	21,747,608	\$ 301,235	1.4%
Capital Grants		-	\$ -	
General Revenues				
Property Taxes	52,710,306	51,405,604	\$ 1,304,702	2.5%
State Revenue Sharing	22,812,169	22,126,083	\$ 686,086	3.1%
Miscellaneous	3,955,509	3,592,501	\$ 363,008	10.1%
Total Revenues	102,036,488	99,333,074	2,703,414	2.7%
Expenses				
Instruction	53,299,527	45,472,772	7,826,755	17.2%
Support Services	42,746,642	34,971,670	7,774,972	22.2%
Community Services	4,080,129	3,702,636	377,493	10.2%
Interest on Long-Term Debt	1,133,968	2,274,107	(1,140,139)	-50.1%
Total Expenses	101,260,266	86,421,185	14,839,081	17.2%
Change in Net Position	9,276,014	20,872,054	(11,596,040)	-55.6%
Beginning Net Position	118,685,918	97,813,733	20,872,185	21.3%
Restatement GASB 101	(2,883,003)			
Ending Net Position	\$ 125,078,929	\$ 118,685,787	\$ 6,393,142	5.4%

Approximately 52% of the costs of the district's activities are paid by property tax revenues. This percentage is approximately 3.2% less than the prior year. Expenses increased 17.2% and property tax revenues increased 2.5%. Approximately 22.4% of revenue comes from the State of Oregon revenue sharing. This is a decrease of (.3%) compared to the prior year. Roughly 21.8% of the district's activities continue to be paid for with operating grants. Interest on long-term debt continues to decline as outstanding debt decreases.

FUND FINANCIAL ANALYSIS

The focus of the Governmental Funds Statements are to provide information on near-term inflows, outflows and balances of spendable resources. Unreserved fund balance measures the district's net resources available for appropriation in the next fiscal year. As of June 30, 2025, the total fund balance of the governmental funds was \$67,554,241.

Summary of ending fund balances for the major governmental funds for 2024 and 2025 are as follows:

	ENDING FUND BALANCE		
	2025	2024	Change
General Fund	\$ 15,192,860	\$ 16,939,952	\$ (1,747,092)
Special Revenue Funds	17,167,304	14,148,073	3,019,231
Debt Service Fund	18,290,443	12,971,058	5,319,385
Capital Construction Fund	2,853,182	2,941,182	(88,000)
Total	\$ 53,503,789	\$ 47,000,265	\$ 6,503,524

The General Fund ending fund balance decreased by (\$1,747,092). Board policy requires a minimum of 7% of the general fund budget to be retained at the end of the fiscal year to cover cash flow requirements from June through November until local tax revenues are received. As the district's overall budget increases, the ending fund balance requirement increases proportionately. The excess above the 7% required ending fund balance was transferred to Special Revenue Funds as required by board policy and as budgeted. This included additional excess funds from the beginning fund balance, resulting in a decrease in the ending fund balance for 2025.

Special Revenue Fund ending balances increased as excess general funds were transferred in and additional grant funds were awarded to the district. The Debt Service Fund balance has increased as a result of continuing to build a reserve balance for the PERS Debt Service Fund to offset future year expenditure increases and building a reserve for the final Qualified Schools Construction Bonds payment due June 2026.

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

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Self-Insurance Fund	\$4,771,488	\$ 4,201,112	\$570,376

In 2015-16 the district added a Group HRA medical plan in addition to the existing dental/vision self-insured plans. The purpose of the Group HRA is to provide reimbursement to staff for medical deductible and out of pocket expenses that are equivalent to a \$250 deductible plan with higher medical benefits. The Group HRA is funded by the difference in premium between MODA's high-deductible plan and the district's medical benefit cap. The dental/vision self-insured plan ending fund balance decreased (\$281). The Group HRA ending fund balance increased \$570,658 for a net increase of \$570,377

CAPITAL ASSETS

On June 30, 2025, the district had \$111,572,427 invested in a broad range of capital assets, including land, building, equipment and vehicles. See Note 5 of the district's Financial Statements following this MD & A for further details on capital assets.

DEBT ADMINISTRATION

As of June 30, 2025, the district had \$29,275,000 in outstanding bonds. The two bond obligations the district incurred in 2002-2003 are the Limited Tax Pension Bonds sold in October 2002 and April 2003. The resources from these bonds allowed the district to pay down the unfunded liability with Oregon Public Employees Retirement System (PERS). As a result of these bonds, for 2024-25 the district received a rate credit (reduction) of (48.24%) and the district's 2024-25 PERS rate was reduced from 27.87% for Tier 1/Tier 2 and 25.03% for OPSRP, to 0%. Although there is excess rate credit, the rate cannot go below 0%. The district repays the bonds from the same money that it would have paid to PERS by charging 11% to salary expenditures and transferring those funds to the PERS debt service fund. The 2002 and 2003 PERS bonds were reduced by \$2,255,000 and \$3,055,000 respectively, with an outstanding combined value of \$14,275,000.

The 2011 Qualified School Construction Bonds have not been reduced from the previous year as no principal is due until the final balloon payment in June 2026, with an outstanding value of \$15,000,000. The district had \$112,638 in total lease liabilities and \$424,892 in subscription liabilities as of June 30, 2025. See Notes 9, 15 and 16 of the district's Financial Statements following this MD & A for further details on long term debt.

THE 2025-26 BUDGET

The budget for 2025-26 has total appropriations of \$164,400,031, compared to the 2024-25 budget of \$147,095,350, an 11.8% net increase of \$17,304,681. This is partially attributable to funds previously budgeted as unappropriated ending fund balances and reserves being appropriated as contingency in 25-26.

The General Fund budget decreased (\$1,688,753), including the required 7% unappropriated ending fund balance, contingency funds and transfers to special funds required by board policy. \$3,750,000 has been retained and budgeted in contingency as a cushion against further enrollment or funding declines. \$1,000,000 has been budgeted as transfers to Special Revenue funds as required by board policy to fund future curriculum and technology purchases. These funds are transferred to Special Revenue Funds for one-time expenditures as they are one-time revenues and should not be used to fund ongoing commitments such as employee positions that must be sustained in future years by revenue from the State School Fund. This is a decrease from previous years as State School Fund revenues are expected to decline due to continued declining district enrollment in addition to the loss of State Wildfire Relief funds which expired June 30, 2025.

The state's Student Investment Account which is permanently funded by a corporate business tax continues to support \$2,611,715 in positions that could not be sustained in the General Fund.

The Special Revenue Funds budget increased \$3,385,443. The Special Funds budget fluctuates from year to year as the availability of and the need for grants is ever changing. A portion of that increase is attributable to new and pending grant awards. The Self Insurance Funds budget increased \$730,831. The Capital Construction Funds budget increased \$373,225.

The remaining overall budget increase includes the Unappropriated Ending Fund Balance for the Debt Service Funds which reflects the annual increases in the PERS Bond Payments and the increase in balances held for future payments on those bonds and the Qualified School Construction Bonds.

REQUESTS FOR INFORMATION

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



Kim Cusick, SFO
Business Services Director
Lincoln County School District

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 55,208,289
Receivables	11,663,775
OPEB Asset Oregon RHIA	920,736
Capital Assets:	
Lease Assets - net of accumulated amortization	111,159
Subscription Assets, net of accumulated amortization	1,434,654
Capital assets, not being depreciated	7,471,295
Capital assets, net of depreciation	104,101,132
Total Assets	180,911,040
DEFERRED OUTFLOWS OF RESOURCES:	
Pension related deferrals - Oregon RHIA	25,997
Pension related deferrals - Implicit	52,094
Pension related deferrals - Oregon PERS	16,685,819
Total Deferred Outflows	16,763,910
LIABILITIES:	
Accounts payable	3,147,454
Payroll liabilities	2,564,340
Unearned revenue	263,902
Noncurrent liabilities:	
OPEB Liability Implicit Subsidy	2,111,861
Proportionate Share of Net Pension Liability - Oregon PERS	16,790,973
Due within one year	21,906,303
Due in more than one year	12,710,046
Total Liabilities	59,494,879
DEFERRED INFLOWS OF RESOURCES:	
Lessor - GASB 87	79,312
Pension related deferrals - Oregon RHIA	199,453
Pension related deferrals - Implicit	1,645,935
Pension related deferrals - Oregon PERS	11,176,442
Total Deferred Inflows of Resources	13,101,142
NET POSITION:	
Net Investment in Capital Assets	97,580,711
Restricted For:	
Capital Projects	2,853,182
Grant Programs	3,723,821
Food Service	196,889
Student Body	1,303,089
Debt Service	18,290,443
Net Pension Asset - RHIA	920,736
Unrestricted	210,058
	125,078,929

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

FUNCTIONS	PROGRAM REVENUES					NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS			
Instruction	\$ 53,299,527	\$ 326,727	\$ 10,669,632	\$ -	\$ (42,303,168)	
Support Services	42,746,642	-	8,361,193	-	(34,385,449)	
Community Services	4,080,129	182,934	3,018,018	-	(879,177)	
Interest on Long-Term Debt	1,133,968	-	-	-	(1,133,968)	
Total Primary Government	\$ 101,260,266	\$ 509,661	\$ 22,048,843	\$ -	(78,701,762)	
General Revenues						
					52,710,306	
					22,812,169	
					4,514,612	
					745,782	
					3,239,398	
					3,955,509	
					87,977,776	
					9,276,014	
					118,685,918	
					(2,883,003)	
					\$ 125,078,929	

The accompanying notes are an integral part of this statement.

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

**BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025**

	<u>GENERAL FUND</u>	<u>SPECIAL FUNDS</u>	<u>DEBT SERVICE FUND</u>
ASSETS:			
Cash and investments	\$ 10,170,612	\$ 19,216,017	\$ 17,911,466
Receivables:			
Taxes	2,239,321	-	302,458
Accounts	1,600,398	255,737	378,977
Grants	1,334,012	5,407,151	-
Leases	13,091	61,856	-
Due from other funds	5,502,193	-	-
	<u>20,859,627</u>	<u>24,940,761</u>	<u>18,592,901</u>
Total Assets	<u>\$ 20,859,627</u>	<u>\$ 24,940,761</u>	<u>\$ 18,592,901</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:			
Liabilities:			
Due to Other Funds	\$ 57,508	\$ 5,237,985	\$ -
Accounts Payable	1,022,016	1,975,840	-
Payroll Liabilities	2,334,824	229,516	-
Unearned Revenue	-	263,902	-
	<u>3,414,348</u>	<u>7,707,243</u>	<u>-</u>
Total Liabilities	<u>3,414,348</u>	<u>7,707,243</u>	<u>-</u>
Deferred Inflows:			
Unavailable revenue:			
Lease Receivable	13,098	66,214	-
Property Taxes	2,239,321	-	302,458
	<u>2,252,419</u>	<u>66,214</u>	<u>302,458</u>
Total Deferred Inflows	<u>2,252,419</u>	<u>66,214</u>	<u>302,458</u>
Fund Balances:			
Non-Spendable	-	-	-
Restricted For:			
Capital Projects	-	-	-
Grant Programs	-	3,723,821	-
Food Service	-	196,889	-
Student Body	-	1,303,089	-
Debt Service	-	-	18,290,443
Committed For:			
Building Maintenance	-	2,433,348	-
Curriculum	-	4,908,824	-
Vehicle Replacment	-	163,144	-
Technology	-	4,438,189	-
Unassigned	15,192,860	-	-
	<u>15,192,860</u>	<u>17,167,304</u>	<u>18,290,443</u>
Total Fund Balances	<u>15,192,860</u>	<u>17,167,304</u>	<u>18,290,443</u>
	<u>\$ 20,859,627</u>	<u>\$ 24,940,761</u>	<u>\$ 18,592,901</u>
Total Liabilities, Deferred Inflows and Fund Bal	<u>\$ 20,859,627</u>	<u>\$ 24,940,761</u>	<u>\$ 18,592,901</u>

The accompanying notes are an integral part of this statement.

CAPITAL CONSTRUCTION FUND		TOTALS
\$ 3,090,178	\$ 50,388,273	
-	2,541,779	
70,774	2,305,886	
-	6,741,163	
-	74,947	
-	5,502,193	
<u>\$ 3,160,952</u>	<u>\$ 67,554,241</u>	
\$ 206,700	\$ 5,502,193	
101,070	3,098,926	
-	2,564,340	
-	263,902	
<u>307,770</u>	<u>11,429,361</u>	
-	-	
-	79,312	
-	2,541,779	
-	2,621,091	
-	-	
2,853,182	2,853,182	
-	3,723,821	
-	196,889	
-	1,303,089	
-	18,290,443	
-	-	
-	2,433,348	
-	4,908,824	
-	163,144	
-	4,438,189	
-	15,192,860	
<u>2,853,182</u>	<u>53,503,789</u>	
<u>\$ 3,160,952</u>	<u>\$ 67,554,241</u>	

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025**

	GENERAL FUND	SPECIAL FUNDS	DEBT SERVICE FUND
REVENUES:			
Taxes	\$ 45,351,229	\$ 5	\$ 6,383,244
Federal grants	52,606	9,712,804	-
State grants	26,533,825	12,660,341	-
Intermediate Sources	459,336	25,681	964
Charges for services	335,833	182,934	4,366,080
Earnings from investments	1,449,626	413,595	1,020,865
Miscellaneous	992,007	2,882,608	-
Total Revenues	75,174,462	25,877,968	11,771,153
EXPENDITURES:			
Current:			
Instruction	39,679,870	11,375,105	-
Support Services	32,230,561	8,914,036	-
Community Services	29,876	3,904,613	-
Facilities Acquisition and Construction	-	406,013	-
Other Uses	-	-	-
Capital Outlay	160,166	3,010,223	-
Debt Service:			
Other General Professional Services	2,600	-	-
Principal	96,591	1,118,873	5,310,000
Interest	11,753	44,518	1,141,768
Total Expenditures	72,211,417	28,773,381	6,451,768
Revenues over (under) expenditures	2,963,045	(2,895,413)	5,319,385
Other Financing Sources, (Uses):			
Transfers in	-	4,800,000	6,515,000
Transfer out	(4,800,000)	-	(6,515,000)
SBITAs Proceeds	29,291	1,114,513	-
Sale of Capital Assets	60,572	-	-
Total other financing sources (uses)	(4,710,137)	5,914,513	-
Net Change in Fund Balance	(1,747,092)	3,019,100	5,319,385
Fund balance, beginning	16,939,952	14,148,204	12,971,058
Fund balance, Ending	\$ 15,192,860	\$ 17,167,304	\$ 18,290,443

CAPITAL CONSTRUCTION FUND	TOTALS
\$ 680,088	\$ 52,414,566
-	9,765,410
-	39,194,166
-	485,981
-	4,884,847
147,619	3,031,705
4,407	3,879,022
<u>832,114</u>	<u>113,655,697</u>
-	51,054,975
-	41,144,597
-	3,934,489
130,311	536,324
-	-
789,803	3,960,192
-	2,600
-	6,525,464
-	1,198,039
<u>920,114</u>	<u>108,356,680</u>
(88,000)	5,299,017
-	11,315,000
-	(11,315,000)
-	1,143,804
-	60,572
<u>-</u>	<u>1,204,376</u>
(88,000)	6,503,393
<u>2,941,182</u>	<u>47,000,396</u>
<u>\$ 2,853,182</u>	<u>\$ 53,503,789</u>

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

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2025**

Total Fund Balances - Governmental Funds	\$	53,503,789
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The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The statement of Net Position includes those capital assets among the assets of the District as a whole.

Net Capital Assets		111,572,427
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Lease assets are reported as an expenditure in governmental funds. The Statement of Net Assets includes those lease assets among the assets of the District as a whole.		111,159
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Subscription assets are reported as an expenditure in governmental funds. The Statement of Net Assets includes those subscription assets among the assets of the District as a whole		1,434,654
--	--	-----------

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

Long term Liabilities		
Accrued Compensated Absences	\$	(4,803,819)
OPEB Liability		(3,705,702)
General obligation bonds payable (Net of unamortized premium and discount) and Lease and Subscriptions Payable.		<u>(29,812,530)</u>
		(38,322,051)

The Net Pension Asset (Liability), and deferred inflows and outflows related to the Net Pension Asset is the difference between the total pension liability and assets set aside to pay benefits earned to past and current employees and beneficiaries. This include Oregon PERS and RHIA		(10,534,316)
--	--	--------------

The Net Position of the Internal Service Fund is included in the Government-Wide balance sheet		4,771,488
--	--	-----------

Unavailable revenue related to property taxes and other assets		<u>2,541,779</u>
--	--	------------------

Net Position	\$	<u><u>125,078,929</u></u>
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LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2025

Total Net Changes in Fund Balances - Governmental Funds \$ 6,503,393

Repayment of bond principal, premium/discount, compensated absences, is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to these items are expensed in the Statement of Activities, but not in the governmental funds. \$4,021,534

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

Capital Asset Additions	3,080,542
Depreciation Expense	(3,125,157)
Gain/(loss)	(14,509)

Internal Service Fund Net Income flows to the Statement of Activities 570,377

Lease assets are reported as an expenditure in governmental funds. The Statement of Net Assets includes those lease assets among the assets of the District as a whole. Net of debt payments and amortization (456)

Subscription assets are reported as an expenditure in governmental funds. The Statement of Net Assets includes those subscription assets among the assets of the District as a whole. Net of debt payments and amortization \$1,112,407

The OPEB (implicit) and the changes in deferred inflows and outflows related to the Liability Asset represents the changes in the OPEB Liability from year to year 248,225

The Pension Expense and the changes in deferred inflows and outflows related to the Net Pension Asset/Liability represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. This includes Oregon PERS and RHIA (3,416,082)

Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes a deferred revenue for all property taxes levied but not received, however in the Statement of Activities, there is no deferred revenue and the full property tax receivable is accrued. \$295,740

\$ 9,276,014

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF PROPRIETARY NET POSITION
INTERNAL SERVICE FUND
June 30, 2025

	<u>SELF INSURANCE FUND</u>
ASSETS:	
Current assets	
Cash and Investments	\$ 4,820,016
	<u>4,820,016</u>
Total current assets	<u>4,820,016</u>
	<u>\$ 4,820,016</u>
LIABILITIES AND NET POSITION:	
LIABILITIES:	
Current Liabilities	
Accounts Payable	\$ 48,528
	<u>48,528</u>
Total Current Liabilities	<u>48,528</u>
	<u>48,528</u>
NET POSITION	
Unrestricted	<u>4,771,488</u>
	<u>4,771,488</u>
Total Net Position	<u>4,771,488</u>
	<u>\$ 4,820,016</u>

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN PROPRIETARY NET POSITION
INTERNAL SERVICE FUND
For the Year Ended June 30, 2025

	SELF INSURANCE FUND
OPERATING REVENUES:	
Services Provided to Other Funds	\$ 1,976,329
Miscellaneous	21,320
	<hr/>
Total Operating Revenues	1,997,649
	<hr/>
OPERATING EXPENSES:	
Purchased Services	1,634,965
	<hr/>
Total Operating Expenses	1,634,965
	<hr/>
Income From Operations	362,684
OTHER FINANCING SOURCES, (USES)	
Earnings from Investments	207,693
	<hr/>
Total Other Financing Sources, (Uses)	207,693
	<hr/>
Change in Net Position	570,377
Net Position, Beginning	4,201,111
	<hr/>
Net Position, Ending	\$ 4,771,488
	<hr/> <hr/>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUND
For the Year Ended June 30, 2025

	<u>SELF INSURANCE</u> <u>FUND</u>
Cash Flows From Operating Activities:	
Cash Received from Customers	\$ 1,997,649
Cash Paid to Vendors	<u>(1,635,163)</u>
Net cash provided (used) by operating activities	<u>362,486</u>
Cash Flows From Investing Activities	
Interest Received	207,693
Net increase (decrease) in cash and investments	570,179
Cash and investments, beginning of year	<u>4,249,838</u>
Cash and investments, end of year	<u>\$ 4,820,017</u>
Reconciliation of Operating Income to	
Net Cash Provided by Operating Activities	
Change in Net Position	\$ 362,684
Adjustments for:	
(Increase) Decrease in Receivables	-
Increase (Decrease) in Payables	(198)
Increase (Decrease) in Estimated Claims	<u>-</u>
Net Cash Provided by Operating Activities	<u>\$ 362,486</u>

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

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

BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statements of Activities display information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund statement level.

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

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

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

FUND FINANCIAL STATEMENTS

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES

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

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

The District reports the following major governmental funds:

GENERAL FUND

The General Fund accounts for all financial resources and expenditures of the District, except those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund.

SPECIAL FUNDS

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

DEBT SERVICE FUND

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

CAPITAL CONSTRUCTION FUND

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

PROPRIETARY FUND TYPE

Proprietary funds are used to account for a government's business-type activities. There are two types of proprietary funds – enterprise funds and internal service funds. Both fund types use the same generally accepted accounting principles (GAAP) as similar to businesses in the private sector. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPRIETARY FUND TYPE (CONTINUED)

The adopted budget is based on the modified accrual basis. The management of these funds, however, is based on the “bottom line” and whether the expenses are supported by revenue. The District uses “net unrestricted position” to evaluate these funds. This method is similar to working capital and is the result of all transactions that affect unrestricted assets and liabilities. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the District’s internal service fund are internal health insurance charges. Operating expenses for internal service funds include the cost of sales and services, and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The District reports the following proprietary fund:

SELF INSURANCE FUND

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

- 1) Vested compensated absences which are recorded as expenditures to the extent they are expected to be liquidated with expendable available financial resources.
- 2) Post retirement benefits which are recorded when paid.
- 3) Accrued interest and principal on long-term debt which is recorded on its due date.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except the property taxes received after year-end not considered budgetary resources in the funds. A budget is not prepared for the agency funds as allowed by Oregon law.

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

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

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

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts and a supplemental budget and appropriation transfers. Expenditures of the various funds were within authorized appropriation levels for the year ended June 30, 2025, except for Self Insurance Fund Support Services that was overspent by \$334,447.

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.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS

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

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

RETIREMENT PLANS

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

COMPENSATED ABSENCES (GASB 101)

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The District's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

USE OF ESTIMATES

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

LONG-TERM OBLIGATIONS

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

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

LEASE RECEIVABLES

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

LEASE ASSETS

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

LEASES PAYABLE

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

SUBSCRIPTION ASSETS

Subscription assets are assets in which the government obtains control of the right to use the underlying IT asset. The value of the subscription asset is initially measured as the sum of the initial subscription liability amount, any payments made to the IT software vendor before commencement of the subscription term, and any capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The subscription asset is amortized in a straight-line manner over the course of the subscription term.

SUBSCRIPTION LIABILITIES

In the government-wide financial statements, subscription liabilities are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of subscription payments expected to be made

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

SUBSCRIPTION LIABILITIES (CONTINUED)

during the subscription term is reported as other financing sources. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

FUND BALANCE

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

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

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

NET POSITION

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

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET POSITION (CONTINUED)

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

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

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

DEFERRED OUTFLOWS/INFLOW OF RESOURCES

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

FAIR VALUE, INPUTS, METHODOLOGIES AND HIERARCHY

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

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

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

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

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. BUDGET/GAAP REPORTING DIFFERENCES

While the District reports financial position, results of operations, and changes in fund balance/net position on the basis of accounting principles generally accepted in the United States of America (GAAP), the District's budgetary basis of accounting differs from generally accepted accounting principles, as required by ORS. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The primary differences between the District's budgetary basis and GAAP basis is the classification of capital outlay and debt service, which for budgetary purposes is reported within the functional categories at the level of appropriation control. In the budgetary statements capital purchases and debt service payments are recognized as expenses whereas in the GAAP statements they are recorded as increases in capital assets and reductions in long term debt. The District also posts the net present value of leased assets to the GAAP funds but not the budgetary funds, this increases other financing sources and capital outlay.

3. CASH AND INVESTMENTS

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

Cash and cash equivalents

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

Investments

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2025. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2025, the fair value of the position in the LGIP is 100.49% 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.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Cash and Investments at June 30, 2025, (recorded at fair value) consisted of:

Deposits With Financial Institutions:		<u>2025</u>	
Petty Cash	\$		305
Demand Deposits:			
Checking			13,125,828
CD's			1,881,199
Investments			<u>40,200,957</u>
	\$		<u>55,208,289</u>

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	More than 18
Oregon Coast Investments	1,881,199	-	1,881,199	-
State Treasurer's Investment Pool	40,200,957	40,200,957	-	-
Total	<u>\$ 42,082,156</u>	<u>\$ 40,200,957</u>	<u>\$ 1,881,199</u>	<u>\$ -</u>

Interest Rate Risk

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

Credit Risk-Investment

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

Custodial Credit Risk

At year-end, the District's net carrying amount of deposits was \$13,125,827 and the bank balance was \$14,640,281. Of these deposits, \$500,000 was covered by federal depository insurance. The remainder is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

4. ACCOUNTS/GRANTS RECEIVABLE

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2025 are as follows:

	Beginning of Year	Additions	(Deletions)	End Of Year
Fixed Assets				
Land	7,134,280	-	-	7,134,280
Land Improvements	11,107,091	440,809	(1,314)	11,546,586
Buildings & Improvements	142,601,912	1,977,837	-	144,579,749
Equipment	8,172,021	454,099	(231,404)	8,394,716
CIP	129,218	2,754,348	(2,546,551)	337,015
Total	<u>169,144,522</u>	<u>5,627,093</u>	<u>(2,779,269)</u>	<u>171,992,346</u>
Accumulated Depreciation				
Land Improvements	1,130,688	116,127	(13)	1,246,802
Buildings & Improvements	51,198,125	2,626,397	-	53,824,522
Equipment	5,184,158	382,633	(218,196)	5,348,595
Total	<u>57,512,971</u>	<u>3,125,157</u>	<u>(218,209)</u>	<u>60,419,919</u>
Total Net Capital Assets	<u><u>111,631,551</u></u>			<u><u>111,572,427</u></u>

Depreciation was allocated to the functions as follows:

Instruction	\$ 2,343,868
Support Services	625,031
Community Services	<u>156,258</u>
Total	<u>\$ 3,125,157</u>

6. DEFINED BENEFIT PENSION PLAN

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

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-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.

LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- 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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member’s salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2025 were \$0, excluding amounts to fund employer specific liabilities. In addition approximately \$2,325,998 in employee contributions were paid or picked up by the District in fiscal 2025. At June 30, 2025, the District reported a net pension liability of \$16,790,973 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2022. 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 date of June 30, 2024 and 2023, the District’s proportion was .076 percent and .000 percent, respectively. Pension expense for the year ended June 30, 2025 was \$3,676,819.

The rates in effect for the year ended June 30, 2025 were:

- (1) Tier 1/Tier 2 – 0.0%
- (2) OPSRP general services – 0.0%

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, 2026.

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 994,710	\$ 40,075
Changes in assumptions	1,688,170	2,163
Net difference between projected and actual earnings on pension plan investments	1,066,696	-
Net changes in proportionate share	12,936,243	8,138,763
Differences between contributions and proportionate share of contributions	-	2,995,441
Subtotal - Amortized Deferrals (below)	16,685,819	11,176,442
Contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	<u>\$ 16,685,819</u>	<u>\$ 11,176,442</u>

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

<u>Year ending June 30,</u>	<u>Amount</u>
2026	\$ (104,094)
2027	2,011,942
2028	1,282,842
2029	1,643,386
2030	675,302
Thereafter	-
Total	<u>\$ 5,509,378</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>

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, 2022
Experience Study Report	2022, Published July 24, 2023
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	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.

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 2022 Experience Study which is reviewed for the four-year period ending December 31, 2022.

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	7.5%	17.5%	12.5%
Private Equity	15.0%	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, 2024 PERS ACFR; p. 116)

Long-Term Expected Rate of Return:

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

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

(Source: June 30, 2024 PERS ACFR; p. 88)

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

	1% Decrease ▼ (5.90%)	Discount Rate ▼ (6.90%)	1% Increase ▼ (7.90%)
Proportionate share of the net pension liability	\$ 26,487,077	\$ 16,790,973	\$ 8,670,011

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, 2024 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

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

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NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

Pension Benefits:

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

Death Benefits:

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

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$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 make optional contributions approximately \$0 to member IAP accounts for the year ended June 30, 2025.

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>

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NOTES TO BASIC FINANCIAL STATEMENTS

7. POST EMPLOYMENT HEALTH CARE BENEFITS

Post Employment Health Care Benefits

Plan Description

The District administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the District's group health insurance plans. The District's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees.

Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2024 and the measurement date was June 30, 2025.

Funding Policy

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

Actuarial Methods and Assumptions

The District engaged an actuary to perform a valuation as of July 1, 2024 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of July 1, 2022. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

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

NOTES TO BASIC FINANCIAL STATEMENTS

7. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Annual Medical Plan Premium Increase Rate

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2024-25	4.00%	2032-33	5.20%
2025-26	4.50%	2033-34	5.00%
2026-27	5.00%	2034-35	4.90%
2027-28	5.50%	2035-36	4.80%
2028-29	6.00%	2036-37	4.70%
2029-30	5.80%	2037-38	4.60%
2030-31	5.60%	2038+	4.50%
2031-32	5.40%		

General Inflation 2.5% per year

Annual Pay Increase 3.5% per year

Mortality Active Employees: PUB 2010 Employee Table for Teachers, sex distinct, projected generationally.

Active Employees Adjustments: 125% of the blend of 80% of published rates and 20% of PUB 2010 Employee Tables for General Employees for males. 100% of published rates for femals.

Retirees: Pub 2010 Retiree Tables for Teachers, sex Distinct, projected generationally.

Active Employees Adjustments: A blend of 80% of published rates and 20% of PUB 2010 Employee Tables for general Employees for males, 100% of published rates for femals.

Disability Based on Oregon PERS assumption. Annual rates are based on employee classification, gender, and duration from hire date.

Withdrawal Based on Oregon PERS assumption. Annual rates are based on employee classification, gender, and duration from hire date.

Retirement Based on Oregon PERS assumption. Annual rates are based on employee classification, gender, and duration from hire date.

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

NOTES TO BASIC FINANCIAL STATEMENTS

7. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Changes in the Net OPEB Liability

Total OPEB Liability, beginning of year	\$ 2,737,257
Changes for the year:	
Service cost	229,517
Interest	115,973
Changes in benefit terms	-
Differences between expected and actual experience	(257,202)
Changes of assumptions or other input	(578,795)
Benefit payments	(134,889)
Balance as of end of Year	\$ 2,111,861

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

The following analysis presents the net OPEB liability using a discount rate of 5.25%, as well as what the District's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 2,296,996	\$ 2,111,861	\$ 1,940,894
	1% Decrease 3% Graded Up to 5%, then Back Down to 4.25%	Current Trend Rate 4.0% Graded Up to 6%, then Back Down to 5.25%	1% Increase 5% Graded Up to 7%, then Back Down to 6.25%
Total OPEB Liability	\$ 1,835,544	\$ 2,111,861	\$ 2,446,103

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 668,660
Changes in assumptions or other input	52,094	977,275
Deferred outflow (inflow) of resources	\$ 52,094	\$ 1,645,935

LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

7. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

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

<u>Year ending June 30,</u>	<u>Amount</u>
2026	(299,425)
2027	(351,519)
2028	(351,516)
2029	(207,181)
2030	(168,087)
Thereafter	(216,113)
Total	<u>\$ (1,593,841)</u>

8. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA)

Plan Description:

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

Funding Policy:

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

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.00% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2025. 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.

LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

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

At June 30, 2025, the District reported a net OPEB liability/(asset) of (\$920,736) for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2024, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2024 and 2023, the District's proportion was .23 percent and .14 percent, respectively. OPEB expense for the year ended June 30, 2025 was (\$260,235).

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (109,466)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(150,769)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	\$ (260,235)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 18,008
Changes in assumptions	-	11,646
Net difference between projected and actual earnings on pension plan investments	25,997	-
Net changes in proportionate share	-	169,799
Differences between contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	25,997	199,453
Contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	\$ 25,997	\$ 199,453

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2026.

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

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Year ending June 30,	Amount
2026	\$ (206,734)
2027	16,211
2028	14,065
2029	3,001
2030	-
Thereafter	-
Total	\$ (173,457)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2024. That independently audited report was dated January 31, 2025 and can be found at:

<https://www.oregon.gov/pers/emp/Documents/GASB/2024/Oregon-Public-Employees-Retirement-System-RHIA-Schedule-Plan-FY06302024.pdf>

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2022
Experience Study Report	2022, Published July 24, 2023
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: 25%; 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

LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

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

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 2022 Experience Study which is reviewed for the four-year period ending December 31, 2022.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2024 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.

Long-Term Expected Rate of Return:

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

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

(Source: June 30, 2024 PERS ACFR; p. 88)

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

**LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net OPEB liability (asset)	\$ (852,322)	\$ (920,736)	\$ (979,643)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2024 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

9. LONG-TERM OBLIGATIONS

Pension Obligation Bonds

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

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

General Obligation Bonds

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

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

Changes in Long-Term Obligations are as follows:

<u>Issue Date</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Outstanding Beginning of Year</u>	<u>Issued</u>	<u>Matured & Redeemed</u>	<u>Outstanding End of Year</u>	<u>Due in One Year</u>
October 2002	2.06-6.1%	\$ 21,009,781	\$ 8,855,000	\$ -	\$ 2,255,000	\$ 6,600,000	\$ 2,510,000
April 2003	2.06-6.1%	26,941,738	10,730,000	-	3,055,000	7,675,000	2,855,000
August 2011	3.50-5.00%	63,000,000	15,000,000	-	-	15,000,000	15,000,000
			34,585,000	-	5,310,000	29,275,000	20,365,000
Unamortized Premium/ (Discount)			740,262	-	740,262	-	-
Total Bonds Payable			35,325,262	-	6,050,262	29,275,000	20,365,000
Total Lease Liabilities			135,570	50,424	73,356	112,638	71,935
Total SBITAs Liabilities			533,647	1,051,336	1,160,091	424,892	118,454
Total Long-Term Obligations			<u>\$46,151,039</u>	<u>1,101,760</u>	<u>\$7,283,709</u>	<u>\$29,812,530</u>	<u>\$20,555,389</u>

Future maturities of bond principal are as follows:

<u>Fiscal Year Ending June 30</u>	<u>2002 PERS Bonds</u>		<u>2003 PERS Bonds</u>		<u>2011 GO Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2026	2,510,000	366,300	2,855,000	435,940	15,000,000	716,700
2027	2,790,000	226,995	2,875,000	273,776	-	-
2028	1,300,000	72,150	1,945,000	-	-	-
2029	-	-	-	-	-	-
Total	<u>\$ 6,600,000</u>	<u>\$ 665,445</u>	<u>\$ 7,675,000</u>	<u>\$ 709,716</u>	<u>\$ 15,000,000</u>	<u>\$ 716,700</u>

Compensated absences are assumed to be used on a first in first out basis; therefore, all outstanding balances are considered due within one year of June 30, 2025. This benefit is paid primarily from the general fund.

Changes in compensated absences for the year ended June 30, 2025 was as follows:

	<u>Outstanding Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Outstanding End of Year</u>	<u>Due Within One Year</u>
Compensated Absences Payable	3,113,015	1,690,804	-	4,803,819	1,350,914
Totals	<u>\$ 3,113,015</u>	<u>\$ 1,690,804</u>	<u>\$ -</u>	<u>\$ 4,803,819</u>	<u>\$ 1,350,914</u>

LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

10. DEFERRED COMPENSATION

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

11. RISK MANAGEMENT

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

12. INTERFUND ACTIVITY

Interfund balances and Transfers are used to fund operations between funds. Interfund transfers are clearly segregated and shown on the face of the financial statements.

13. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon approved ballot Measure 5, a constitutional limit on property taxes for schools and non-school government operations, in November, 1990 (now Article XI, Section 11b). School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this initiative has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues for the major source of operating revenue. The voters of the State of Oregon passed ballot Measure 50 in May 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit.

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

14. COMMITMENTS AND CONTINGENCIES

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

The District is involved in various claims and legal matters relating to its operations which have all been tendered to, and are either being adjusted by the District's liability carrier, or are being defended by attorneys retained by the District's liability carrier.

LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE PAYABLE & RECEIVABLE

LEASE PAYABLE

For the year ended 6/30/2025, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of 06/30/2025, Lincoln County School District, OR had 10 active leases. The leases have payments that range from \$139 to \$50,322 and interest rates that range from 0.8930% to 3.0590%. As of 06/30/2025, the total combined value of the lease liability is \$112,637, the total combined value of the short-term lease liability is \$71,934. The combined value of the right to use asset, as of 06/30/2025 of \$311,868 with accumulated amortization of \$200,709 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2026	\$ 71,934	\$ 1,277	\$ 73,211
2027	33,788	370	34,157
2028	3,624	150	3,775
2029	1,779	70	1,849
2030	1,512	22	1,534
	<u>\$ 112,637</u>	<u>\$ 1,889</u>	<u>\$ 114,526</u>

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025	Short-Term Balance as of June 30, 2025
Lease Liability					
Equipment					
Kubota Excavator	\$ -	\$ 34,516	\$ 18,587	\$ 15,929	\$ 15,929
Kyocera Copier - Compass Online School	4,079	-	1,666	2,413	1,697
Kyocera Copiers - District Wide	127,980	-	49,080	78,900	49,661
NMS Postage Machine - Postbase Vision A5	-	8,110	1,903	6,207	1,956
SCE Postage Machine - Postbase Vision A5	239	-	239	-	-
TAES Postage Machine Postbase Vision S3	179	-	179	-	-
TAHS Postage Machine - Sendpro C Series	2,735	-	1,206	1,529	1,221
TOHS Postage Machine - Postbase Fusion S3	-	7,798	138	7,659	1,471
TOHS Postage Machine - Postbase Vision S3	179	-	179	-	-
YVE Postage Machine - Postbase Vision S3	179	-	179	-	-
Total Equipment Lease Liability	<u>\$ 135,570</u>	<u>\$ 50,424</u>	<u>\$ 73,356</u>	<u>\$ 112,637</u>	<u>\$ 71,935</u>

LINCOLN COUNTY SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE PAYABLE & RECEIVABLE (CONTINUED)

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Lease Assets				
Equipment				
Kubota Excavator	\$ -	\$ 36,039	\$ -	\$ 36,039
Kyocera Copier - Compass Online School	7,994	-	-	7,994
Kyocera Copiers - District Wide	244,385	-	-	244,385
NMS Postage Machine - Postbase Vision A5	-	9,657	-	9,657
SCE Postage Machine - Postbase Vision A5	1,654	-	1,654	-
TAES Postage Machine Postbase Vision S3	1,240	-	1,240	-
TAHS Postage Machine - Sendpro C Series	5,995	-	-	5,995
TOHS Postage Machine - Postbase Fusion S3	-	7,798	-	7,798
TOHS Postage Machine - Postbase Vision S3	1,240	-	1,240	-
YVE Postage Machine - Postbase Vision S3	1,240	-	1,240	-
Total Equipment Lease Assets	263,748	53,494	5,374	311,868
Total Lease Assets	\$ 263,748	\$ 53,494	\$ 5,374	\$ 311,868
Lease Accumulated Amortization				
Equipment				
Kubota Excavator	\$ -	\$ 20,373	\$ -	\$ 20,372
Kyocera Copier - Compass Online School	3,887	1,654	-	5,541
Kyocera Copiers - District Wide	117,712	48,877	-	166,589
NMS Postage Machine - Postbase Vision A5	-	3,629	-	3,627
SCE Postage Machine - Postbase Vision A5	1,358	296	1,654	-
TAES Postage Machine Postbase Vision S3	1,019	222	1,240	-
TAHS Postage Machine - Sendpro C Series	3,187	1,199	-	4,387
TOHS Postage Machine - Postbase Fusion S3	-	193	-	193
TOHS Postage Machine - Postbase Vision S3	1,019	222	1,240	-
YVE Postage Machine - Postbase Vision S3	1,019	222	1,240	-
Total Equipment Lease Accumulated Amortization	129,201	76,887	5,374	200,709
Total Lease Accumulated Amortization	129,201	76,887	5,374	200,709
Total Governmental Lease Assets, Net	\$ 134,547	\$ (23,393)	\$ -	\$ 111,159

Amortization was allocated to the functions as follows:

Instruction	\$ 39,981
Support Services	33,830
Community Services	<u>3,076</u>
Total	<u>\$ 76,887</u>

LEASE RECEIVABLE

For the year ended 6/30/2025, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE PAYABLE & RECEIVABLE (CONTINUED)

As of 06/30/2025, Lincoln County School District, OR had 2 active leases. The leases have receipts that range from \$6,556 to \$20,988 and interest rates that range from 0.8930% to 3.1100%. As of 06/30/2025, the total combined value of the lease receivable is \$74,947, the total combined value of the short-term lease receivable is \$26,781, and the combined value of the deferred inflow of resources is \$79,312. The leases had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

Principal and Interest Expected to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2026	\$ 26,781	\$ 960	\$ 27,741
2027	27,364	580	27,943
2028	20,802	186	20,988
	<u>\$ 74,947</u>	<u>\$ 1,726</u>	<u>\$ 76,672</u>

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Deferred Inflow of Resources				
Buildings				
LBL Early Intervention Classroom 24-27	\$ -	\$ 19,647	\$ 6,549	\$ 13,098
Total Building Deferred Inflow of Resources	-	19,647	6,549	13,098
Land				
NHS Land - Sprint Cell Tower	83,120	-	16,906	66,214
Total Land Deferred Inflow of Resources	83,120	-	16,906	66,214
Total Deferred Inflow of Resources	<u>\$ 83,120</u>	<u>\$ 19,647</u>	<u>\$ 23,455</u>	<u>\$ 79,312</u>

16. SUBSCRIPTION PAYABLE

For the year ended 6/30/2025, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

As of 06/30/2025, Lincoln County School District (Lincoln County), OR had 18 active subscriptions. The subscriptions have payments that range from \$1,750 to \$808,159 and interest rates that range from 0.3210% to 3.2380%. As of 06/30/2025, the total combined value of the subscription liability is \$424,891, and the total combined value of the short-term subscription liability is \$118,453. The combined value of the right to use asset, as of 06/30/2025 of \$2,087,903 with accumulated amortization of \$649,638 is included within the Subscription Class activities table found below. The subscriptions had \$0 of Variable Payments and \$0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

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

NOTES TO BASIC FINANCIAL STATEMENTS

16. SUBSCRIPTIONS PAYABLE (CONTINUED)

Amount of Subscription Assets by Mmajor Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Subscription Asset Value	Accumulated Amortization
Software	2,087,903	649,638
Total Subscriptions	2,087,903	649,638

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2026	118,453	12,086	130,539
2027	80,405	8,686	89,091
2028	66,202	6,383	72,585
2029	61,065	4,528	65,593
2030	63,302	2,815	66,117
2031 - 2032	35,463	1,565	37,028
Total Principal Payments	424,890		

GOVERNMENTAL ACTIVITIES:

	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025	Short-Term Balance as of June 30, 2025
Subscription Liability					
Software					
DebtBook	12,700	-	12,700	-	-
Discovery Education	-	-	-	-	-
Ellevation	-	26,865	26,865	-	-
Enome - Goalbook	44,147	-	21,762	22,385	22,385
Enterprise Scenario Planning (ESP)	11,344	-	11,344	-	-
Hudl - NHS	18,012	-	8,877	9,135	9,135
Hudl - TAHS	18,204	-	8,972	9,232	9,232
Hudl - TOHS	-	24,239	8,000	16,239	7,995
Hudl - WHS	-	24,239	8,000	16,239	7,995
Meraki	-	41,174	41,174	-	-
Remind	-	-	-	-	-
Savvas MyView Literacy Curriculum	-	803,870	803,870	-	-
Savvas Science Curriculum	-	130,949	130,949	-	-
School Info App - TAHS	1,468	-	1,468	-	-
Synergy SIS	262,847	-	40,877	221,970	42,007
Synergy SIS - MTSS Module	120,372	-	11,982	108,390	12,798
Synergy SIS Addl Environments	28,021	-	6,719	21,302	6,907
Synergy SIS Distance Learning Portal (DLP)	16,532	-	16,532	-	-
Teaching Channel	-	-	-	-	-
Total Software Subscription Liability	533,647	1,051,336	1,160,091	424,892	118,454
Total Subscription Liability	533,647	1,051,336	1,160,091	424,892	118,454

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

16. SUBSCRIPTIONS PAYABLE (CONTINUED)

GOVERNMENTAL ACTIVITIES:

	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Subscription Assets				
Software	\$ 1,100,230	\$ 1,051,336	\$ 63,663	\$ 2,087,903
Accumulated Amortization				
Software	331,304	365,536	43,591	653,249
Total Subscription Assets, Net	\$ 768,926	\$ 685,800	\$ 20,072	\$ 1,434,654

Amortization was allocated to the functions as follows:

Instruction	\$	190,079
Support Services		160,836
Community Services		<u>14,621</u>
Total	\$	<u>365,536</u>

17. RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS

Implementation of GASB No. 101 – Compensated Absences

In fiscal year 2024-25, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This Statement was issued to improve the recognition and measurement of compensated absences and liabilities, such as vacation and sick leave, and to enhance consistency in financial reporting among governments.

GASB 101 requires that compensated absences be recognized as a liability when the related leave is earned rather than when it is paid or taken. Under the previous standard, GASB Statement No. 16, certain leave types were only recognized when they were due and payable.

As a result of implementing GASB 101, the beginning net position as of July 1, 2024 has been restated as follows:

Government-wide Statement of Net Position	Governmental Activities
Beginning Net Position, as previously reported	\$118,685,918
Adjustment for implementation of GASB 101	<u>(\$2,883,003)</u> (increase in compensated absences liability)
Beginning Net Position, as restated	\$115,802,915

The adjustment reflects the cumulative effect of applying the new standard retroactively to beginning balances. The change had no impact on fund balance in the governmental fund financial statements because liabilities for compensated absences are recognized only to the extent they are due and payable in those statements.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

18. CERTAIN RISK DISCLOSURES

State and Federal Funding

The School District operates as a subdivision of the state, and as such, its funding is heavily reliant on appropriations from the state legislature to the School Support Fund (SSF). For the year ended June 30, 2025, approximately 19.8% of the District's total governmental fund revenues were derived from SSF grants. This concentration of funding exposes the District to significant financial risk should state funding levels decrease. Although the legislature approved the next biennial funding cycle, effective beginning July 1, 2025, the District's future funding remains uncertain, particularly given the state's dependence on federal aid for various programs, including education. Federal funding, as noted in subsequent sections, is currently experiencing reductions and is expected to face further reductions in the foreseeable future.

The District also receives a notable portion of its governmental resources through a Student Investment Account (SIA) grant, which accounted for 3.3% of total governmental fund resources for the fiscal year ending June 30, 2025. The SIA grant is primarily funded through the state's Corporate Activity Tax (CAT), which is subject to fluctuation based on economic conditions at both the federal and state levels. The funding cycle aligns with the state's biennial budget process, with the next cycle commencing on July 1, 2025. This concentration presents additional risk, as the volatility of the underlying tax revenue increases the potential for future reductions. The District's management continues to monitor economic trends and their potential impact on SIA funding levels.

The District also receives federal grants, which totaled 8.6% of its governmental fund revenues for the year ending June 30, 2025. Most of these federal grants are scheduled to begin in the upcoming fiscal year starting October 1, 2025. As of the financial statement date, federal budget negotiations for 2025-26 are ongoing, and the District's reliance on federal funding introduces exposure to the broader implications of national debt levels and potential federal spending adjustments. Management actively monitors economic and legislative developments to assess potential impacts on future federal funding.

Payroll costs and Collective Bargaining

The School District's operating expenses are predominantly driven by employee salaries and benefits, with approximately 87% of staff compensation covered by two separate collective bargaining agreements. This heavy reliance on a limited number of agreements exposes the District to financial and operational risks, especially as future contract negotiations could significantly impact the District's resources. Negotiations with the licensed and classified staff unions for new contracts, which also expire on June 30, 2026, are scheduled to begin during the 2026 fiscal year. The District's management is actively involved in these discussions to ensure operational continuity and to mitigate potential adverse effects on the District's budget and long-term fiscal health.

REQUIRED SUPPLEMENTARY INFORMATION

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2025

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

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability / (Asset)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.076 %	\$ 16,790,973	\$ 39,421,263	43%	79.3 %
2024	0.000	-	33,458,528	0%	81.7
2023	0.068	10,398,001	32,097,660	32%	84.5
2022	0.033	4,041,165	28,575,831	14%	87.6
2021	0.072	15,785,496	30,356,658	52%	75.8
2020	0.000	-	27,456,992	0%	80.2
2019	0.050	7,137,649	24,591,791	29%	82.1
2018	0.005	621,590	23,392,566	3%	83.1

SCHEDULE OF CONTRIBUTIONS - OREGON PERS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	\$ -	\$ -	\$ -	\$ 39,601,837	- %
2024	-	-	-	39,421,263	-
2023	-	-	-	33,458,528	-
2022	-	-	-	32,097,660	-
2021	-	-	-	28,575,831	-
2020	-	-	-	30,356,658	-
2019	-	-	-	27,456,992	-
2018	-	-	-	24,591,791	-

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

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability / (Asset)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.23 %	\$ (920,736)	\$ 39,421,263	-2%	220.6 %
2024	0.14	(503,332)	33,458,528	-2%	201.6
2023	0.13	(471,168)	32,097,660	-1%	194.6
2022	0.14	(511,839)	28,575,831	-2%	183.9
2021	0.42	(869,703)	30,356,658	-3%	150.1
2020	0.25	(474,946)	27,456,992	-2%	144.4
2019	0.23	(256,487)	24,591,791	-1%	124.0
2018	0.22	(92,146)	23,392,566	0%	108.9

SCHEDULE OF CONTRIBUTIONS - OREGON RHIA

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	\$ -	\$ -	\$ -	\$ 39,601,837	- %
2024	-	-	-	39,421,263	-
2023	-	-	-	33,458,528	-
2022	3,646	3,646	-	32,097,660	-
2021	4,484	4,484	-	28,575,831	-
2020	30,481	30,481	-	30,356,658	0.001
2019	122,917	122,917	-	27,456,992	0.004
2018	110,695	110,695	-	24,591,791	0.005

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date. These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF CHANGE IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2025

MEDICAL BENEFIT

	2025	2024	2023	2022	2021	2020
Total OPEB Liability - beginning	2,737,257	2,624,968	2,887,855	3,056,944	4,036,644	3,609,908
Service cost	229,517	230,950	221,248	265,018	278,922	269,490
Interest	115,973	103,988	106,391	72,563	94,864	129,876
Changes of benefit terms	-	-	-	-	-	-
Differences between expected & actual Change of Assumptions and other input	(257,202)	-	(234,426)	-	(792,246)	-
Benefit Payments	(134,889)	(165,790)	(138,713)	(193,871)	(198,793)	(337,288)
Net change in total OPEB liability	(625,396)	112,289	(262,887)	(169,089)	(979,700)	426,736
Total OPEB Liability - end	2,111,861	2,737,257	2,624,968	2,887,855	3,056,944	4,036,644
Fiduciary net position - beginning						
Contributions - Employer	134,889	165,790	138,713	193,871	198,793	337,288
Contributions - Employee				-	-	-
Net Investment Income				-	-	-
Benefit payments	(134,889)	(165,790)	(138,713)	(193,871)	(198,793)	(337,288)
Administrative expense				-	-	-
Net change in fiduciary net position	-	-	-	-	-	-
Fiduciary net position - end of year				-	-	-
Net OPEB Liability - end of year	2,111,861	2,737,257	2,624,968	2,887,855	3,056,944	4,036,644
Fiduciary net position as percentage of the total OPEB liability				0%	0%	0%
Covered Payroll	NA	35,588,808	34,988,608	32,862,524	29,862,649	33,160,978
Net OPEB liability as percentage of covered payroll	NA	8%	8%	9%	9%	12%

2019	2018	2017
4,635,767	4,873,523	5,291,914
418,185	265,474	265,474
144,527	140,531	150,228
-	-	-
19,762	-	-
(1,135,557)	-	-
(472,776)	(643,761)	(834,093)
(1,025,859)	(237,756)	(418,391)
3,609,908	4,635,767	4,873,523
472,776	643,761	834,093
-	-	-
-	-	-
(472,776)	(643,761)	(834,093)
-	-	-
-	-	-
3,609,908	4,635,767	4,873,523
0%	0%	0%
32,039,592	34,261,846	33,263,928
11%	14%	15%

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2025**

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Revenue From Local Sources:				
Ad Valorem Taxes Levied by District	\$ 45,781,913	\$ 45,781,913	\$ 45,351,229	\$ (430,684)
Revenue from Other Local Governments	-	-	33,364	33,364
Earnings from Investments	1,090,000	1,090,000	1,449,626	359,626
Rentals	10,000	10,000	9,106	(894)
Contributions and Donations From Private Sources	-	-	688	688
Services Provided Other Local Education Agencies	-	-	326,727	326,727
Recovery of Prior Years' Expenditures	-	-	7,939	7,939
Fees Charged to Grants	650,000	650,000	605,985	(44,015)
Miscellaneous	1,283,546	1,283,546	344,031	(939,515)
Total Local Revenue	<u>48,815,459</u>	<u>48,815,459</u>	<u>48,128,695</u>	<u>(686,764)</u>
Revenue From Intermediate Sources:				
County School Fund	300,000	300,000	206,320	(93,680)
Other Intermediate Sources	-	-	7,070	7,070
Restricted Revenue	180,000	180,000	245,946	65,946
Total Intermediate Revenue	<u>480,000</u>	<u>480,000</u>	<u>459,336</u>	<u>(20,664)</u>
Revenue From State Sources:				
State School Fund- General Support	22,763,459	22,763,459	22,505,195	(258,264)
Common School Fund	663,240	663,240	681,710	18,470
State Managed County Timber	500,000	500,000	330,577	(169,423)
Other Grants from State	1,184,296	1,184,296	3,016,343	1,832,047
Total State Revenue	<u>25,110,995</u>	<u>25,110,995</u>	<u>26,533,825</u>	<u>1,422,830</u>
Revenue From Federal Sources:				
State Fiscal Stabilization Funds	-	-	-	-
Unrestricted Revenue From Fed Gov't Through State	50,000	50,000	6,433	(43,567)
Federal Forest Fees	-	-	46,173	46,173
Total Federal Revenue	<u>50,000</u>	<u>50,000</u>	<u>52,606</u>	<u>2,606</u>
Total Revenues	<u>74,456,454</u>	<u>74,456,454</u>	<u>75,174,462</u>	<u>718,008</u>
EXPENDITURES:				
Instruction	42,435,631	42,435,631 (1)	39,733,483	2,702,148
Support Services	33,360,054	33,360,054 (1)	32,445,458	914,596
Enterprise and Community Services	29,888	29,888 (1)	29,876	12
Facilities, Acquisition and Construction	5,000	5,000 (1)	-	5,000
Debt Service	3,200	3,200 (1)	2,600	600
Contingency	3,750,000	3,750,000 (1)	-	3,750,000
Total Expenditures	<u>79,583,773</u>	<u>79,583,773</u>	<u>72,211,417</u>	<u>7,372,356</u>
Excess of Revenues Over, (Under)				
Expenditures	(5,127,319)	(5,127,319)	2,963,045	8,090,364
Transfers Out	(4,800,005)	(4,800,005) (1)	(4,800,000)	5
SBITAs Proceeds	-	-	29,291	29,291
Sale of Fixed Assets	-	-	60,572	60,572
Total Other Financing Sources, (Uses)	<u>(4,800,005)</u>	<u>(4,800,005)</u>	<u>(4,710,137)</u>	<u>89,868</u>
Net Change in Fund Balance	(9,927,324)	(9,927,324)	(1,747,092)	8,180,232
Beginning Fund Balance	15,281,164	15,281,164	16,939,952	1,658,788
Ending Fund Balance	<u>\$ 5,353,840</u>	<u>\$ 5,353,840</u>	<u>\$ 15,192,860</u>	<u>\$ 9,839,020</u>

(1) Appropriation Level

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2025

<u>SPECIAL FUNDS</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES:				
Revenue From Local Sources:				
Taxes - Prior Year Levies	\$ 3,015	\$ 3,015	\$ 5	\$ (3,010)
Earnings on Investments	103,372	103,372	413,595	310,223
School Sponsored Activities	1,220,000	1,220,000	1,213,909	(6,091)
Food Service Sales	214,200	214,200	171,295	(42,905)
Rentals	20,000	20,000	11,639	(8,361)
Private Contributions	161,500	161,500	206,808	45,308
Recovery of Prior Year Expenditures	-	-	2,508	2,508
Miscellaneous	1,099,118	1,099,118	1,459,383	360,265
Intermediate Sources:				
Restricted Revenue	-	-	25,681	25,681
Revenue From State Sources:				
Basic School Support	924,959	924,959	306,974	(617,985)
Grants-In-Aid	10,421,517	11,152,517	12,353,367	1,200,850
Revenue From Federal Sources:				
Restricted Grants-In-Aid	11,351,880	11,351,880	9,712,804	(1,639,076)
Total Revenues	<u>25,519,561</u>	<u>26,250,561</u>	<u>25,877,968</u>	<u>(372,593)</u>
EXPENDITURES:				
Instruction	12,513,530	13,134,880 (1)	12,571,259	563,621
Support Services	12,249,207	12,358,857 (1)	10,290,021	2,068,836
Community Services	4,696,088	4,696,088 (1)	4,077,867	618,221
Facilities Acquisition and Construction	3,465,263	3,465,263 (1)	1,834,234	1,631,029
Contingencies	7,345,501	7,345,501 (1)	-	7,345,501
Total Expenditures	<u>40,269,589</u>	<u>41,000,589</u>	<u>28,773,381</u>	<u>12,227,208</u>
Excess of Revenues Over, (Under) Expenditures	(14,750,028)	(14,750,028)	(2,895,413)	11,854,615
Other Financing Sources, (Uses):				
Sbita Proceeds	-	-	1,114,513	1,114,513
Transfers In	4,800,005	4,800,005	4,800,000	(5)
Transfers Out	(5)	(5) (1)	-	5
Total Other Financing Sources, (Uses)	4,800,000	4,800,000	5,914,513	1,114,513
	(9,950,028)	(9,950,028)	3,019,100	12,969,128
Beginning Fund Balance	<u>13,833,343</u>	<u>13,833,343</u>	<u>14,148,204</u>	<u>314,861</u>
Ending Fund Balance	<u>\$ 3,883,315</u>	<u>\$ 3,883,315</u>	<u>\$ 17,167,304</u>	<u>\$ 13,283,989</u>

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2025

SELF INSURANCE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:				
From Local Sources:				
Earnings on Investments	\$ 125,185	\$ 125,185	\$ 207,693	\$ 82,508
Services Charged Other Funds	1,740,884	1,740,884	1,976,329	235,445
Miscellaneous	21,960	21,960	21,320	(640)
Total Local Revenue	<u>1,888,029</u>	<u>1,888,029</u>	<u>2,205,342</u>	<u>317,313</u>
EXPENDITURES:				
Support Services	1,300,518	1,300,518 (1)	1,634,965	(334,447)
Contingency	4,464,132	4,464,132 (1)	-	4,464,132
Total Expenditures	<u>5,764,650</u>	<u>5,764,650</u>	<u>1,634,965</u>	<u>4,129,685</u>
Net Change in Fund Balance	(3,876,621)	(3,876,621)	570,377	4,446,998
Beginning Fund Balance	<u>3,876,621</u>	<u>3,876,621</u>	<u>4,201,111</u>	<u>324,490</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,771,488</u>	<u>\$ 4,771,488</u>

(1) Appropriation Level

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2025

<u>DEBT SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:				
Revenue From Local Sources:				
Taxes - Current Year's Levy	\$ 6,009,076	\$ 6,009,076	\$ 6,251,493	\$ 242,417
Taxes - Prior Years' Levies	120,000	120,000	131,751	11,751
Services Provided Other Funds	4,598,418	4,598,418	4,366,080	(232,338)
Interest Earnings	725,900	725,900	1,020,865	
Revenue From Intermediate Sources:				
Other Intermediate Sources	-	-	964	964
Total Revenues	<u>11,453,394</u>	<u>11,453,394</u>	<u>11,771,153</u>	<u>317,759</u>
EXPENDITURES:				
Debt Service:				
Principal on Bonded Indebtedness	5,310,000	5,310,000	5,310,000	-
Interest on Bonded Indebtedness	<u>1,479,693</u>	<u>1,479,693</u>	<u>1,141,768</u>	<u>337,925</u>
Total Expenditures	<u>6,789,693</u>	<u>6,789,693 (1)</u>	<u>6,451,768</u>	<u>337,925</u>
Excess of Revenues Over, (Under) Expenditures	4,663,701	4,663,701	5,319,385	655,684
Other Financing Sources:				
Transfer Out	(6,515,000)	(6,515,000) (1)	(6,515,000)	-
Transfer In	<u>6,515,005</u>	<u>6,515,005</u>	<u>6,515,000</u>	<u>(5)</u>
Net Change in Fund Balance	4,663,706	4,663,706	5,319,385	655,679
Beginning Fund Balance	<u>11,540,997</u>	<u>11,540,997</u>	<u>12,971,058</u>	<u>1,430,061</u>
Ending Fund Balance	<u>\$ 16,204,703</u>	<u>\$ 16,204,703</u>	<u>\$ 18,290,443</u>	<u>\$ 2,085,740</u>

(1) Appropriation Level

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2025

CAPITAL CONSTRUCTION FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Revenue From Local Sources:				
Taxes	\$ 533,300	\$ 533,300	\$ 680,088	\$ 146,788
Earnings on Investments	54,720	54,720	147,619	92,899
Recovery of Prior Year Expenditures	-	-	4,407	4,407
Total Revenues	<u>588,020</u>	<u>588,020</u>	<u>832,114</u>	<u>244,094</u>
EXPENDITURES:				
Support Services	282,370	282,370 (1)	-	282,370
Facilities Acquisition and Construction	3,090,265	3,090,265 (1)	920,114	2,170,151
Total Expenditures	<u>3,372,635</u>	<u>3,372,635</u>	<u>920,114</u>	<u>2,452,521</u>
Net Change in Fund Balance	(2,784,615)	(2,784,615)	(88,000)	2,696,615
Beginning Fund Balance	<u>2,784,615</u>	<u>2,784,615</u>	<u>2,941,182</u>	<u>156,567</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,853,182</u>	<u>\$ 2,853,182</u>

(1) Appropriation Level

INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS



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December 29, 2025

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Lincoln County School District as of and for the year ended June 30, 2025, and have issued our report thereon dated December 29, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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

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

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

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

- There was one instance where the actual expenditures exceeded the budget as noted on page 16.

OAR 162-10-0230 Internal Control

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

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

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

Kenneth Allen, CPA
Municipal Auditor
Clear Trail CPAS

GRANT COMPLIANCE REVIEW

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2025

Program Title	Pass Through Organization	ALN	Pass Through Entity Number	Period Covered	Expenditures	Passed Through to Subrecipients
US DEPARTMENT OF EDUCATION						
Title I Grants to Local Educational Agencies						
Title IA	OR Department of Education	84.010	76513	7/1/23-9/30/24	609,085	
Title IA	OR Department of Education	84.010	82197	7/1/24-9/30/25	1,597,382	129,027
ESSA District & School Improvement	OR Department of Education	84.010	79392	7/1/24-9/30/25	197,583	30,169
ESSA District & School Improvement	OR Department of Education	84.010	75159	7/1/23-9/30/24	53,051	
Total Title I Grants to Local Education Agencies					2,457,101	159,196
Title I State Agency Program for Neglected and Delinquent Children and Youth						
Title ID - Neglected & Delinquent Children	OR Department of Education	84.013	35382	7/1/23-6/30/25	4,019	-
Total Title I State Agency Program for Neglected and Delinquent Children and Youth					4,019	-
Education Stabilization						
ESSER III Fund - ARP	OR Department of Education	84.425	64921	3/13/20-9/30/24	1,016,039	
ESSER III Fund - LTCT	OR Department of Education	84.425	75900	6/1/22-9/30/24	34,720	
ESSER III Title VI Native Education Investment	OR Department of Education	84.425	80409	2/15/24-9/30/24	45,409	
ARP - Homeless Children and Youth II	OR Department of Education	84.425	69364	4/23/21-9/30/24	15,855	
ARP - Jumpstart Kindergarten	OR Department of Education	84.425	74697	5/1/22-9/30-24	308,556	
Total Education Stabilization					1,420,578	-
Supporting Effective Instruction State Grants						
Supporting Effective Instruction State Grants	OR Department of Education	84.367	81285	5/1/24-9/30/25	9,904	
Supporting Effective Instruction State Grants	OR Department of Education	84.367	82460	7/1/24-9/30/25	29,844	
Supporting Effective Instruction State Grants	OR Department of Education	84.367	72745	7/1/22-9/30/23	52,480	
Supporting Effective Instruction State Grants	OR Department of Education	84.367	76710	7/1/23-9/30/24	172,919	
Total Supporting Effective Instruction State Grants					265,146	-
English Language Acquisition State Grants						
Title III - English Language Acquisition	OR Department of Education	84.365	76990	7/1/23-9/30/24	53,825	
Title III - English Language Acquisition	OR Department of Education	84.365	82330	7/1/24-9/30/25	3,593	
Title III - English Language Acquisition	OR Department of Education	84.365	73103	7/1/22-9/30/23	45,269	
Total English Language Acquisition State Grants					102,688	-
Student Support and Academic Enrichment						
Title IV-A - SSAE	OR Department of Education	84.424	82657	7/1/24-9/30/25	171,328	
Total Student Support and Academic Enrichment					171,328	-
21st Century Community Learning Centers						
Title IV-B - After School Learning Centers	OR Department of Education	84.287	77613	7/1/23-9/30/25	220,261	
Title IV-B - After School Learning Centers	OR Department of Education	84.287	83281	7/1/24-9/30/26	252,747	
Total 21st Century Community Learning					473,008	-
Education for Homeless Children and Youth						
McKinney-Vento Homeless	OR Department of Education	84.196	79859	7/1/23-9/30/24	12,175	
McKinney-Vento Homeless	OR Department of Education	84.196	83262	7/1/24-9/30/26	55,126	
Total Education for Homeless Children and Youth					67,301	-
Special Education Grants to State Cluster						
IDEA Part B Section 611 FY23 Formula	OR Department of Education	84.027	78000	7/1/23-9/30/25	367,177	
IDEA Part B Section 611 FY24 Formula	OR Department of Education	84.027	83387	7/1/24-9/30/26	743,546	
Long Term Care & Trtmt - IDEA Funds	OR Department of Education	84.027	35832	7/1/23-6/30/25	3,828	
Special Education - Preschool Grants	OR Department of Education	84.173	77815	7/1/23-9/30/25	4,111	
Special Education - Preschool Grants	OR Department of Education	84.173	83583	7/1/24-9/30/26	11,954	
Total Special Education Cluster					1,130,615	-
Indian Education Grants to Local Educational Agencies						
Indian Education	US Department of Education	84.060A	S060A240152	7/1/24-6/30/25	109,831	
Total Indian Education Grants to Local Educational Agencies					109,831	-
Gaining Early Awareness and Readiness for Undergraduate Programs						
GEAR UP	Oregon State University	84.334	ED185C-J	9/1/23-8/31/25	130,215	
GEAR UP	Oregon State University	84.334	ED185C-I	9/1/23-8/31/25	100,152	
GEAR UP	Oregon State University	84.334	ED185C	9/1/24-8/31/25	32,512	-
Total Gaining Early Awareness and Readiness for Undergraduate Programs					262,879	-
TOTAL US DEPARTMENT OF EDUCATION					6,464,495	159,196

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2025

Program Title	Pass Through Organization	ALN	Pass Through Entity Number	Period Covered	Expenditures	Passed Through to Subrecipients
US DEPARTMENT OF AGRICULTURE						
Local Food For Schools (LFS) Cooperative	OR Department of Education	10.185	76156	7/1/23-6/30/24	30,860	
Child Nutrition Cluster						
National School Breakfast Program	OR Department of Education	10.553	2112001	7/1/24-6/30/25	644,419	
National School Lunch Program - Commodities (non-cash)	OR Department of Education	10.555	2112001	7/1/24-6/30/25	204,203	
National School Lunch Program	OR Department of Education	10.555	2112001	7/1/24-6/30/25	1,665,559	
Summer Food Service Program	OR Department of Education	10.559	2112001	7/1/24-6/30/25	56,767	
Summer Food Service Program -Commodities (non-cash)	OR Department of Education	10.559	2112001	7/1/24-6/30/25	86	
Total Child Nutrition Cluster					<u>2,571,035</u>	-
Child and Adult Care Food Program	OR Department of Education	10.558	2112001	7/1/22-6/30/23	27,585	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78603	7/1/24-9/30/24	1,750	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78604	7/1/24-9/30/24	656	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78605	7/1/24-9/30/24	2,657	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78606	7/1/24-9/30/24	1,589	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78607	7/1/24-9/30/24	2,078	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78608	7/1/24-9/30/24	2,848	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78609	7/1/24-9/30/24	1,928	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78610	7/1/24-9/30/24	2,168	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78612	7/1/24-9/30/24	276	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	78613	7/1/24-9/30/24	1,625	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83746	10/1/24-9/30/25	15,511	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83747	10/1/24-9/30/25	7,315	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83748	10/1/24-9/30/25	21,558	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83749	10/1/24-9/30/25	13,360	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83750	10/1/24-9/30/25	17,228	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83751	10/1/24-9/30/25	23,280	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83756	10/1/24-9/30/25	14,448	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83753	10/1/24-9/30/25	15,120	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83752	10/1/24-9/30/25	15,032	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83754	10/1/24-9/30/25	6,188	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	83755	10/1/24-9/30/25	5,034	
					<u>199,233</u>	-
TOTAL US DEPARTMENT OF AGRICULTURE					<u>2,801,128</u>	-
US DEPARTMENT OF HOMELAND SECURITY						
Federal Emergency Management Agency						
Hazard Mitigation Grant Program	OR Department of Emergency Management	97.039	N/A	N/A	414,593	
TOTAL US DEPARTMENT OF HOMELAND SECURITY					<u>414,593</u>	-
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Community Development Block Grant Disaster Recovery	OR Housing and Community Services Department	14.228	9042	2/5/25-2/2/29	15,260	
TOTAL US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>15,260</u>	-
TOTAL GRANTS EXPENDED OR PASSED THROUGH TO SUBRECIPIENTS					<u>\$ 9,695,476</u>	<u>159,196</u>
School Medicaid Billing	OR Dept of Human Services				23,761	
Schools and Roads - Federal Forest Fees	Lincoln County				46,173	
Total Federal Revenue					<u>\$ 9,765,410</u>	



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December 29, 2025

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

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lincoln County School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 29, 2025.

Report on Internal Control over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Kenneth Allen, CPA
Municipal Auditor
Clear Trail CPAS



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December 29, 2025

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lincoln County School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2025. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lincoln County School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Kenneth Allen, CPA
Municipal Auditor
Clear Trail CPAS

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

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

Noncompliance material to financial statements noted? yes no

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

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS

AL NUMBER **NAME OF FEDERAL PROGRAM CLUSTER**

84.010 Title 1 Grants to Local Educational Agencies

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

Auditee qualified as low-risk auditee? yes no

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

No findings were noted during the audit for 2024-2025.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:

No findings were noted during the audit for 2024-2025.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. **BASIS OF PRESENTATION**

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

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

- c. Financial Report BG-3
 - 1. Monthly Financial Report - Bonds BG 3

**LINCOLN COUNTY SCHOOL DISTRICT
BOND CAPITAL CONSTRUCTION FUND 425
UNAUDITED FINANCIAL STATEMENTS
As of December 31, 2025**

	Budget	Encumb'd	Actual	Remaining
2024-25 Revised per Auditor				
Revenues:				
Local - Interest				
Bond Proceeds				
Fund Tfrs/Asset Sales				
Beg. Fund Balance *				
Total Revenues				
Expenditures:				
Instruction				
Support Services				
Facilities Acq & Const			301,154	
Debt Service				
End Fund Bal/Tfrs				
Total Expenditures			301,154	
Fund Balance			(301,154)	
Less Encumbered			0	
Available for Expenditure			(301,154)	
2025-26				
Revenues:				
Local - Interest			415,492	
Bond Proceeds			78,754,146	
Fund Tfrs/Asset Sales				
Beg. Fund Balance *			(301,154)	
Total Revenues	0		78,868,485	(78,868,485)
Expenditures:				
Instruction				
Support Services			447,939	(447,939)
Facilities Acq & Const	23,822,735	4,531,616	5,037,502	14,253,617
Debt Service			111,392	(111,392)
End Fund Bal/Tfrs				
Total Expenditures	23,822,735	4,531,616	5,596,832	13,694,287
Fund Balance			73,271,653	
Less Encumbered			4,531,616	
Available for Expenditure			68,740,037	

Bond Fund Revenue & Expenditure Summary (Unaudited)
Fiscal Year 2025-26
Year To Date Transactions as of December 31, 2025 - UNAUDITED

	Period 1 Actual July '25	Period 2 Actual Aug '25	Period 3 Actual Sept '25	Period 4 Actual Oct '25	Period 5 Actual Nov '25	Period 6 Actual Dec '25	Period 7 Projected Jan '26	Period 8 Projected Feb '26	Period 9 Projected March '26	Period 10 Projected April '26	Period 11 Projected May '26	Period 12 Projected June '26	Period 13 Projected July '26	Projected 2025-26 Totals	Adopted 2025-26 BUDGET	Year-To-Date 2025-26 Actuals	YTD Diff Budget vs. Projected	% of Budget
Inflows:																		
Beginning Fund Balance														-		-		
Bond Proceeds		78,754,146												78,754,146		78,754,146		
Investments Purchased		(59,146,563)												(59,146,563)		(59,146,563)		
Sale of Investments								18,300,000				18,300,000		36,600,000		-		
LGIP														-		-		
Interest Earned		61,107	21,037	229,903	57,132	46,313	37,515	30,385	140,175	46,100	46,100	133,313		849,079		415,492		
Total Monthly Revenues	0	19,668,690	21,037	229,903	57,132	46,313	37,515	30,385	18,440,175	46,100	46,100	18,433,313	0	57,056,662	0	20,023,075	0	0
CUMULATIVE RESOURCES	-	19,668,690	19,689,727	19,919,630	19,976,762	20,023,075	20,060,590	20,090,975	38,531,150	38,577,250	38,623,350	57,056,662	57,056,662					
Outflows:																		
Salaries (100)	63,904	75,280	61,363	59,686	58,251	57,557								376,040		376,040		
Employee benefits (200)	27,000	31,300	24,751	24,730	25,629	22,858								156,268		156,268		
Purchased services (300)	16,047	98,044	55,607	141,821	124,821	73,232								509,573		509,573		
Supplies (400)	494	12,719	1,699	3,084	375	771								19,141		19,141		
Capital outlay (500)	381,606	735,228	1,017,324	1,169,381	399,227	386,560								4,089,327		4,089,327		
Insurance/Other (600)		418,643	11,750	3,328	58,106	3,059								494,886		494,886		
Interfund Transfers (700)														-		-		
Contingency (800)														-		-		
Unappropriated Funds (800)														-		-		
Total Monthly Expenditures	489,051	1,371,214	1,172,495	1,402,032	666,409	544,037	-	-	-	-	-	-	-	5,645,236	14,791,733	5,645,236	9,146,497	38%
CUMULATIVE EXPENDITURES	489,051	1,860,265	3,032,759	4,434,791	5,101,200	5,645,236	5,645,236	5,645,236	5,645,236	5,645,236	5,645,236	5,645,236	5,645,236					
Month-end Fund Balance	(489,051)	17,808,425	16,656,968	15,484,839	14,875,562	14,377,839	14,415,354	14,445,739	32,885,913	32,932,013	32,978,113	51,411,426	51,411,426	51,411,426				

Revenue Assumptions:

Investments proceeds based on investment maturities.
Interest estimated as of most recent investments statement.

Expenditure Assumptions:

Budget represents preliminary estimate used in August to determine investments cash flow needs
Future months estimates under construction

**LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2025-26 Fiscal Year
DECEMBER 2025**

Date	Payee	Description	Amount
12/4/2025	STAGECRAFT INDUSTRIES, INC	PERFORMING ART STAGE-TAHS	\$ 41,389.00
12/4/2025	NORTHWEST SPORTS TURF SOLUTIONS	TURF FIELD MATERIALS-TOES	\$ 60,800.50
12/12/2025	SMEED COMMUNICATION SERVICES	LOCKDOWN SYSTEMS-CVES,NHS, NMS, TOHS	\$ 46,774.35
12/12/2025	GLAS ARCHITECTS	PROF SVCS FOR AUDITORIUMS-TAHS, TOHS, WHS	\$ 55,124.66
12/23/2025	ULTRASONIC INC	PERFORMING ART STAGE-TAHS	\$ 77,306.00
12/23/2025	RK CONSTRUCTION	FOUNDATION FOR MUSIC ROOM-TAES	\$ 36,665.81

**LINCOLN COUNTY SCHOOL DISTRICT
BOND INVESTMENTS REPORT
December 31, 2025**

**Piper Sandler & Co Brokerage Account, Bank of New York - Pershing
US Treasury Fixed Income Securities**

Beginning Balance	\$ 59,465,688
Additions	195,386
Reductions	-
Ending Balance	\$ 59,661,074

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	\$ 2,159,628
Additions	7,795
Reductions	-
Ending Balance	\$ 2,167,423

Oregon Coast Bank - Money Market Account

Beginning Balance	\$ 12,940,518
Additions	46,319
Reductions	434,559
Ending Balance	\$ 12,552,278

Monthly Totals

Beginning Balance	\$ 74,565,834
Additions	\$ 249,500
Reductions	\$ 434,559
Ending Balance	\$ 74,380,775

Interest Rates

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
LGIP	4.57%	4.43%	4.25%
Oregon Coast Bank	4.55%	4.30%	4.30%

2. Monthly Financial Report - BG3

General Fund Revenue & Expenditure Summary (Unaudited)

Fiscal Year 2025-26

Year To Date Transactions as of December 31, 2025 - UNAUDITED

	Period 1 Actual July '25	Period 2 Actual Aug '25	Period 3 Actual Sept '25	Period 4 Actual Oct '25	Period 5 Actual Nov '25	Period 6 Actual Dec '25	Period 7 Projected Jan '26	Period 8 Projected Feb '26	Period 9 Projected March '26	Period 10 Projected April '26	Period 11 Projected May '26	Period 12 Projected June '26	Period 13 Projected July '26	Projected 2025-26 Totals	Adopted 2025-26 BUDGET	Year-To-Date 2025-26 Actuals	YTD Diff Budget vs. Projected	% of Budget
REVENUES																		
LOCAL SOURCES:																		
Current year's levy					37,845,135	3,204,429	582,030	293,570	1,139,930	165,252	173,936	1,180,286	512,633	45,097,202 *	46,319,020	41,049,564	(1,221,818)	89%
Prior years' taxes		171,229	139,791	86,762	61,844	111,207	35,009	36,348	60,119		36,228	108,326	26,528	873,390 *	805,000	570,833	68,390	71%
Interest on Investments	90,611	92,604	86,620	76,655	101,808	162,039	95,836	86,701	81,665	60,400	63,910	94,442	30,061	1,123,352	805,515	610,337	317,837	76%
Fees Charged to Grants				16,972	26,917	21,957	35,628	22,862	28,694	42,995	26,897	143,396	76,979	443,296	439,247	65,845	4,049	15%
Rentals							2,121			1,273		1,869	496	5,758	10,000	-	(4,242)	0%
Contributions														0		-	-	#DIV/0!
Other Local Income	25,383	(10,706)	689	29,289	99,993	27,636	78,640	43,783	79,833	88,556	105,884	130,580	359,596	1,059,156	1,169,587	172,284	(110,431)	15%
INTERMEDIATE SOURCES:																		
ESD - Severe Disab Support						230,542								230,542	246,000	230,542	(15,458)	94%
County School Fund					217,014							180,125		397,139 *	300,000	217,014	97,139	72%
Other, Hvy Eq Rent Tax, etc		1,250			78									1,328		1,328	1,328	#DIV/0!
STATE SOURCES:																		
SSF- Current Year	3,696,772	1,847,277	1,847,277	1,844,295	1,844,295	1,901,395	1,844,295	1,963,206	1,963,206	1,963,206	1,963,206			22,678,430	22,621,328	12,981,311	57,102	57%
SSF- Prior Year														0		-	-	#DIV/0!
Common School Fund								102,784	147,959	113,457			136,070	500,270 *	658,590	-	(158,320)	0%
State Timber				347,013									277,429	624,442 *	500,000	347,013	124,442	69%
Unrstd Grants, HCD, Wildfire											200,000			200,000	200,000	-	-	0%
FEDERAL SOURCES:																		
Federal Forest Fees														0		-	-	#DIV/0!
Foster Care Transp Reimb													50,000	50,000	50,000	-	-	0%
OTHER RESOURCES:																		
Interfund Transfer														0		-	-	#DIV/0!
Sale of Assets/Ins Proceeds			597											597		597	597	#DIV/0!
Beginning Fund Balance	15,192,860													15,192,860	13,924,568	15,192,860	1,268,292	109%
Total Monthly Revenues	19,005,627	2,101,654	2,074,974	2,053,973	40,544,097	5,659,204	2,673,559	2,549,253	3,501,406	2,435,138	2,570,061	2,116,453	1,192,363	88,477,762	88,048,855	71,439,528	428,907	81%
CUMULATIVE RESOURCES	19,005,627	21,107,281	23,182,254	25,236,227	65,780,324	71,439,528	74,113,087	76,662,340	80,163,746	82,598,885	85,168,946	87,285,399	88,477,762					

EXPENDITURES																		
Salaries (100)	588,666	779,588	2,891,098	2,982,315	3,114,580	2,967,965	2,913,103	3,029,685	2,921,568	2,872,430	3,071,529	7,071,825		35,204,352	35,239,168	13,324,211	(34,816)	38%
Employee benefits (200)	248,053	329,273	1,359,103	1,503,744	1,396,182	1,387,821	1,539,259	1,561,806	1,553,336	1,552,980	1,598,304	3,900,970		17,930,831	18,640,916	6,224,177	(710,085)	33%
Purchased services (300)	1,318,821	905,005	1,143,470	1,913,800	1,670,961	1,534,895	1,691,000	1,601,584	1,662,467	1,722,361	2,096,199	2,033,350	580,091	19,874,004	19,916,806	8,486,953	(42,802)	43%
Supplies (400)	102,433	204,326	281,184	123,145	83,318	86,498	107,849	100,668	88,951	161,260	184,751	274,066	205,885	2,004,335	2,114,981	880,905	(110,646)	42%
Capital outlay (500)						0		4,983	3,759	24,509	24,132	36,486	9,830	103,700	204,580	-	(100,880)	0%
Insurance/Other (600)	1,204,466	4,428	33,646	35,418	1,723	3,045	13,796	5,446	6,134	9,732	41,954	28,605	31,166	1,419,557	1,387,759	1,282,726	31,798	92%
Interfund Transfers (700)												1,345,198		1,345,198	1,345,198	-	-	0%
Contingency (800)														0	3,750,000	-	(3,750,000)	0%
Unappropriated Funds (800)														0	5,449,457	-	(5,449,457)	0%
Total Monthly Expenditures	3,462,439	2,222,621	5,708,501	6,558,421	6,266,764	5,980,225	6,265,007	6,304,171	6,236,215	6,343,271	7,016,867	14,690,501	826,972	77,881,977	88,048,865	30,198,972	(10,166,888)	34%
CUMULATIVE EXPENDITURES	3,462,439	5,685,060	11,393,561	17,951,983	24,218,747	30,198,972	36,463,979	42,768,150	49,004,365	55,347,636	62,364,504	77,055,005	77,881,977					
Month-end Fund Balance	15,543,188	15,422,221	11,788,693	7,284,244	41,561,577	41,240,556	37,649,108	33,894,190	31,159,381	27,251,248	22,804,442	10,230,394	10,595,785	10,595,785				41,240,556

Revenue Assumptions:

Projection amounts based on Adopted Budget and avg % received during same time period over past 8 years

*** Local Revenue - Projected** **47,492,442**

Local Revenue included in 3/3/25 SSF Estimate 48,582,610

Estimated 2024/25 SSF Adjustment (May 2026)

1,090,167

Depends on Actual Local Revenue at Yr End

Anticipated Ending Fund Balance **11,685,952**

Less Unappropriated Ending Fund Balance (7% Required) & Contingency (9,199,457)

Less Estimated Building Ending Fund Balance for use in 2025-26 (1,000,228)

Excess Ending Fund Balance **1,486,268**

Expenditure Assumptions:

Projection amounts based on Adopted Budget and avg % expended during same time period over past 8 years

Amounts adjusted due to correcting F/M staff wages & benefits to bond fund for bond projects.

	Monthly ADMr - Prior Years						Monthly ADMr	YTD ADMr	Yr to Yr Diff	Budgeted	YTD Diff
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26			
	5,567.9	4,892.4	5,163.5	5,095.5	4,959.1	4,775.6	4,641.8	4,641.8	(133.8)	4,536.5	105.3
	5,586.5	4,945.8	5,189.8	5,111.6	4,984.2	4,767.7	4,643.9	4,641.6	(123.8)		105.1
	5,596.7	4,968.0	5,191.8	5,109.0	4,974.9	4,757.7	4,626.9	4,624.2	(130.8)		87.7
	5,585.9	5,089.1	5,192.9	5,098.5	4,961.0	4,746.6	4,609.3	4,631.3	(137.3)		94.8
	5,577.6	5,054.0	5,184.1	5,095.4	4,945.4	4,726.8					
	5,569.1	5,052.3	5,180.8	5,103.0	4,935.4	4,716.6					
COVID-19		5,048.6	5,170.4	5,101.0	4,911.4	4,709.8					
ADM Frozen		5,048.6	5,167.2	5,097.6	4,872.3	4,700.5					
2nd Qtr (Dec)		5,049.0	5,157.0	5,093.8	4,859.1	4,690.4					
		5,090.2	5,122.6	5,007.0	4,833.5	4,618.9					
		5,090.2	5,122.6	5,072.2	4,916.2	4,687.2					

Lincoln County School District
2025-26 Monthly Comparison - General Fund Projected to Actual
December 2025

REVENUES	Projected**	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	4,332,085	3,204,429	(1,127,656) *	Likely timing diff Nov/Feb pmt
Prior years' taxes	96,091	111,207	15,116 *	
Interest on Investments	113,054	162,039	48,985	
Fees Charged to Grants	15,912	21,957	6,045	Varies based on expense/timing
Rentals			-	
Contributions			-	
Other Local Income	96,989	27,636	(69,353)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support		230,542	230,542	Full Yr Pmt - Usually 2 pmts
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:				
SSF- Current Year	1,844,295	1,901,395	57,100 *	
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber			-	*
Unrestricted Grants	57,705		(57,705) *	
FEDERAL SOURCES:				
Federal Forest Fees			-	
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds			-	
Beginning Fund Balance			-	
Total Monthly Revenue	6,556,131	5,659,204	(896,927)	
EXPENDITURES				
Salaries (100)	2,955,381	2,967,965	12,584	Add'l 2% Licensed COLA
Employee benefits (200)	1,541,634	1,387,821	(153,813)	
Purchased services (300)	2,143,977	1,534,895	(609,082)	
Supplies (400)	136,605	86,498	(50,107)	
Capital outlay (500)	1,774	0	(1,774)	
Insurance/Other (600)	16,865	3,045	(13,820)	
Interfund Transfers (700)	250,441		(250,441)	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	7,046,679	5,980,225	(1,066,454)	

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

** Projections based on budget and average % received/expended during same time period over past 7 years. Updated 12/4/25

Lincoln County School District
2025-26 General Fund - Purchased Services Monthly Comparison
December 2025

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Prof Instruction Svcs	400	988	29,919		73,764	62,803	47,616						215,490
Cleaning Services	195,560	195,560	195,560		195,560	195,560	195,560						1,173,363
Repairs & Maint	45,180	59,774	28,638		24,319	10,191	17,292						185,393
Rentals	1,615	29,368	1,615		8,440	2,403	4,638						48,080
Utilities	134	36,667	115,382		120,757	137,600	159,969						570,509
Transportation	77	3,668	199,468	B	874,441	681,519	508,716						2,267,890
Travel	1,862	7,149	756		4,138	8,368	3,163						25,437
Telephone		8,522	4,330		12,695	4,688	9,663						39,898
Postage	2,042	1,529	3,515		3,879	2,176	5,719						18,861
Advertising	115	15											130
Printing & Binding	4,147	4,956	15,655		12,375	10,503	7,273						54,909
Data Lines		390	300		492	195	127						1,505
Charter School Pmts	1,027,152	513,577	513,577		513,577	513,577	513,577						3,595,037
Tuition		33,166	33,166		32,096	33,166	32,096						163,689
Audit Services					15,000								15,000
Legal Services		300	1,476		19,976	6,974	4,082						32,807
Architect/Engr Svcs					1,065	400							1,465
Neg/Labor Consltg													-
Managemnt Svcs							23,276						23,276
Data/Tech Svcs													-
Election Services													-
Other Gen Prof Svcs	40,537	9,375	112		1,227	838	2,127						54,215
Total	1,318,821	905,005	1,143,470		1,913,800	1,670,961	1,534,895	-	-	-	-	-	8,486,953

For Reference Only:

Less Transportation	(77)	(3,668)	(199,468)		(874,441)	(681,519)	(508,716)	-	-	-	-	-	-
Charter Sch Pmts	(1,027,152)	(513,577)	(513,577)		(513,577)	(513,577)	(513,577)	-	-	-	-	-	-

Purchased Services	291,593	387,760	430,425		525,782	475,865	512,602	-	-	-	-	-	A
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Notes:

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

B: Includes July - Sept Invoices with Fixed Costs

LINCOLN COUNTY SCHOOL DISTRICT

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	2,644,752		834,304	1,810,448
Intermediate				
State	4,745,548		363,185	4,382,364
Federal	8,116,673		1,530,050	6,586,623
Beg. Fund Balance *	2,946,543		2,830,894	115,649
Total Revenues	18,453,516		5,558,434	12,895,083
Expenditures:				
Instruction	5,360,909	2,102,280	1,258,847	1,999,782
Support Services	8,388,582	1,210,273	1,478,751	5,699,558
Enterprise	854,442	85,344	136,823	632,274
Facilities Acq & Const	3,849,584	307,742	53,189	3,488,652
End Fund Bal/Tfrs				0
Total Expenditures	18,453,516	3,705,639	2,927,610	11,820,267
Fund Balance			2,630,824 ***	
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance*	86,279		186,279	(100,000)
Total Revenues	86,279	0	186,279	(100,000)
Expenditures:				
Instruction	86,279	9,501		76,778
Support Services				0
End Fund Balance				0
Total Expenditures	86,279	9,501	0	76,778
Fund Balance			186,279	
Less Encumbered			9,501	
Available for Expenditure			176,778	
Musical Instruments (287)				
Revenues:				
Transfers				0
Beg. Fund Balance*	433,661		533,656	(99,995)
Total Revenues	433,661		533,656	(99,995)
Expenditures:				
Instruction	393,000			393,000
Support Services	40,661			40,661
End Fund Balance				0
Total Expenditures	433,661	0	0	433,661
Fund Balance			533,656	
Less Encumbered			0	
Available for Expenditure			533,656	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of December 31, 2025 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	563,400		128,624	434,776
Beg. Fund Balance*			0	0
Total Revenues	563,400		128,624	434,776
Expenditures:				
Instruction	525,968	293,438	154,919	77,611
Support Services	50,996	33,648	16,191	1,158
Enterprise	19,116			19,116
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	596,080	327,086	171,109	97,885
Fund Balance			(42,485) ***	
Student Investment Account (289/989)				
Revenues:				
State	5,037,550		1,421,228	3,616,321
Beg. Fund Balance*				0
Total Revenues	5,037,550		1,421,228	3,616,321
Expenditures:				
Instruction	2,541,627	1,380,366	778,478	382,783
Support Services	2,231,186	1,501,850	727,133	2,203
Enterprise	264,736		245,160	19,576
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	5,037,550	2,882,216	1,750,771	404,563
Fund Balance			(329,543) ***	
Curriculum (290)				
Revenues:				
Local	80,000		101,275	(21,275)
Transfers	500,000			500,000
Beg. Fund Balance*	5,440,952		4,908,824	532,128
Total Revenues	6,020,952		5,010,099	1,010,853
Expenditures:				
Instruction	1,098,000	2,054	576,594	519,352
Support Services				0
Contingency	4,922,952			4,922,952
End Fund Balance				
Total Expenditures	6,020,952	2,054	576,594	5,442,304
Fund Balance			4,433,505	
Less Encumbered			0	
Available for Expenditure			4,433,505	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo Jr/Sr HS				
Revenues:				
Local			3,796	(3,796)
State	72,519			72,519
Beg. Fund Balance *	205,142		172,991	32,151
Total Revenues	277,661		176,787	100,874
Expenditures:				
Instruction	180,216	10,186	10,421	159,609
Support Services	24,926	385	8,869	15,672
Enterprise				0
Facilities Acq & Const				
Conting/End Fund Bal	72,519			72,519
Total Expenditures	277,661	10,571	19,290	247,800
Fund Balance			157,498	
Less Encumbered			10,571	
Available for Expenditure			146,927	
High School Success (292)				
Revenues:				
State	1,534,608		767,304	767,304
Beg. Fund Balance *				0
Total Revenues	1,534,608		767,304	767,304
Expenditures:				
Instruction	812,675	452,356	241,068	119,251
Support Services	721,933	182,858	159,100	379,974
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,534,608	635,215	400,168	499,226
Fund Balance			367,136 ***	
Building Maintenance (293)				
Revenues:				
Local	50,000		52,232	(2,232)
Federal				
Fund Tfrs/Asset Sales				0
Beg. Fund Balance *	2,185,005		2,433,348	(248,343)
Total Revenues	2,235,005		2,485,580	(250,575)
Expenditures:				
Instruction	375,000			375,000
Support Services	675,000	145,024	122,542	407,434
Enterprise				
Facilities Acq & Const	1,185,005		187,420	997,585
End Fund Bal/Tfrs				
Total Expenditures	2,235,005	145,024	309,963	1,780,018
Fund Balance			2,175,618	
Less Encumbered			145,024	
Available for Expenditure			2,030,594	

* Beginning Fund Balances are Audited

** Fund Balances do NOT include encumbered expenditures

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

LINCOLN COUNTY SCHOOL DISTRICT

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	269,150		48,582	220,568
State	125,000		2,143	122,857
Federal	3,326,636		677,685	2,648,951
Sale/Loss of Assets			76,537	(76,537)
Beg. Fund Balance *	100,000		196,889	(96,889)
Total Revenues	3,820,786		1,001,835	2,818,951
Expenditures:				
Instruction	68,210	31,284	33,623	3,303
Support Services	37,724	18,843	16,379	2,503
Enterprise	3,714,852	2,409,144	832,121	473,587
Total Expenditures	3,820,786	2,459,271	882,122	479,392
Fund Balance			119,713	***
Student Activities (295)				
Revenues:				
Local	1,380,723		839,390	541,333
Beg. Fund Balance *	1,500,000		1,303,089	196,911
Total Revenues	2,880,723		2,142,479	738,244
Expenditures:				
Instruction	1,500,723	133,135	577,461	790,126
Support Services	110,000	795	6,797	102,408
Enterprise	100,000			100,000
Facilities Acq & Const		31,470	2,250	(33,720)
Contingency	1,170,000			1,170,000
Total Expenditures	2,880,723	165,401	586,508	2,128,814
Fund Balance			1,555,971	
Less Encumbered			<u>165,401</u>	
Available for Expenditure			1,390,570	
Outdoor School for All (296)				
Revenues:				
State	327,689			327,689
Total Revenues	327,689		0	327,689
Expenditures:				
Instruction	306,018			306,018
Support Services	21,671			21,671
Total Expenditures	327,689	0	0	327,689
Fund Balance			0	***
Technology (298)				
Revenues:				
Local	20,515		103,531	(83,016)
Transfers	500,000			500,000
Beg. Fund Balance*	4,475,000		4,438,189	36,811
Total Revenues	4,995,515		4,541,720	453,796
Expenditures:				
Instruction	334,000			334,000
Support Services	463,989	21,761	179,700	262,528
Contingency	1,000,000			1,000,000
End Fund Balance	3,197,526	3,197,526		0
Total Expenditures	4,995,515	3,219,287	179,700	1,596,528
Fund Balance			4,362,019	
Less Encumbered			<u>3,219,287</u>	
Available for Expenditure			1,142,733	

2025-26 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS As of December 31, 2025 - UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	128,500		2,473	126,027
Sale of Assets				0
Beg. Fund Balance *	96,557		163,144	(66,587)
Total Revenues	225,057		165,617	59,440
Expenditures:				
Support Services	225,057		55,348	169,709
End Fund Balance				
Total Expenditures	225,057	0	55,348	169,709
Fund Balance			110,270	
Less Encumbered			<u>0</u>	
Available for Expenditure			110,270	
PERS Bonds Debt Service (320)				
Revenues:				
Local	4,850,636		1,641,847	3,208,789
Beg. Fund Balance *	7,162,566		8,843,137	(1,680,571)
Total Revenues	12,013,202		10,484,985	1,528,217
Expenditures:				
Debt Service	6,167,240			6,167,240
End Fund Balance	5,845,962			5,845,962
Total Expenditures	12,013,202	0	0	12,013,202
Fund Balance			10,484,985	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	6,179,420		5,261,899	917,521
Transfers	6,695,000			6,695,000
Beg. Fund Balance *	8,862,585		9,447,305	(584,720)
Total Revenues	21,737,005		14,709,205	7,027,800
Expenditures:				
Debt Service	15,042,000		20,426	15,021,574
Transfers	6,695,005			6,695,005
End Fund Balance				0
Total Expenditures	21,737,005	0	20,426	21,716,579
Fund Balance			14,688,779	
Capital Construction Fund (405)				
Revenues:				
Local	620,000		291,145	328,855
Beg. Fund Balance *	1,944,505		1,971,770	(27,265)
Total Revenues	2,564,505		2,262,915	301,590
Expenditures:				
Support Services	510,000		42,999	467,001
Facilities Acq & Const	2,054,505	500,000	391,831	1,162,674
Total Expenditures	2,564,505	500,000	434,830	1,629,675
Fund Balance			1,828,085	
Less Encumbered			<u>500,000</u>	
Available for Expenditure			1,328,085	
* Beginning Fund Balances are Audited				
** Fund Balances do NOT include encumbered expenditures				
*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal				

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
OSCIM Grant - Capital Construction Fund				
Revenues:				
State				0
Beg. Fund Balance *				0
Total Revenues	0		0	0
Expenditures:				
Support Services				0
Facilities Acq & Const				0
Total Expenditures	0	0	0	0
Fund Balance			0	
Less Encumbered			<u>0</u>	
Available for Expenditure			0	
Future Property Purchases Reserve (420)				
Revenues:				
Local	25,000		27,131	(2,131)
Fund Trfs/Asset Sales				
Beg. Fund Balance *	1,156,355		1,182,565	(26,210)
Total Revenues	1,181,355		1,209,696	(28,341)
Expenditures:				
Facilities Acq & Const	1,181,350			1,181,350
Transfers	5			
Total Expenditures	1,181,355			1,181,355
Fund Balance			1,209,696	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	1,011,583		372,484	639,099
Beg. Fund Balance *	1,356,628		1,332,871	23,757
Total Revenues	2,368,211		1,705,355	662,856
Expenditures:				
Support Services	988,107		509,305	478,802
Contingency	1,380,104			1,380,104
Total Expenditures	2,368,211		509,305	1,858,906
Fund Balance			1,196,050	
Less Encumbered			<u>0</u>	
Available for Expenditure			1,196,050	
District Medical Group HRA (620)				
Revenues:				
Local	910,000		439,437	470,563
Beg. Fund Balance	3,217,270		3,438,617	(221,347)
Total Revenues	4,127,270		3,878,054	249,216
Expenditures:				
Support Services	1,114,655	10,980	303,831	799,844
End Fund Balance	3,012,615			3,012,615
Total Expenditures	4,127,270	10,980	303,831	3,812,459
Fund Balance			3,574,223	
Less Encumbered			<u>10,980</u>	
Available for Expenditure			3,563,243	

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$25,000 - All Funds
2025-26 Fiscal Year
DECEMBER 2025

Date	Payee	Description	Amount
12/5/2025	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACTED SERVICES	\$ 321,763.13
12/5/2025	SODEXO, INC & AFFILIATES (CUST)	2025-26 CONTRACTED SERVICES	\$ 196,019.30
12/5/2025	APPLE INC.	STAFF TECHNOLOGY	\$ 35,160.00
12/12/2025	VOYAGER SOPRIS LEARNING	ELEMENTARY AND SPED CURRICULUM	\$ 28,619.60
12/12/2025	LATHAM CENTERS, INC.	TUITION-SPECIAL ED OUT OF STATE PLACEMENT	\$ 32,095.80
12/12/2025	EDUPOINT EDUCATIONAL SYSTEMS	STUDENT INFORMATION SYSTEM FEES	\$ 75,329.00
12/12/2025	FIRST STUDENT, INC.	STUDENT TRANSPORTATION	\$ 479,494.74
12/12/2025	EDDYVILLE CHARTER SCHOOL	2025-26 SSF PAYMENTS	\$ 115,231.00
12/12/2025	SILETZ VALLEY CHARTER SCHOOL	2025-26 SSF PAYMENTS	\$ 231,573.00

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
December 31, 2025**

**Piper Sandler & Co Brokerage Account, Bank of New York - Pershing
US Treasury Fixed Income Securities**

Beginning Balance	\$	-
Additions		20,117,226
Reductions		
Ending Balance	\$	20,117,226

Oregon State Treasury - Local Government Investment Pool

Beginning Balance	\$	67,771,451
Additions		5,317,464
Reductions		22,375,000
Ending Balance	\$	50,713,915

Oregon State Treasury - Local Government Investment Pool - 2002 PERS Bonds

Beginning Balance	\$	1,625,804
Additions		262,976
Reductions		183,150
Ending Balance	\$	1,705,630

Oregon State Treasury - Local Government Investment Pool - 2003 PERS Bonds

Beginning Balance	\$	1,850,238
Additions		299,517
Reductions		217,970
Ending Balance	\$	1,931,785

Oregon Coast Bank - Money Market Account

Beginning Balance	\$	17,138,887
Additions		22,431,354
Reductions		25,553,829
Ending Balance	\$	14,016,411

**Oregon Coast Bank - 9 Month Time CD (Fund 331 QSCB Sinking Fund)
3.94%**

Beginning Balance	\$	1,899,504
Additions		18,659
Reductions		-
Ending Balance	\$	1,918,163

Monthly Totals

Beginning Balance	\$	90,285,884
Additions	\$	28,329,970
Reductions	\$	48,329,949
Ending Balance	\$	70,285,904

Interest Rates

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
LGIP	4.57%	4.43%	4.25%
Oregon Coast Bank	4.55%	4.30%	4.30%

- d. Food Services Report (Written) BG-2
- e. First Student Report (Oral) BG-3

Lincoln County School District Board Meeting General Session, January 13, 2025

Date: January 7, 2025

Dear: LCSD School Board & Transportation Leadership,

Happy New Year, 2026! After a rough end to 2025 dealing with flooding and wind damage throughout the county, we are back in the saddle to transport our students to their destinations.



Driver staffing

We are working diligently to increase the applicant flow through recruiting campaigns.

- FY 26 Wages: \$23.12 – \$27.91
- Hiring Bonuses of \$3500 for CDL S/P endorsed drivers
- Hiring Bonuses of \$2000 for non-CDL S/P endorsed drivers
- Paid Training
- \$500 Employee Referral Bonus

The data on the left represents current driver availability and route count as of 01/07/2026. Over the winter break, we were able to replace one of the borrowed drivers. One of the LOA drivers resigned for health reasons and we hired two experienced drivers who transferred from Sandy, OR and Kansas.

Route Count (current)	63
GenEd	41
SpEd	13
Type 10	9
Driver Staffing Goal	63
Drivers Assigned to a Route	53
Cover Drivers	6
Borrowed Drivers	3
Total Drivers On Hand <small>Excluding staff or borrowed drivers</small>	57
CDL	46
Type 10	7
Borrowed Drivers	3
Casual Drivers (limited route availability)	(7)
Over/(Short) for Route Coverage	-6
Drivers in Training/Testing	4
Apps as of 12/22/2025	5
Permit Pending	19
Total # in Training (Classroom)	1
Behind-the-Wheel Training	2
Leave/Unavailable	3



Recruiting

- Our current recruiting efforts include the distribution of flyers and online advertisements with the various employment websites. We have a healthy pipeline, and many candidates are still in the process of obtaining their learner's permits. We frequently reach out to the candidates to check in with them and find out if they need help with any of their pre-hire tasks.
- Not many of our current employees are interested in extra work which means that our intentions to have recruiters sitting at the Worksource offices in Newport and Lincoln City are only

sporadically met. While past data suggests that we have not had recruiting traction at Worksource, recruiter reports make it clear that job seekers do appreciate the opportunity to speak with someone. We will continue to send folks to the various Worksource locations.



Customer issues/ resolutions

- **Driver Shortage:**
 - Our pipeline currently has 13 CDL and 6 van driver candidates. Our hope is that they all pass their qualification requirements and that we can put them all through training asap, so we can send the remaining borrowed drivers home and uncombine a few of the routes that have heavy loads
 - We implemented several strategies, including expanded online recruiting through Indeed, Craigslist, and WorkAtFirst.com, as well as local advertising in Oregon Coast Today to reach a broader audience. Additional initiatives include paid CDL training, referral and sign-on incentives.
 - First Student implemented an employee survey platform (Peakon) that allows them to anonymously give their feedback on management and alignment with our company goals. Based on the comments, management is scored; the goal is to provide our employees with an opportunity to share their opinions, so management can build an action plan to show that we hear their voices.
- **High Student Load Counts**
 - FirstAlt continues to be a viable solution for students with special needs, and HELP students. At this point, we are working with a family on HWY 229 that is particularly affected by the closure, as they cannot catch their regular bus to Siletz Valley School. The five affected students are currently being picked up at 530AM and don't get home until 12 hours later. The family appreciates all we are doing to assist them and get their students to school and from school; however, we are continuing to find a better option for these children as the 12-hour days are strenuous on them.



Noteworthy Successes

- Over the last few weeks, the driver shortage in Waldport has significantly decreased. We only have one OOT driver left and even she will be replaced soon with a new CDL driver. This will allow us to move the borrowed driver to the East-West areas as there is the greatest need.
- With the increase in drivers our ability to shift drivers into areas of high needs, we are also able to look at routes with high load counts and how we can help alleviate overcrowding. Until this point, we could only drive full routes and deal with the behaviors associated with these routes. By spreading out the students, we can decrease load counts and behaviors.



Technology Updates

- On January 5, 2026, First Student launched a new centralized billing process that will help us communicate our location finances with the Regional Finance Managers on a weekly basis. This will give us a more frequent insight into finances throughout the month. Even though the billing

templates are now combined into one spread sheet, we will still be able to provide you with the documents needed to process your district-internal finances.

- Along with the changes in billing, our payroll processes are also changing. We will start using centralized HALO Operations that will make entering and tracking of payments more transparent and accessible. In addition, our processes to request off-cycle payouts will also be replaced By HALO Operations; this process is simplified and eliminates redundancy and extra steps.



Latest news

- Yaquina View Elementary School Dismissal Bus Line-up. On January 5th, we started a new bus lineup to assist the school's end-of-day process. So far, there have been a few issues that involve parent pick-up vehicles, as they are currently not being held back until buses are in place. We will continue to work with the school to make the bus line up as safe and efficient as possible.



Important dates

- January 19-Martin Luther King Day
- January 24-Make-Up Holiday Celebration due to the Flood & Wont-out
- January 26-Records Day: No School

f. Custodial Services Report (Written) BG-3



SODEXO & LINCOLN COUNTY SCHOOL DISTRICT

END OF THE MONTH REPORT- CUSTODIAL

DECEMBER 2025

DECEMBER HIGHLIGHTS

- Started spray disinfecting busses and classrooms (last month) moving forward will use data to determine extra disinfection.
- Construction clean & floor finish for Sam Case new rooms/floor and Taft Ele. New bathrooms
- 3 interviews completed for new operations manager. 1 interview scheduled for January.
- New signage for Vape disposal out to schools (ongoing)



DECEMBER CONTINUED

- Deep cleaning classrooms and bathrooms over the holiday break.
- All filters in air handlers changed out.
- Floors scrubbed
- Principal Meetings for December: Avg. Score = 8.5
 - Lowest score: 7 (1 schools)
 - Highest score: 10 (1 schools)



Taft Elementary new bathrooms



Sam Case new construction



CHALLENGES

Callouts and open positions-(1.5 FTE)

Bathroom vandalism

Keeping basketball courts clean while not pulling time from cleaning classrooms.

SAFETY

 Injuries/Incidents: 0 December. YTD 0 (0 ytd)



Loss Time: 0



Safe Schools: All EEs have finished Vector training prior to school starting



3 Checks for Safety: 1.)- Do I know how to perform the task? 2.) Do I have the correct tools/PPE? 3.) Is my environment safe? (answer No to any of these questions then stop and call a manager!)



Monthly Safety training: Slips, Trips & Falls

6. Board Reports
7. Superintendent's Report
 - a. Continuous Improvement Plan (CIP) Report BG-1

**LCSD Continuous Improvement Plan Data Tracking
September 2025**

Academics

- All students will achieve and stay engaged in learning so that each school will increase and maintain the percentage of students at or above benchmark by 5% each year in reading for the next three years, and each school will increase and maintain the percentage of students at or above benchmark by 10% each year in math for the next three years.
- Each LCSD high school will improve its 9th-grade on-track data and four-year cohort graduation by 3% each year or reach and maintain 90% over the next three years.

Acadience/ iReady Reading	K	1	2	3	4	5	6	7	8
	33%	42%	44%	47%	41%	38%	66% Acadience 23% iReady	28%	30%
iReady Math	K	1	2	3	4	5	6	7	8
	9%	5%	6%	4%	12%	14%	15%	16%	15%
9th Grade On Track Projection	69%		Graduation Projection	73%		Dual Credit Early College	N/A	AP/IB	N/A
3rd Grade Reading SBAC	29.7%		8th Grade Math SBAC	12.7%		11th Grade ELA SBAC	49.0%	11th Grade Math SBAC	20.8%

Wellness and Belonging

- Schools will meet the mental and emotional needs of students and families as demonstrated by a 5% increase in regular attendance each year for the next three years or the maintenance of 90% regular attendance (regular attendance is defined as 90% of the students attending 90% of the time each year).

Kindergarten Attendance Projection	72.2%	District Attendance Projection	73.1%	Exclusions	1.9%	
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Community Connection

- LCSD will build strong relationships with families and the community as demonstrated by surveys indicating that 75% of staff, students, and community members are satisfied with LCSD programs, practices, and support.

Family Night Attendance	44% (1865) 4229.8	Conference Attendance		Survey Results		
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LCSD Continuous Improvement Plan Data Tracking

October 2025

Academics

- All students will achieve and stay engaged in learning so that each school will increase and maintain the percentage of students at or above benchmark by 5% each year in reading for the next three years, and each school will increase and maintain the percentage of students at or above benchmark by 10% each year in math for the next three years.
- Each LCSD high school will improve its 9th-grade on-track data and four-year cohort graduation by 3% each year or reach and maintain 90% over the next three years.

Acadience/ iReady Reading	K	1	2	3	4	5	6	7	8
	33%	42%	44%	47%	41%	38%	66% <small>Acadience</small> 23% <small>iReady</small>	28%	30%
iReady Math	K	1	2	3	4	5	6	7	8
	9%	5%	6%	4%	12%	14%	15%	16%	15%
9th Grade On Track Projection	75%		Graduation Projection	77%		Dual Credit Early College	N/A	AP/IB	N/A
3rd Grade Reading SBAC	29.7%		8th Grade Math SBAC	12.7%		11th Grade ELA SBAC	49.0%	11th Grade Math SBAC	20.8%

Wellness and Belonging

- Schools will meet the mental and emotional needs of students and families as demonstrated by a 5% increase in regular attendance each year for the next three years or the maintenance of 90% regular attendance (regular attendance is defined as 90% of the students attending 90% of the time each year).

Kindergarten Attendance Projection	65.6%	District Attendance Projection	69.1%	Exclusions	3.3%	
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Community Connection

- LCSD will build strong relationships with families and the community as demonstrated by surveys indicating that 75% of staff, students, and community members are satisfied with LCSD programs, practices, and support.

Family Night Attendance	1880/4229 (44%)	Conference Attendance	Total: 58% Ele: 86% Sec: 38% 121	Survey Results		
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**LCSD Continuous Improvement Plan Data Tracking
November 2025**

Academics

- All students will achieve and stay engaged in learning so that each school will increase and maintain the percentage of students at or above benchmark by 5% each year in reading for the next three years, and each school will increase and maintain the percentage of students at or above benchmark by 10% each year in math for the next three years.
- Each LCSD high school will improve its 9th-grade on-track data and four-year cohort graduation by 3% each year or reach and maintain 90% over the next three years.

Acadience/ iReady Reading	K	1	2	3	4	5	6	7	8
	33%	42%	44%	47%	41%	38%	66% <small>Acadience</small> 23% <small>iReady</small>	28%	30%
iReady Math	K	1	2	3	4	5	6	7	8
	9%	5%	6%	4%	12%	14%	15%	16%	15%
9th Grade On Track Projection	72% (-3%)		Graduation Projection	76% (-1%)		Dual Credit Early College	N/A	AP/IB	N/A
3rd Grade Reading SBAC	29.7%		8th Grade Math SBAC	12.7%		11th Grade ELA SBAC	49.0%	11th Grade Math SBAC	20.8%

Wellness and Belonging

- Schools will meet the mental and emotional needs of students and families as demonstrated by a 5% increase in regular attendance each year for the next three years or the maintenance of 90% regular attendance (regular attendance is defined as 90% of the students attending 90% of the time each year). GOAL: 65.9%

Kindergarten Attendance Projection	61.8% (-3.8%)	District Attendance Projection	67.6% (-2%)	Exclusions	4.2% (+.9%)	
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Community Connection

- LCSD will build strong relationships with families and the community as demonstrated by surveys indicating that 75% of staff, students, and community members are satisfied with LCSD programs, practices, and support.

Family Night Attendance	2039/4229 (48%) (+4%)	Conference Attendance	Total: 58% Ele: 86% Sec: 38%	Survey Results	By School	
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**LCSD Continuous Improvement Plan Data Tracking
December 2025**

Academics

- All students will achieve and stay engaged in learning so that each school will increase and maintain the percentage of students at or above benchmark by 5% each year in reading for the next three years, and each school will increase and maintain the percentage of students at or above benchmark by 10% each year in math for the next three years.
- Each LCSD high school will improve its 9th-grade on-track data and four-year cohort graduation by 3% each year or reach and maintain 90% over the next three years.

Acadience/ iReady Reading	K	1	2	3	4	5	6	7	8
	33%	42%	44%	47%	41%	38%	66% Acadience 23% iReady	28%	30%
iReady Math	K	1	2	3	4	5	6	7	8
	9%	5%	6%	4%	12%	14%	15%	16%	15%
9th Grade On Track Projection	72%		Graduation Projection	76%		Dual Credit Early College	N/A	AP/IB	N/A
3rd Grade Reading SBAC	29.7%		8th Grade Math SBAC	12.7%		11th Grade ELA SBAC	49.0%	11th Grade Math SBAC	20.8%

Wellness and Belonging

- Schools will meet the mental and emotional needs of students and families as demonstrated by a 5% increase in regular attendance each year for the next three years or the maintenance of 90% regular attendance (regular attendance is defined as 90% of the students attending 90% of the time each year). GOAL: 65.9%

Kindergarten Attendance Projection	62.5% (+0.7%)	District Attendance Projection	64.8% (-2.8%)	Exclusions	5.1%	
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Community Connection

- LCSD will build strong relationships with families and the community as demonstrated by surveys indicating that 75% of staff, students, and community members are satisfied with LCSD programs, practices, and support.

Family Night Attendance	2086/4203 49.8% (+1.8%) Music Concerts	Conference Attendance	Total: 58% Ele: 86% Sec: 38% 123	Survey Results	Overall: 3.31/4 Parent Involv.: 3.24/4	
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- b. Equity Committee Presentation BG-2/3
- 8. Adoption of the Consent Calendar
 - a. Minutes of the Board
 - b. Human Resources
 - 1. Board Personnel Action

Board Agenda — January 13, 2026 — Personnel Action

Classified Hire (s):

Kelly Lazarus	School Secretary/Sam Case
Dahlia Merry	Special Education Teaching Asst II/Taft 7-12
Leila Wagner	Special Education Teaching Asst II/Taft 7-12

Coach Hire (s):

Cody Worden	MS Asst Boys Basketball/Toledo Jr-Sr High
Christopher Henarie	MS Boys Basketball/Toledo Jr-Sr High
Michael Cooke	Asst Wrestling/Waldport High

Resignation(s):

Vicki Folkerts	School Secretary Sam Case	Resignation 8/1/2023 - 1/26/2026
Jill Tyler	Special Education Teaching Assistant Toledo Elementary School	Resignation 12/1/2014 – 12/19/2025
Anthony Avila	Special Education Teaching Asst II Taft Elementary	Resignation 8/29/2025 – 12/15/2025
Makayla Sanchez	Instructional Assistant Taft Elementary	Resignation 8/29/2025 – 12/19/2025
Mary Goodhue	Special Education Teaching Asst II Taft 7-12	Resignation 8/30/2024 – 12/19/2025
Abigail Krupar	Special Education Teaching Asst II Newport Middle School	Resignation 8/31/2023 – 12/19/2025

c. Board

1. Linn Benton Lincoln Educational Service District Local Service Plan BG-3



LBL

LINN BENTON LINCOLN
EDUCATION SERVICE DISTRICT

2025-2027

Fall 2025 Revision



LOCAL SERVICE PLAN

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Serving the Counties of Linn, Benton, Lincoln, and Beyond!

Linn Benton Lincoln Education Service District (LBL) serves educational agencies, districts, and schools across the state with high-quality services and programs that are practical, reliable, and economical. LBL has a distinguished reputation for supporting educational excellence and equity, working cooperatively with educators and educational agencies, and effecting productive solutions that help schools, teachers, students, and families meet Oregon's educational goals.

LBL is one of 19 Education Service Districts in Oregon that serve all 36 counties. The purpose of Oregon's Education Service Districts is defined in Oregon Revised Statute (ORS) 334.005. Education Service Districts assist school districts and the State of Oregon in achieving Oregon's education goals by providing equitable education opportunities for all of Oregon's public school students.



LBL comprises 12 component districts and 96 schools with approximately 34,512 students in Linn, Benton, and Lincoln counties. LBL also serves students and districts elsewhere in Oregon through grants and contracts. Its governance structure includes a seven-member Board.

Education Service Districts and Oregon Revised Statutes

Education Service Districts (ESDs) originated in Oregon's first laws establishing a general system of common schools. Through the history of Oregon's regional services system, local governances and state statutes concerning the mission of ESDs has remained somewhat constant: "Education Service Districts assist school districts and the State of Oregon in achieving Oregon's education goals by providing excellent and equitable educational opportunities for all Oregon public school students."

ORS 334.005 defines the mission, purpose, and accountability of an ESD. The mission of education service districts is to assist school districts and the Department of Education in achieving Oregon's educational goals by providing equitable, high quality, cost-effective, and locally responsive educational services at a regional level.

An education service district plays a key role in:

- Ensuring an equitable and excellent education for all children in the state;
- Implementing the Oregon Educational Act for the 21st Century;
- Fostering the attainment of high standards of performance by all students in Oregon's public schools;
- Facilitating interorganizational coordination and cooperation among education, social service, health care, and employment training agencies.



Per ORS 334.175, Education Service Districts must provide regionalized core services in the following areas:

- Programs for children with special needs, including but not limited to special education services and services for at-risk students.
- Technology support for component school districts and the individual technology plans for those districts, including but not limited to technology infrastructure services, data services, instructional technology services, and distance learning.
- School improvement services for component school districts, including but not limited to:
 - 1.** Services designed to support component school districts in meeting the requirements of state and federal law;
 - 2.** Services designed to allow the education service district to participate in and facilitate a review of the state and federal standards related to the provision of a quality education by component school districts;
 - 3.** Services designed to support and facilitate continuous school improvement planning;
 - 4.** Services designed to address schoolwide behavior and climate issues;
 - 5.** Services designed to support career and technical education.
- Administrative and support services for component school districts, including but not limited to services designed to consolidate component school district business functions, liaison services between the Department of Education and component school districts, and registration of children being taught by private teachers, parents, or legal guardians pursuant to ORS 339.035.

An education service district may provide entrepreneurial services to public and private entities and to school districts that are not component school districts of the education service district with the approval of the constituent districts through their approval of the Local Service Plan.



Equity Lens

We believe that every student, staff and community partner should be treated equitably. Our focus is to eliminate disparities among all groups.

Equity:

Just and fair inclusion. An equitable society is one in which all can participate and prosper to allow all to reach their full potential.



Purpose:

Provide a common vocabulary and protocol to produce and evaluate policies, practices, processes, programs, services or decisions that result in more equitable outcomes.



Procedure:

Consider the following four questions for any policy, practice, process, program, service or decision::

1

Who Does It Impact?

Who are the groups affected?
What are the potential impacts on these groups?

2

Who Has the Opportunities and is Included and Who is Not?

Are existing disparities ignored or worsened?
Are there unintended consequences?

3

Whose Voices Are at the Table?

Have we intentionally involved our partners?

4

Can We Do About It?

How will we mitigate the negative impacts and address the barriers identified above?

Non-Discrimination: LBL ESD prohibits discrimination and harassment on any basis protected by law, including but not limited to an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, disability, veterans status, or the protected status of any other person with whom the individual associates

Meet our **BOARD OF DIRECTORS**



Bill Hays
Zone 1
Term Expires 6.30.28



Lori Greenfield
Zone 2
Term Expires 6.30.28



Michael Thomson
Zone 3
Term Expires 6.30.28



Denise Hughes-Tafen
Zone 4
Term Expires 6.30.28



Amy Vctor
Zone 5
Term Expires 6.30.27



Miriam Cummins
Zone 6
Term Expires 6.30.27



Eddie Symington
Zone 7
Term Expires 6.30.27

GOALS & BOARD OBJECTIVES

Board Performance Objective 1

Pursue innovation through service delivery, equitable resource allocation, evaluation and improvement, staff development, and use of technology.

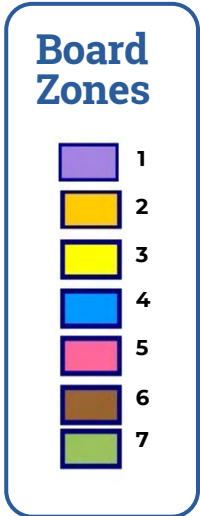
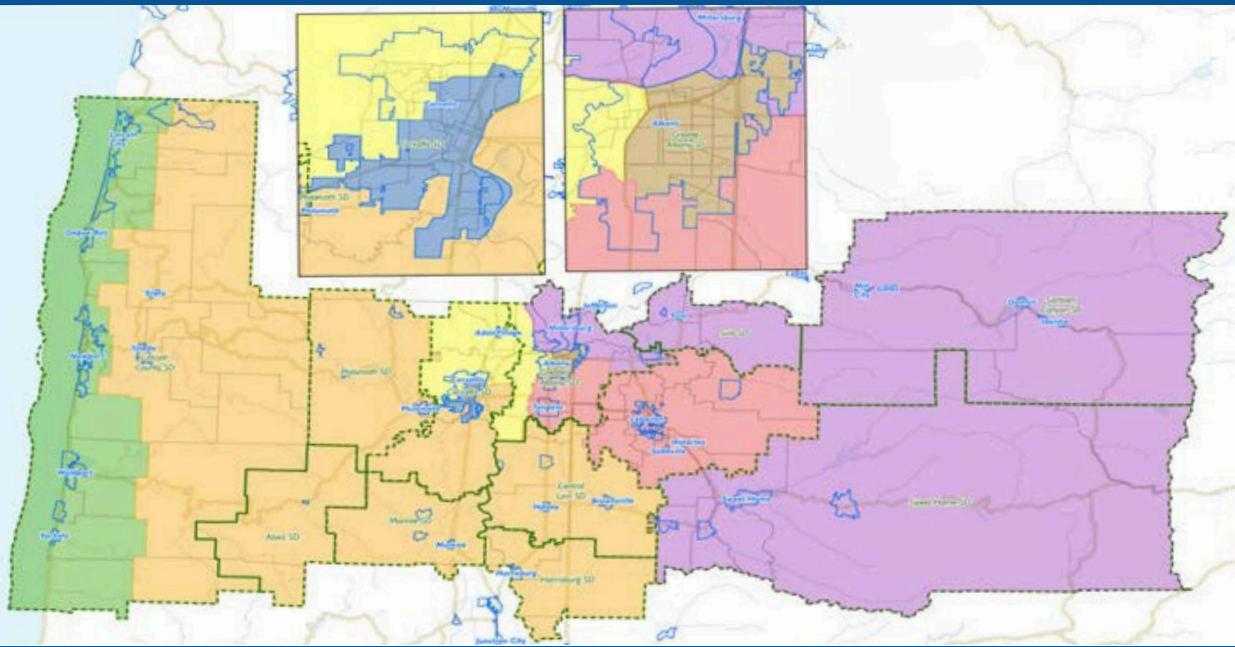
Board Performance Objective 2

Continue to enhance collaborative relationships and effective communication with LBLES D employees, school districts, and communities.

Board Performance Objective 3

Prudently and sustainably manage fiscal resources. Maintain a forward looking financial plan and anticipate and accommodate economic changes.

Board Zones



Zone 1

Greater Albany (part),
Sweet Home, Scio,
Santiam Canyon

Zone 2

Central Linn, Harrisburg,
Monroe, Alsea, Philomath,
Lincoln Co. Schools (part)

Zone 3

Corvallis (North)
Greater Albany (part)

Zone 4

Corvallis (part)

Zone 5

Lebanon
Greater Albany (part)

Zone 6

Greater Albany (part)

Zone 7

Lincoln County (part)

Budget Committee

Jim Gourley

Zone 1 Term Expires:
6/30/27

Sarah Finger McDonald

Zone 4 Term Expires:
6/30/2027

Vacant

Zone 7 Term Expires:
6/30/2025

Risteen Follett

Zone 2 Term Expires:
6/30/2029

Nichole Piland

Zone 5 Term Expires:
6/30/2027

Jean Wooten

At Large Term Expires:
6/30/2029

Todd Noble

Zone 3 Term Expires:
6/30/2029

Ryan Mattingly

Zone 6 Term Expires:
6/30/2027

Meet our **EXECUTIVE TEAM**



Jason Hay
Superintendent



Nancy Griffith
Assistant Superintendent



Rocco Luiere
Executive Financial Officer



Kristina Wonderly
Executive Director
Human Resources



Tim Jones
Executive IT Officer



Autumn Belloni
Executive Director of
Early Intervention and SpEd



Mission

Through services and collaboration with community schools and families, we empower every child with the skills and resources needed for success, fostering innovation and responsiveness in education.

Vision

Enhancing education through collaboration.

Values/Voice Personality

- Children and families first
- Equity, inclusivity, & Honoring differences
- Competency and Expertise
- Kindness, Caring, & Humility
- Trust & Connection
- Teamwork & Collaborative leadership
- Health & balance
- Sustainability

Education LEADERSHIP TEAM



Catie Dalton
Early Intervention/Early
Childhood Special Ed.



Alex Nalivaiko
Long Term Care
and Treatment



Sonya Hart
Special Education and
Evaluation Services



Steve Martinelli
Cascade Regional
Inclusive Services



Tina Linn
Early Intervention/Early
Childhood Special Ed.



Liz Wallace
Strategic Partnerships
for Student Success



Kimberly McCutcheon Gross
Early Intervention/Early
Childhood Special Ed.

The Education Leadership Council is composed of leaders supporting direct student service providers. Along with the Cabinet, it includes the Directors and Coordinators of Cascade Regional Inclusive Services (CRIS), Early Intervention/Early Childhood Special Education (EI/ECSE), Long Term Care and Treatment (LTCT), Special Education and Evaluation Services (SEES), and Strategic Partnerships for Student Success (SPSS).

Enterprise LEADERSHIP TEAM



September Johnson
Human Resources



Jennifer Kessel
Technology and
Information Services



Katie Davis
Technology and
Information Services



Kayla Stuck
E-rate Services



Lisa Schoen
Administrative
Services



Nathan Rouzard
Marketing and
Business Development



Richard Thomas
Technology and
Information Services



Sean Yoder
Business Services



Lisa McConnell
Facilities
Coordinator

The Enterprise Services Leadership Council is composed of those leaders that are not supporting direct service providers. Along with the Cabinet, it will include the leaders of Administrative Services, Business Services, E-rate Services, Facilities, Human Resources, Marketing and Branding, and Technology and Information Services.

LBL Component School Districts



Alsea 7J

P.O. Box B 301 South 3rd
Street Alsea, OR 97324

Superintendent: Stacy Knudson

<http://alsea.k12.or.us/>

541-487-4305



Central Linn 552C

P.O. Box 200 32433 Highway
228 Halsey, OR 97348

Superintendent: Dr. Robert Hess

<http://centrallinn.k12.or.us/>

541-369-2813



Corvallis 509J

1555 SW 35th Street
Corvallis, OR 97333

Superintendent: Dr. Ryan Noss

<https://www.csd509j.net/>

541-757-5841



Greater Albany 8J

718 Seventh Avenue SW
Albany, OR 97321

Superintendent: Andy Gardner

<https://albany.k12.or.us/>

541-967-4511



Harrisburg #7

P.O. Box 208 865 LaSalle Street
Harrisburg, OR 97446

Superintendent: Steve Woods

<https://www.harrisburg.k12.or.us/>

541-995-6626



Lebanon Community #9

485 S Fifth Street
Lebanon, OR 97355

Superintendent: Jennifer Meckley

<http://lebanon.k12.or.us/>

541-451-8511

LBL Component School Districts



Lincoln County 1212
NE Fogarty Street
Newport, OR 97365

Superintendent: Dr. Majalise Tolan
<https://lincoln.k12.or.us/>
541-265-9211



Monroe 1J
365 N 5th Street
Monroe, OR 97456

Superintendent: Bill Crowson
<https://monroe.k12.or.us/>
541-847-6292



Philomath 17J
1620 Applegate Street
Philomath, OR 97370

Superintendent: Susan Halliday
<https://www.philomathsd.net/>
541-929-3169



Santiam Canyon 129J
P.O. Box 197 150
SW Evergreen Street
Mill City, OR 97360

Superintendent: Krista Nieraeth
<http://santiam.k12.or.us/>
503-897-2321



Scio 95
38875 NW First Avenue
Scio, OR 97374

Superintendent: Kim Roth
<https://scio.k12.or.us/>
503-394-3261



Sweet Home 55
1920 Long Street
Sweet Home, OR 97386

Superintendent: Terry Martin
<http://sweethome.k12.or.us/>
541-367-7637

LBL Planning Calendar for Developing & Approving Resolution Services



September/October

Visit and interview districts to discuss service level satisfaction, LBL performance measures, and emerging needs. Survey electronically as needed.

October/November

Present VCSA draft resolution Local Service Plan for the next biennium. Review/revise the Local Service Plan as described under ORS 334.175(1) with input from Superintendents.

November

VCSA Superintendents finalize the Local Service Plan services and agreements resulting in recommendation of the LBL Local Service Plan to the LBL Board of Directors and component school districts.

January

The recommended LBL Local Service Plan will be provided to the LBL Board of Directors for adoption for the biennium. By statute, the Local Service Plan must be approved by districts each year.

February

After being adopted by the LBL Board of Directors, the Local Service Plan is approved on or before March 1 by resolution of two-thirds of the component school districts representing more than 50% of the students in the LBL region. Adoption by component district boards shall occur before March 1.

March

Notify LBL staff of changes in service requirements as established in the Local Service Plan.

April/May

LBL acquires the necessary staffing, equipment, and technology and other resources to deliver the services required or services are brokered through other sources.

Resolution Services

Enrollment for Year 1 of the 2024-2026 Biennium

Tier 2 funds are allocated based on the average of the last 3 years of actual ADMw. ADMw from the previous three years will be used. This information is provided below.

3 Year Actual ADMw and Allocation of Tier 2 Funds for FY25/26

District	2021-2022 ADMw	2022-2023 ADMw	2023-2024 ADMw	3 Year Average	% of Allocation
Alsea	1,120	613	399	711	1.7%
Central Linn	724	715	705	715	1.7%
Corvallis	7,439	7,407	7,243	7,363	17.4%
Greater Albany	10,622	10,596	10,519	10,579	25%
Harrisburg	942	972	1,034	983	2.3%
Lebanon	4,657	4,707	4,678	4,681	11.1%
Lincoln County	6,549	6,489	6,328	6,456	15.2%
Monroe	513	539	539	531	1.3%
Philomath	1,847	1,896	1,981	1,908	4.5%
Santiam Canyon	3,831	3,344	3,502	3,559	8.4%
Scio	2,313	2,025	2,139	2,159	5.1%
Sweet Home	2,603	2,738	2,688	2,676	6.3%
Total	43,161	42,043	41,754	42,319	100%

The amount is rounded to the nearest tenth of a percentage, not less than 1%. This allows LBL and its component school districts to stay within the constraints of the agreement, yet provide flexibility in the use of funds.



Resolution Service Funding and Allocation

Funding for LBLESD is governed by ORS 344.177, which mandates that at least 90% of resolution funds be spent directly on services or programs for component school districts. The allocation of these funds follows a two-tier system:

Tier 1 Budget

The LBLESD superintendent proposes the annual budget to cover the Tier 1 Services listed in the Local Service Plan. The proposed budget is discussed with the VCSA superintendents, who may request changes to the proposed amounts with the understanding that certain funding decisions may impact service levels. VCSA superintendents ratify total Tier 1 budgetary expenditures with approval requiring a two-thirds vote from districts representing over 50% of the students final ADMr based on the most recently published fiscal year as provided by the Oregon Department of Education. In the absence of a ratified budget, the Tier 1 budget will roll forward from the prior school year, adjusted for inflation. Payroll, software, and travel (mileage) expenses will reflect direct inflationary factors, while all other budgeted expenditures will include a 4.00% inflation adjustment. Any unused Tier 1 funds roll over into Tier 2 for the next school year.

Tier 2 Distributions

Remaining funds are distributed to districts based on their proportionate share of a trailing 3-year ADMr, with a minimum distribution of 1%. This distribution includes unutilized Tier 1 funds from the prior school year. Districts can carry forward unused Tier 2 funds indefinitely.

Estimates of available resolution funding will be provided in April. All funding and distributions are approved and governed by the LBLESD Board of Directors and must be appropriated before spending.

Tier 1 Resolutions Services

Tier 1 includes services that are essential to all districts, ensure equitable access, and/or benefit from economies of scale. The ESD is responsible for managing the service distribution of each program to ensure all 12 districts receive equitable access. Approval to add or remove a Tier 1 service requires a two-thirds majority vote from the districts, representing over 50% of the students, based on the final ADMr from the most recent fiscal year as reported by the Oregon Department of Education.

Tier 1 services are intended as long-term commitments to students and staff in all Component Districts, providing the ESD stable funding and operational consistency, allowing for the most efficient and effective delivery of services. While services can be reviewed annually, they are generally approved on a biennial basis. If a service is canceled, any existing long-term contracts or commitments made by the ESD to support that service will be covered by the Tier 1 budget until the ESD can legally and ethically exit those agreements.

Additions to Tier 1 services may be subject to the approval of the LBLESD Board of Directors.

CORE SERVICES

ORS.334.175



Special Education Services



School Improvement Services



Technology Support Services



Administrative Services



LBI

**SPECIAL
EDUCATION
SERVICES**

TIER 1

Special Education Services



Audiology Screening

PROGRAM
**Cascade Regional
Inclusive Services**

CONTACT
Steve Martinelli

PROGRAM
INFORMATION

Mass hearing screenings are provided to all kindergarten, 1st, and 2nd grade students who attend public schools in the LBL ESD region through Tier 1 services. In addition, a school team may screen students at any point throughout their education, with input and discussion from both parents and the team.

If a student fails two hearing screenings, the school team may refer the student to an audiologist for further audiology testing. The testing may include otoscopy, acoustic immittance testing, standard air and bone conduction testing, speech audiometry, and otoacoustic emissions.

Audiology booth appointments are available in Albany or Newport for these evaluations.

Enhancing education through collaboration



Augmentative and Alternative Communication (AAC)

PROGRAM
**Cascade Regional
Inclusive Services**

CONTACT
Steve Martinelli

PROGRAM
INFORMATION

Students who demonstrate significant difficulty in communication and require a specialized system to support their education may be referred to the ESD's Augmentative and Alternative Communication (AAC) Specialists. The goal of these specialized Speech-Language Pathologists (SLPs) is to support school staff in creating communication opportunities for the student throughout the school day.

AAC Specialists are responsible for identifying and trialing various communication platforms from LBL ESD's lending library to help teams determine which system would be most appropriate for the student. Once the district procures the appropriate platform, the AAC specialist will continue to support school-based teams through monthly regional training and coaching.

Services provided by Tier 1 AAC Specialists to eligible students can be billed to Medicaid, provided that a cost-sharing agreement is in place between the district and the ESD.

Special Education Services



Early Childhood Special Education Evaluation

PROGRAM

Early Intervention/Early Childhood Special Education

CONTACT

Tina Linn, Catie Dalton and Kimberly McCutcheon-Gross

PROGRAM
INFORMATION

Early Intervention-Early childhood Special Education (EI/ECSE) specialists provide evaluations for students from birth to age five who are suspected of having a developmental delay or disability, including challenges in how they see, hear, talk, think, or move.

Evaluators include developmental specialists, speech-language pathologists, autism specialists and other specialists from the Cascade Regional Inclusive Services program. Families, child care providers, preschool providers, physicians, and community agencies can all refer children to the program for evaluation.

Evaluations for children under the age of three must be completed within 45 calendar days from referral, whereas evaluations for children ages three to entrance to kindergarten must be completed within 60 school days.

Children who are found to be at risk for or have a developmental delay, or are experiencing a disability under a categorical eligibility are provided an Individualized Family Service Plan (IFSP). An IFSP is a plan of services individualized for each child and family and includes the child's abilities and needs, services for the child and family, family outcomes related to the child's needs, and goals and objectives reflecting both the child's developmental and special education needs. The services provided to children following eligibility are provided through federal and state grant funds.



Special Education Services



Mild/Moderate Occupational Therapy (OT)

PROGRAM
Cascade Regional Inclusive Services

CONTACT
Steve Martinelli

PROGRAM
INFORMATION

Occupational therapy services in the educational setting focus on adaptations and functional skills a child needs to safely access the educational environment and make progress in their areas of specially designed instruction.

Therapists provide evaluation in the area of occupational therapy and support students with mild or moderate OT needs by consulting and collaborating with the student's educational team.

Services provided by the school-based OT are driven by the student's Individual Family Service Plan (IFSP) or Individual Education Program (IEP) and can include a variety of activities and interventions, including direct consultation, coaching, modeling, making adaptations to the environment or tasks, and providing in-service training to staff. Consultation also occurs through attendance at IFSP or IEP team meetings, the implementation of accommodations and providing support for any specialized equipment that the student may need.

Services provided by Tier 1 Occupational Therapists to eligible students are able to be billed to Medicaid if a cost-sharing agreement is in place between the district and the ESD.



Special Education Services

FUNDING
TIER 1
SERVICES



Mild/Moderate Physical Therapy (PT)

PROGRAM
Cascade Regional Inclusive Services

CONTACT
Steve Martinelli

PROGRAM
INFORMATION

Physical therapy services in the education setting focus on ensuring safety and accessibility across school environments so students with gross motor challenges can thrive and learn while at school.

Therapists provide evaluation in the area of physical therapy and support students with mild or moderate PT needs by consulting and collaborating with the student's educational team, developing classroom protocols and promoting student self-care.

Services provided by the school-based PT are driven by the student's Individual Family Service Plan (IFSP) or Individual Education Program (IEP) and can include a variety of activities and interventions, including direct consultation, coaching, modeling, making adaptations to the environment or tasks, and providing in-service training to staff. Consultation also occurs through attendance at IFSP or IEP team meetings, the implementation of accommodations and providing support for any specialized equipment that the student may need. Equipment available for short-term loan includes positioning equipment, recreational equipment, and mobility aids.

Services provided by Tier 1 Physical Therapists to eligible students are able to be billed to Medicaid if a cost-sharing agreement is in place between the district and the ESD.



Special Education Services

FUNDING
TIER 1
SERVICES



Severe Disability Services

PROGRAM
**Special Education and
Evaluation Services**

CONTACT
Sonya Hart

PROGRAM
INFORMATION

The Severe Disability program provides support to districts through financial compensation, staff development, consultation, and access to materials for students who are experiencing a significant impact from intellectual disabilities. Services are delivered by a program consultant and include several key resources.

These resources include the coordination of lending library purchases and the distribution of a list of available materials. The program also offers technical assistance and materials to support annual district goals for services to students with severe disabilities. Additionally, the consultant conducts monthly district visits to observe programs and provide consultation.

Severe Disabilities consultant staff serve as regional Qualified Trainers for Extended Assessment, offering training and assistance to district Extended Assessment evaluators. Consultants can also provide support on instructional programming for students with moderate to severe intellectual disabilities. This includes access to an extensive lending library that targets the educational needs of these students.

(Additional document linked here will provide further explanation of how LBL transits funds for this service.)



Special Education Services



The Special Education and Evaluation Services (SEES) program offers a broad range of support to students and districts. These services include system development for general education interventions in academics and behavior, evaluations for Special Education identification, Multi-Tiered Systems of Support (MTSS) consultation and training, and professional development on research-based initiatives. The program also provides guidance on special education law and current practices in evaluation.

In addition to these core services, districts receive support and technical assistance with programming for students with severe disabilities, as well as transition services.

The SEES team is composed of school psychologists, speech-language pathologists/assistants, educational consultants, and Spanish interpreters/translators, all working together to provide comprehensive support to districts and students.

Special Education Services

PROGRAM
Special Education and Evaluation Services

CONTACT
Sonya Hart

PROGRAM
INFORMATION



Special Education Services



Since Section 504 is not funded through special education funding streams, any special education services needed for students on 504 plans will need to be purchased through Tier 2. Similarly, students who attend private schools are not automatically eligible for services from the local ESD. School districts may purchase special education services from the ESD for private school students in their boundaries through Tier 2 if desired.

504 Plans and Students in Private Schools

PROGRAM
**Cascade Regional
Inclusive Services**

CONTACT
Autumn Belloni

PROGRAM
INFORMATION





LBI

**SCHOOL
IMPROVEMENT
SERVICES**

TIER 1

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School Improvement Services

FUNDING
TIER 1
SERVICES



CPI Training

PROGRAM
**Strategic Partnerships
for Student Success**

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

Crisis Prevention Institute is one of the five ODE approved programs designed to support students with challenging behavior. CPI's evidence-based training incorporates person-centered and trauma-informed approaches, helping to create an effective impact across the school environment.

CPI includes multiple levels of prevention and intervention strategies for managing escalated behaviors. LBL ESD is providing a region-wide CPI training network, along with implementation coaching support from certified CPI trainers. This network includes training both in districts and at the ESD.

ESD staff manage all aspects of preparation and logistical support for this training network. Districts are responsible for covering the cost of training materials, while the scheduling, coordination, trainer certification, training delivery, and ongoing implementation support for this network are funded through the SEIA grant.

*Pending continued grant fund.



School Improvement Services

FUNDING
TIER 1
SERVICES



LBL home school registrar monitors and maintains records of enrollment for home school students and their parents residing in Linn, Benton, and Lincoln counties. LBL serves as a home school information resource for parents, students, schools, and districts. When a student is being homeschooled, parents must notify LBL of their intention to home school. Home school is education provided in the home by the parent or guardian. Home school parents have the full responsibility for their student's education, including all curriculum choices, record keeping, and testing compliance.

Home School Registration and Enrollment Management

PROGRAM
**Strategic Partnerships
for Student Success**

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

Enhancing education through collaboration



This service provides oversight and coordination of student and family support services including behavior consultants, family support liaisons, and home school. Additional services include MAC Survey, crisis response, grant exploration and coordination, and collaboration with youth serving agencies specifically addressing health and social services.

SPSS/Student and Family Support Administration

PROGRAM
**Strategic Partnerships
for Student Success**

CONTACT
Nancy Griffith

PROGRAM
INFORMATION



LBI

**TECHNOLOGY
SUPPORT
SERVICES**

TIER 1

Technology Support Services

FUNDING
TIER 1
SERVICES



Business Information System Services Support & Ivisions

PROGRAM
Business Services

CONTACT
Rocco Luiere

PROGRAM
INFORMATION

LBLESD offers comprehensive support services for [Tyler Technology's Infinite Visions Business Information System](#), including Level 1 help desk assistance, acting as a liaison between Tyler Technologies and districts, hosting, system maintenance and configurations. Designed specifically for schools, Infinite Visions is a true K-12 multi-fund, modified accrual accounting system, both Generally Accepted Accounting Principles (GAAP) and Governmental Account Standards Board (GASB) compliant, offering full Microsoft Office integration, drill-down capabilities, expert state reporting, customizable data sorting, and comprehensive reporting. Our staff ensures access to vital business information while managing system updates and troubleshooting issues. The Ivision modules covered by Tier 1 consist of integrated financial, human resources, payroll, purchasing, warehouse and fixed asset applications.



Technology Support Services

FUNDING
TIER 1
SERVICES



Cyber Safety Service

PROGRAM
**Technology and
Information Services**

CONTACT
Tim Jones

PROGRAM
INFORMATION

LBLESD's comprehensive Cyber Safety services are designed to protect district assets and enhance security. We offer Security Studio risk assessments to evaluate vulnerabilities and create targeted mitigation roadmaps, along with Virtual and Regional CISO services that provide strategic guidance and localized support on threat mitigation and policy. Our proactive approach includes internal and external vulnerability scanning to identify potential threats, while key employee training programs empower staff to recognize and respond effectively to Cyber Safety risks. Additionally, we provide incident response planning and coordination to ensure a swift and effective reaction to any incidents that may arise.

Enhancing education through collaboration



Desktop Support for Tier 1 LBL Staff

PROGRAM
**Technology and
Information Services**

CONTACT
Tim Jones

PROGRAM
INFORMATION

Computer support technicians (desktop support) offer support to LBL Tier 1 Staff who are experiencing problems with their individual desktop computers or software. Assistance is provided to LBL Tier 1 Staff by answering questions and resolving technical problems related to computer equipment and software. They may install or update required hardware and software, and recommend computer products or equipment to improve Tier 1 support productivity.

Technology Support Services

FUNDING
TIER 1
SERVICES



LBLESD manages network services, including overseeing internet access, firewall management, server infrastructure, and web access for Tier One services. By maintaining critical network infrastructure and providing device support, LBLESD ensures reliable and secure technology operations for Tier One services.

Network Management

PROGRAM
**Technology and
Information Services**

CONTACT
Tim Jones

PROGRAM
INFORMATION

Enhancing education through collaboration



Student Information System (SIS) Synergy

PROGRAM
**Technology and
Information Services**

CONTACT
Jennifer Kessel

PROGRAM
INFORMATION

LBL provides comprehensive support for the Synergy Student Information System, offering services such as help desk assistance, training, hosting, and system maintenance. LBL handles system updates, troubleshooting, and customizations like creating new reports or modifying screens.

While LBL manages these higher-level functions, districts retain significant responsibilities for day-to-day operations. These include managing user accounts and permissions, deciding how to utilize software features, maintaining accurate and timely data entry, providing basic IT support to end users, and training staff on internal processes. This division of responsibilities ensures that districts have control over their data and operational decisions, while benefiting from LBL's technical expertise and system-wide support. The collaboration between LBLESD and districts aims to maximize the effectiveness of the Synergy system in meeting educational and administrative needs.



LBI

ADMINISTRATIVE SERVICES

TIER 1

159

Administrative Services



LBL provides courier service for component districts for delivery of materials and correspondence throughout the region. This service is provided for each component district twice weekly during the school year and once weekly during summer breaks.

Courier Services

PROGRAM
Facilities Services

CONTACT
Lisa McConnell

PROGRAM
INFORMATION



Tier 2 Resolutions Services

Tier 2 services are designed to meet the specific needs of individual districts. While they aim to achieve economies of scale where possible, these services may also be unique to a particular district. Tier 2 services are selected by district superintendents and approved by the ESD superintendent.

Service selections and quantities should be made by May 1 where possible. Once the ESD commits to a district's approved Tier 2 service, that service cannot be canceled prior to the end of the following school year unless the ESD can exit all associated cost obligations. If the total cost of a district's Tier 2 service selections exceeds their funding allocation, the ESD will bill the district for the excess.

Prices for Tier 2 services are standardized where possible, though specific pricing may be necessary based on the nature of the service.

Districts may choose to allocate up to 50% of their annual Tier 2 funds, including carryforward balances, for services not provided by the ESD. These transits are only allowed for services not currently offered by the ESD. The LBLESD Superintendent may grant limited exceptions to allow transits involving ESD services where the ESD encounters barriers to providing that service but cannot exceed the total limitation on transit amounts.





LBI

**SPECIAL
EDUCATION
SERVICES**

TIER 2

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Special Education Services



Augmentative and Alternative Communication Support (AAC)

PROGRAM
**Cascade Regional
Inclusive Services**

CONTACT
Steve Martinelli

PROGRAM
INFORMATION

Purchasing additional AAC time allows districts to utilize AAC Specialists to provide direct instruction to students beyond the Tier 1 evaluation and systems support. It may also provide support to districts with needs larger than their Tier 1 allocation. Districts may also use Tier 2 or fee-for-service AAC Specialists to write funding reports to assist districts/families in obtaining insurance funding for AAC systems (e.g. eye gaze, limited mobility systems, mounting systems, etc.)

Since billing Medicaid for SLP services is not incorporated into the Tier 1 agreement, if a district wishes to bill Medicaid for reimbursement of services that were provided by an AAC specialist or Assistant who is employed by the ESD, a cost-sharing agreement must be put in place through Tier 2.

Enhancing education through collaboration



Autism Consultation

PROGRAM
**Cascade Regional
Inclusive Services**

CONTACT
Steve Martinelli

PROGRAM
INFORMATION

The focus of Autism services provided through the Regional Inclusive Services (RIS) grant is on providing trainings and professional development to build capacity in school-based staff so they can better support students with autism. In addition, the RIS grant includes a limited number of hours that can be used for on-site coaching, attending specific IEP meetings and/or addressing individual students' needs related to autism.

If a district's need for autism support reaches beyond what is provided through the RIS grant, additional Autism Consultant time is available for purchase through this Tier 2 service. Ideas for utilizing Tier 2 Autism Consultant time include providing direct or indirect services to students with autism, on-site partnering with district staff on a more regular basis, training staff to work with individual students in their daily settings, developing and implementing individual data collection systems, classroom diagnostics, restructuring and resetting and/or providing support for students who demonstrate complex behavior needs.

Special Education Services



Learning Consultants are licensed special education teachers available to provide technical assistance, coaching and support to districts in all areas of special education teaching and case management. Learning Consultants are available to coach and mentor newly or restricted licensed special education teachers, and can help with IEP development, creating manageable classroom systems, designing interventions, and collecting and reviewing data.

Learning Consultants

PROGRAM
Special Education and Evaluation Services

PROGRAM
INFORMATION

CONTACT
Sonya Hart

Enhancing education through collaboration



Tier 1 OT services are based on a consultation service delivery model and are allocated according to the proportionate size of each district when compared to other component districts. Purchasing additional Occupational Therapy time allows districts to utilize OT support for students beyond the consultation services allotted through Tier 1.

Occupational Therapy (OT)

PROGRAM
Cascade Regional Inclusive Services

PROGRAM
INFORMATION

CONTACT
Steve Martinelli

This could include direct or indirect OT services to students who require this level of support in order to access their education. It could also provide OT consultation beyond the district's proportionate share of Tier 1 if the district's OT caseload is larger than its Tier 1 allocation.

Since billing Medicaid for OT services is not incorporated into the Tier 1 agreement, if a district wishes to bill Medicaid for reimbursement of services that were provided by an OT or OT Assistant who is employed by the ESD, a cost-sharing agreement must be put in place through Tier 2.

Special Education Services



Physical Therapy (PT)

PROGRAM
**Cascade Regional
Inclusive Services**

CONTACT
Steve Martinelli

PROGRAM
INFORMATION

Tier 1 PT services are based on a consultation service delivery model and are allocated according to the proportionate size of each district when compared to other component districts. Purchasing additional Physical Therapy time allows districts to utilize PT support for students beyond the consultation services allotted through Tier 1.

This could include direct or indirect PT services to students who require this level of support in order to access their education. It could also provide PT consultation beyond the district's proportionate share of Tier 1 if the district's PT caseload is larger than its Tier 1 allocation.

Since billing Medicaid for PT services is not incorporated into the Tier 1 agreement, if a district wishes to bill Medicaid for reimbursement of services that were provided by a PT or PT Assistant who is employed by the ESD, a cost-sharing agreement must be put in place through Tier 2.

Enhancing education through collaboration



School Psychologists

PROGRAM
**Special Education and
Evaluation Services**

CONTACT
Sonya Hart

PROGRAM
INFORMATION

School psychologists provide evaluation and consultation services to component districts. Typically, they support district staff by assisting with special education evaluations, participating with Multi-Tiered Systems of Support (MTSS) and student assistance teams, and offering consultation in areas such as systems development, academic interventions, and behavioral support for both general education and special education students.

School psychologists bring expertise in student learning development, as well as intervention and support for all learners. They are valuable resources for teams, offering problem-solving assistance and helping to develop behavior plans for students who require additional support.

Special Education Services



Spanish Interpreter and Translation

PROGRAM
Special Education and Evaluation Services

PROGRAM
INFORMATION

CONTACT
Sonya Hart

Interpretation (oral) and translation (written) services in Spanish for school-related activities and meetings related to special education are offered through Tier 1 services.

For school-related activities, meetings, and conferences unrelated to Special Education, districts can purchase additional Interpreter/Translation time. Districts can expect an exact translation of school-related materials for handout or publishing. Interpreters are available for in-person, virtual, or phone conversations and can assist with scheduling and events. They can provide side-by-side as well as simultaneous interpreting.



Special Education Services



Speech Language Pathologists (SLP)

PROGRAM
Special Education and Evaluation Services

PROGRAM INFORMATION

CONTACT
Sonya Hart

Speech Language Pathologists (SLPs) provide speech and language services through Tier 2 as a direct service for districts to address students with a speech/language need. Services include improving communication skills for students coping with difficulties in learning to listen, speak, read and/or write.

SLPs may case manage students who are identified as eligible for Speech-Language Impairment (SLI) and serve on intervention teams to help determine appropriate next steps for students who may have speech and/or language difficulties. SLPs may work with students under all disability categories and provide services such as specially designed instruction, related services, and/or consultation. These services may include articulation, receptive language, expressive language, social language, fluency, and voice.

With a cost-sharing agreement in place between the District and LBL ESD, a Tier 2 SLP may be eligible to bill for Medicaid reimbursement.

Enhancing education through collaboration



Speech Language Pathologist Assistants (SLPA)

PROGRAM
Special Education and Evaluation Services

PROGRAM INFORMATION

CONTACT
Sonya Hart

Speech-Language Pathology Assistants (SLPAs) provide speech and language services through Tier 2 as a direct service to address the needs of students with a speech/language disability. The SLPA, working under the direct supervision of a qualified LBL or District supervising SLP, can serve students in all disability categories. This team may provide services under specially designed instruction (SDI), related services, and/or consultation.

With an agreement between the District and LBL ESD, a Tier 2 SLPA may be eligible to bill for Medicaid reimbursement.



LBI

**SCHOOL
IMPROVEMENT
SERVICES**

TIER 2

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School Improvement Services



Behavior Consultation Services

PROGRAM
Strategic Partnerships for Student Success

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

Behavior consultants work closely with teachers and administrators to provide behavioral intervention for students in the classroom. Behavior consultants collaborate with educators to complete Functional Behavior Assessments (FBAs) and Behavior Intervention Plans (BIPs). They provide specific student strategies to help students learn new behavior skills and coaching for staff on classroom structures and systems to support students in using prosocial behavior and emotional regulation. Behavior consultants can provide support for level 1 and level 2 student behavioral safety assessments and sexual incident response advisory teams. They also provide nonviolent crisis intervention training to teach educators best practices for managing difficult situations involving unsafe behavior. [LBL ESD Behavior Consultation Services Overview.](#)

Enhancing education through collaboration



Family Support Services

PROGRAM
Strategic Partnerships for Student Success

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

Family Support Liaisons partner with students, families and school staff to provide support for accessing health and social services, navigating social service systems, and eliminating barriers. Family support liaisons offer a range of services that include, but are not limited to, accessing physical and mental health resources, case coordination, positive youth development opportunities, and education engagement. They also actively collaborate with local and regional youth serving agencies to coordinate an array of support services for the student and their family. [LBL ESD Family Support Services Overview.](#)



LBI

**TECHNOLOGY
SUPPORT
SERVICES**

TIER 2

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Technology Support Services

FUNDING
TIER 2
SERVICES



Additional SIS Synergy Modules

PROGRAM
Technology and Information Services

CONTACT
Jennifer Kessel

PROGRAM
INFORMATION



At LBLED, we offer a range of additional Synergy modules available for purchase, designed to elevate the educational experience and streamline district operations. Our dedicated team provides end-to-end implementation, configuration, support, and training for each module, ensuring that you maximize the potential of your investment.

Explore our diverse offerings, including:

- **Assessment:** Streamline student assessments with powerful tools that simplify data collection and analysis.
- **Athletics:** Manage athletic programs efficiently, from scheduling to tracking student participation.
- **GradeCam:** Enhance grading processes with intuitive scanning and grading solutions.
- **INSPECT+ Test Item Bank:** Access a comprehensive library of test items for effective assessment design.
- **Learning Management System (LMS):** Foster engaging online learning experiences for students and teachers.
- **Mastery Test Item Banks:** Choose from specialized banks for Math, ELA, Science, and Social Studies, ensuring comprehensive coverage of core subjects.
- **Video Conferencing:** Facilitate real-time communication and collaboration among educators and students.

With LBLED's expertise in implementation and ongoing support, your district can seamlessly integrate these modules into your existing Synergy platform, enhancing functionality and improving educational outcomes. Let us help you take your district's capabilities to the next level.



Technology Support Services



Data Integrations

PROGRAM
**Technology and
 Information Services**

CONTACT
Jennifer Kessel

PROGRAM
 INFORMATION

At LBLED, our Data Integration Services empower districts to seamlessly connect LBLED-hosted applications with a wide array of third-party vendors, transforming how they manage and utilize information. Our dedicated team provides end-to-end support, guiding you through every step of the integration process—from initial configuration and implementation to ongoing monitoring of data transmissions for utmost accuracy and reliability.

By choosing our services, districts can significantly enhance operational efficiency, ensuring that all systems work together in perfect harmony. This streamlined integration not only saves valuable time but also delivers timely access to crucial information, enabling informed decision-making and improved outcomes. Experience the difference with LBLED's Data Integration Services and watch your data work harder for you.



Technology Support Services



Engineering Support

PROGRAM
**Technology and
Information Services**

CONTACT
Tim Jones

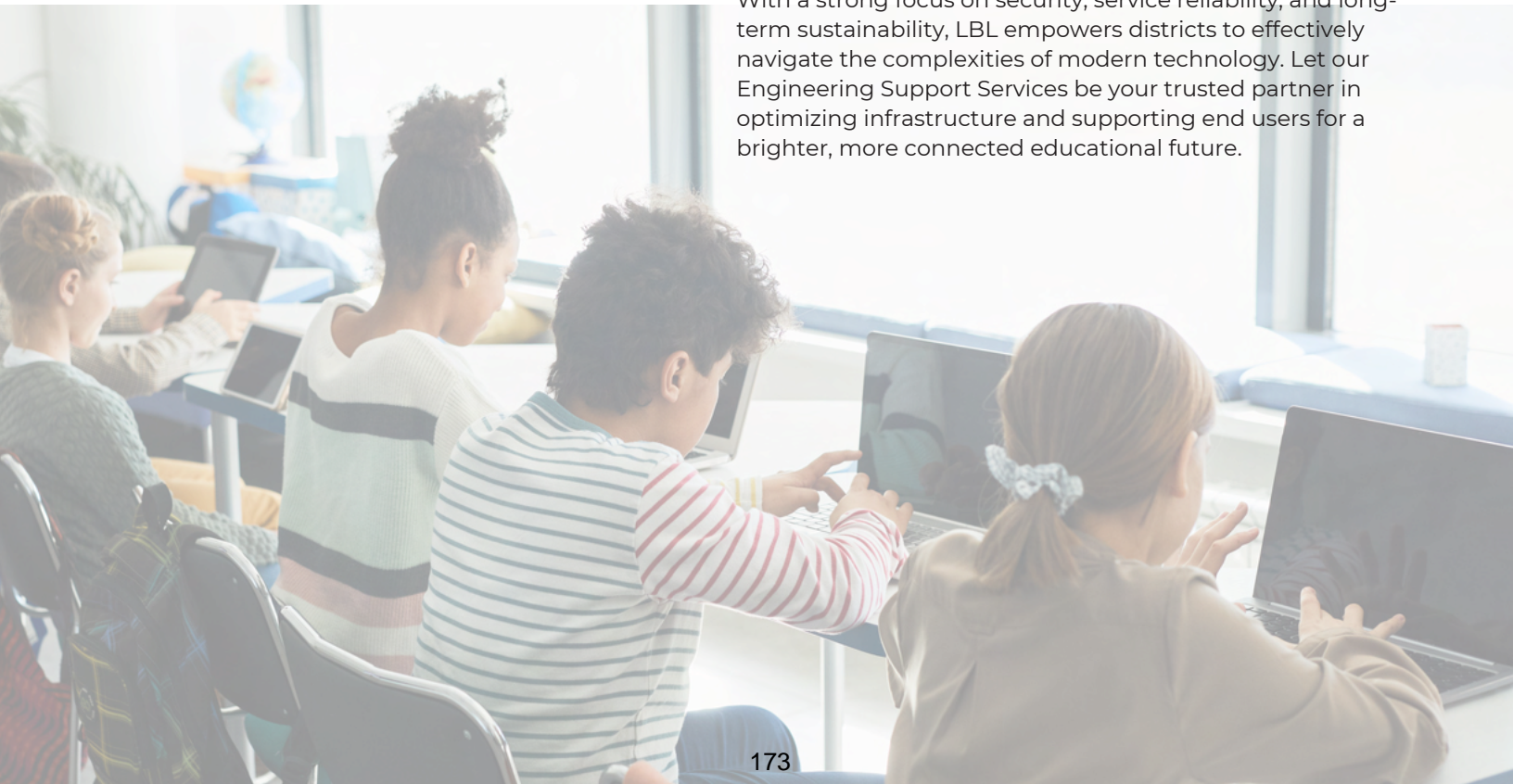
PROGRAM
INFORMATION

Our Engineering Support Services provide comprehensive assistance for your district's local and wide area networks, focusing on robust system maintenance, implementation, and server infrastructure management. Our team of skilled technicians and engineers collaborates closely to troubleshoot issues, patch systems, and perform critical updates, ensuring that your technology remains secure and up to date.

We excel in configuring network devices and optimizing server infrastructure to enhance performance and reliability. Our expertise extends to maintaining and consulting on essential network equipment—including switches, routers, firewalls, and access points—while implementing best practices for application delivery and data storage.

In addition to our core services, we offer application and website hosting, data backups, and data center design and implementation, providing a holistic approach to your district's IT needs. Our commitment to systems updates and proactive configurations ensures that your technology environment is not only secure but also adaptable to evolving educational demands.

With a strong focus on security, service reliability, and long-term sustainability, LBL empowers districts to effectively navigate the complexities of modern technology. Let our Engineering Support Services be your trusted partner in optimizing infrastructure and supporting end users for a brighter, more connected educational future.



Technology Support Services

FUNDING
TIER 2
SERVICES



The Ivision modules covered by Tier 1 consist of integrated financial, human resources, payroll, purchasing, warehouse, and fixed asset applications. Districts can purchase any other IV modules through Tier 2

Infinite Visions Add Ons

PROGRAM
Business Services
CONTACT
Rocco Luiere

PROGRAM
INFORMATION

Enhancing education through collaboration



Our Internet Access (ISP) Service provides districts with dependable, high-speed internet connectivity, ensuring uninterrupted access to vital online resources. Safeguarded by a state-of-the-art, high-availability firewall pair, our service prioritizes security without compromising performance.

All necessary network devices and infrastructure are securely housed and meticulously maintained within the LBL data center facility, equipped with cutting-edge cooling systems and emergency power capabilities. This unwavering commitment to security and reliability means that districts can confidently depend on consistent internet access to support their educational initiatives and enhance learning experiences. Elevate your district's connectivity and unlock limitless potential with LBLED's Internet Access Service.

Internet Access

PROGRAM
Technology and Information Services
CONTACT
Tim Jones

PROGRAM
INFORMATION

Technology Support Services



Power School Sped Records Management

PROGRAM
Technology and Information Services

CONTACT
Jennifer Kessel

PROGRAM
INFORMATION

LBL proudly offers a powerful, web-based Special Education Management System designed to empower educators in efficiently documenting every aspect of the special education process. Our system encompasses the entire journey—from pre-referral and referral to eligibility determination, Individual Education Program (IEP) development, progress reporting for parents, and IEP revisions.

In addition, it features essential tools such as private school Individualized Service Plan (ISP) forms and data tracking sheets, ensuring that all necessary documentation is easily accessible. With PowerSchool's extensive suite of reports, districts can effortlessly manage administrative and state reporting requirements, streamlining the process and saving valuable time.

Our system seamlessly integrates with your district's existing student information system, enabling specified data to flow smoothly between both platforms. Experience enhanced collaboration and improved outcomes for students with our Special Education Management System—your partner in fostering educational success.

Enhancing education through collaboration



Web Design and Maintenance

PROGRAM
Technology and Information Services

CONTACT
Tim Jones

PROGRAM
INFORMATION

LBL provides innovative website development, hosting, and management solutions tailored to meet all of your district's web-related needs. Our websites feature responsive design, ensuring that content is optimized for any device, from desktops to smartphones. We prioritize accessibility, crafting websites and content that reach the widest audience while fully complying with state and federal web accessibility requirements.

With LBL's social media integration, districts can effortlessly share content across multiple platforms, including Facebook and Twitter, maximizing reach while saving valuable time. Additionally, we offer a user-friendly mobile app that allows parents, students, and staff to quickly access important website information, news, and resources. The app also enables push notifications, facilitating instant communication from school district officials—available for both Android and Apple devices.

Transform your district's online engagement and communication with LBL's web solutions, designed to enhance connectivity and keep your community informed.



LBI

**ADMINISTRATIVE
SERVICES**

TIER 2

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Administrative Services



The business office serves component and non-component districts by offering services to support the many business functions of a district. Services included payroll, accounts payable, grants, and general transactional and state reporting support.

Business Administration Services

PROGRAM
Business Services

CONTACT
Rocco Luiere

PROGRAM
INFORMATION

Enhancing education through collaboration



At LBL, we provide dedicated support for districts navigating the complexities of the E-rate Program, ensuring a seamless application process and full compliance with all program regulations. Our comprehensive services cover the entire lifecycle of the E-rate application—from the initial submission to meticulous funding tracking—designed to help you secure the maximum funding possible.

With our in-depth expertise, we empower schools and libraries to obtain vital funding for high-speed internet and telecommunications. We also keep you informed about the latest updates and changes to program rules, ensuring that you never miss an opportunity for financial support. Partner with LBL and unlock the funding potential your district needs to enhance connectivity and enrich educational experiences.

E-rate Services

PROGRAM
Technology and Information Services

CONTACT
Tim Jones

PROGRAM
INFORMATION

Administrative Services



Creative Services

PROGRAM
Business Services

CONTACT
Nathan Rouzard

PROGRAM
INFORMATION

LBL Creative Services provides innovative design, branding, and fundraising solutions that help districts, schools, and ESD programs communicate their stories, strengthen their identities, and generate meaningful community support.

Through this integrated service, LBLESD offers professional print and digital design, brand development, and fundraising campaign creation, all tailored to the unique needs of educational organizations.

Beyond creative design, LBL Creative Services leads mission-driven fundraising initiatives such as school spirit merchandise, community campaigns, and educational themed products.

By combining creativity, strategy, and purpose, LBL Creative Services helps schools and communities build pride, raise funds, and share their stories through high-quality, meaningful design.

Enhancing education through collaboration



Special Education Administration Services

PROGRAM
Special Education and Evaluation Services

CONTACT
Autumn Belloni

PROGRAM
INFORMATION

This service is available to districts who require a licensed special education administrator to support their district. Services may include administrative functions of planning and managing special education programs, staffing and budgeting, supervision of staff, compliance review, professional development, state reporting, and consultation.



LBI

**OTHER GRANTS
& CONTRACTS**

GRANTS

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EI/ECSE Grant

PROGRAM

**Early Intervention/Early
Childhood Special Education**

CONTACT

Autumn Belloni

PROGRAM
INFORMATION

Early Intervention/Early Childhood Special Education (EI/ECSE) services are provided through a grant awarded by the Oregon Department of Education to support eligible children, birth to five years old. These services are delivered by a team of professionals, including developmental specialists, speech-language pathologists, inclusion specialists, instructional assistants, and regional staff.

EI/ECSE staff work closely with families and young children who have developmental delays or disabilities, offering consultation and instruction in a variety of settings through an Individualized Family Service Plan (IFSP). The primary focus of Oregon's EI program is to build the family's capacity to support the special needs of their young child.

EI services are available for children from birth to three years who have developmental delays in areas such as cognitive, physical, communication, self-help, or social skills. Services are also provided to children with medically diagnosed conditions that are likely to result in developmental delays later in life. Most EI interventions are offered within the child's natural environment—integrating into everyday routines, activities, and places.

For children aged three to kindergarten entry, ECSE services are available for those who qualify due to a developmental delay or categorical disability. Children in ECSE typically have disabilities that significantly affect their developmental progress and their ability to access education. These services are provided in community preschools, childcare facilities, and structured classrooms, and are tailored to each child's unique special education needs.

The focus of the ECSE program is to teach the child the necessary skills to address developmental delays, prepare them for school, and incorporate intervention strategies into their daily routines.



Regional Inclusive Services Grant

Cascade Regional Inclusive Services

CONTACT
Autumn Belloni

PROGRAM INFORMATION

Regional Inclusive Services are funded through a grant awarded by the Oregon Department of Education. This grant enables LBL ESD to collaborate with local school districts, Early Intervention, Early Childhood Special Education (EI/ECSE) programs, families, and community agencies to provide specialized educational support for children with low-incidence disabilities.

These disabilities include autism, deaf/hard of hearing, deafness, blindness/visual impairment, orthopedic impairment, and traumatic brain injury. These conditions occur at such a low rate in the general population that it would be challenging for individual districts to provide the full range of services these students require.

While the primary responsibility for each child always remains with the local school district, Regional Inclusive Services offer a range of support for students who meet eligibility criteria. The specific services provided by Regional Inclusive Services staff vary depending on the disability category and are governed by the terms of the grant itself.

Services provided may include Specially Designed Instruction, Related Services, Supports to School Personnel, and/or Accommodations/Modifications. These services are implemented for each individual child or student in various settings through an Individualized Family Service Plan (IFSP) for children ages birth through 5, or an Individualized Education Program (IEP) for students in Kindergarten through age 21.





Long Term Care and Treatment Grant

PROGRAM

Long Term Care and Treatment

CONTACT

Nancy Griffith

PROGRAM INFORMATION

The Long Term Care and Treatment (LTCT) contract from the Oregon Department of Education (ODE) funds educational services for children and youth in residential and day treatment facilities across several specialized schools. These programs serve students with significant emotional and behavioral needs in collaboration with mental health providers.

Farm Home School

Located at the Trillium Family Services Corvallis Campus, this school serves middle to high school students in both residential and day treatment, focusing on mental health services provided by Trillium Family Services.

Wake Robin School

This program operates on the same campus as the The Farm Home School, offering transitional educational services through ODE. It serves K-12 students, with Trillium providing mental health care and LBL ESD delivering educational support.

Old Mill Center Classroom

Based at the Old Mill Center for Children and Families in Corvallis, this day treatment program offers education primarily to younger students (K-2), with mental health services from Old Mill.

Each program aims to support students academically while addressing complex emotional and behavioral challenges through specialized education and treatment partnerships.





These support services are coordinated through the Strategic Partnerships for Student Success Program. Our team of implementation coaches focus on building capacity with districts for equitable systems to better meet the instructional and social, emotional and behavioral (SEB) health needs of their students, staff and families. We collaborate with educators to build their instructional and SEB practices and systems through the use of data and strategies integral to improvement science. We also coach educators to transform instructional and SEB knowledge into practices to implement with students, staff and families.

Capacity Building Implementation Support Services

PROGRAM

Strategic Partnerships for Student Success

CONTACT

Nancy Griffith

PROGRAM INFORMATION

Our Capacity Building Implementation Support Services include:

- Facilitating needs assessment focusing on implementation readiness, progress monitoring and program evaluation for existing and/or new instructional or SEB systems and practices.
- Leveraging partnerships with local, regional, state and national organizations to communicate the latest information in regard to instructional and SEB curriculum, initiatives and grants, and professional development.
- Sharing critical information updates on the latest research and trends related to evidence-based or field-tested practices and programs for instructional and SEB systems including easy-to-implement strategies to share with school leaders and staff.
- Convening collaboration and learning opportunities for school and district staff to support the ongoing implementation of instructional and SEB systems.
- Training and coaching district and school leaders through professional learning opportunities with customized follow-up support to guide the implementation process of instructional and SEB systems.
- Providing implementation technical assistance for existing and/or new instructional and SEB systems in schools and districts as well as supporting adaptations to these systems to implement in a variety of learning environments.

Each biennium the SPSS Program and ESD leadership will collaborate with district Superintendents to complete a needs assessment process that is informed by regional district data related to their SIA/Integrated Program Plans. This process includes convening an advisory workgroup of Superintendents and SPSS coaching staff to review regional data, assess current needs, prioritize focus areas, and recommend an array of best-practice strategies that can be used to support the implementation of instructional or SEB systems and practices. This information will inform the ESD's Statewide Education Initiatives Account Grant (SEIA) application along with the sourcing of other regional or state opportunities to help fund and/or deliver these capacity building implementation support services. **Link to current SEIA Grant Plan.**

Grants and Contracts



The Statewide Education Initiatives Account Grant (SEIA) from ODE

PROGRAM

Strategic Partnerships for Student Success

CONTACT

Nancy Griffith

PROGRAM
INFORMATION

The Statewide Education Initiatives Account Grant (SEIA) provides support to districts in the implementation of their Student Investment Account (SIA)-Integrated Program plans. Our Student Success Integration Liaisons work directly with districts to assist in the development and implementation of these plans. They also collaborate closely with the Oregon Department of Education (ODE) to ensure districts have the necessary information and support to complete the required reporting for their plans.

In addition, the Improvement & Engagement Liaisons support district and school teams with the implementation of the High School Success and Every Day Matters initiative requirements. These liaisons play a key role in guiding districts and schools to meet the goals of these initiatives.

All of the liaisons provide coaching and technical assistance to district and school leaders, focusing on best practices for data-driven decision-making and continuous improvement processes.

Enhancing education through collaboration



School Safety and Prevention Systems Grant (SSPS) from ODE

PROGRAM

Strategic Partnerships for Student Success

CONTACT

Nancy Griffith

PROGRAM
INFORMATION

The Strategic Partnerships for Student Success Program is creating a coordinated regional Behavioral Safety Framework. This framework focuses on the development of services and support for safety assessment processes (BSTAT/SIRC), suicide prevention, intervention, and postvention plans (Adi's Act), bullying and harassment prevention, and crisis response protocols within districts.

This work is funded by the School Safety and Prevention Systems Grant from the Oregon Department of Education (ODE). It includes expanded opportunities for training, technical assistance, and coaching provided by Education Service District (ESD) staff and regional/state partners in these critical areas of behavioral safety.

Grants and Contracts



Grow Your Own Grant (GYO) from the EAC

PROGRAM
Strategic Partnerships for Student Success

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

The LBL ESD Grow Your Own (GYO) Grant is funded by the Educator Advancement Council (EAC) and coordinated through the Strategic Partnerships for Student Success Program. This grant supports both new and existing GYO initiatives within our twelve districts.

The vision for this project is to combine direct support for educator recruitment with the creation of a regional collaborative structure. This two-pronged approach includes a Regional GYO Navigator and the Regional GYO Work Group.

Funding will be provided to support educators in high-need areas, as identified through the work group's data-driven process. The Regional GYO Work Group has developed and is now implementing a plan to distribute scholarships and reduce barriers to obtaining licensure for educators.

Enhancing education through collaboration



Instructional Mentor Program Collaboration with WREN

PROGRAM
Strategic Partnerships for Student Success

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

The Instructional Mentor Program Collaboration is funded through a combination of funds from the ESD's SEIA Grant and WREN (Western Regional Educators Network), and it is coordinated through the Strategic Partnerships for Student Success Program.

The goal of the Instructional Mentor Program is to provide the tools, resources, and training necessary to support mentors at the highest level, ensuring they are equipped to help their mentees successfully launch their careers. The collaborative nature of this program allows mentors to gain professional knowledge not only through training and resources but also through the expertise of other mentors in the region. A key focus of the program is supporting the social and emotional well-being of educators at its core.

In response to feedback from both mentors and new teachers, and with the goal of helping novice educators grow in their professional practices, this program also offers ongoing professional development. This includes training on behavior management, as well as strategies for creating a positive classroom climate, establishing routines, and implementing effective structures.

Grants and Contracts



Family Support Fund Grants

PROGRAM
**Strategic Partnerships
for Student Success**

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

The Family Support Fund Grants are coordinated through the Strategic Partnerships for Student Success Program. Over the years, LBL ESD has partnered with local, regional, and state organizations to secure funding resources that meet the needs of the students and families they serve.

The urgent needs of these students and families require access to an agile and flexible funding source, providing ESD-based staff members with an efficient and effective way to address those needs in a timely manner. Each support person works diligently to explore other funding options before utilizing these ESD-specific resources.

These funding streams are not intended to replace or supplant funds traditionally provided through other sources. However, when needs are inadequately funded or when the timing is urgent, these funds may be used to address gaps in support.

Enhancing education through collaboration



IHN-CCO Agile Fund Grant

PROGRAM
**Strategic Partnerships
for Student Success**

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

This grant flows through the IHN-CCO System of Care from the Oregon Health Authority. It is delivered through a partnership with LBL ESD and the regional System of Care Executive Council. These funds are designed to meet immediate and urgent needs of the students and family supported through our local system of care. Students and families actively engaged with ESD-delivered Family or Behavioral Supports in a school district can be eligible to receive these funds.

Grants and Contracts



Integrated Community Partner Grant

PROGRAM
Strategic Partnerships for Student Success

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

The Integrated Community Partner grant funding is managed by Jackson Street Youth Services. This grant provides an annual discount on the cost of contracting Family Support Services through the ESD for school districts with an emphasis on small rural districts. Family support liaisons assist students who are experiencing challenges to their success at home, school and in the community. The family support liaisons work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn.

Enhancing education through collaboration



Juvenile Crime Prevention Grant

PROGRAM
Strategic Partnerships for Student Success

CONTACT
Nancy Griffith

PROGRAM
INFORMATION

The Juvenile Crime Prevention (JCP) grant funding is managed by the Linn County Juvenile Department. This grant provides an annual discount on the cost of contracting Family Support Services through the ESD for Linn County school districts. Family support liaisons assist students who are experiencing challenges to their success at home, school and in the community. The family support liaisons work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn.

Grants and Contracts



The MAC-Medicaid Support Services are coordinated through the Strategic Partnerships for Student Success Program. With support from the Oregon Health Authority (OHA), LBL provides training and support to districts to complete the Medicaid Administrative Claiming survey three times a year. LBL interfaces with OHA to generate cost pools, process match payments and resolve questions. LBL staff also participate in the Medicaid Administrative Claiming process. Funds generated are used to support the Medicaid-MAC Specialist that delivers this support service to districts.

Medicaid Billing Support Services

PROGRAM
Strategic Partnerships for Student Success

PROGRAM
INFORMATION

CONTACT
Nancy Griffith
Liz Wallace





LBI



DISTRICT SUMMARY

Our 12 Districts



Alesia School District



Central Linn School District



Corvallis School District



Greater Albany Public Schools



Harrisburg School District



Lebanon Community School District



Lincoln County School District



Monroe School District



Philomath School District



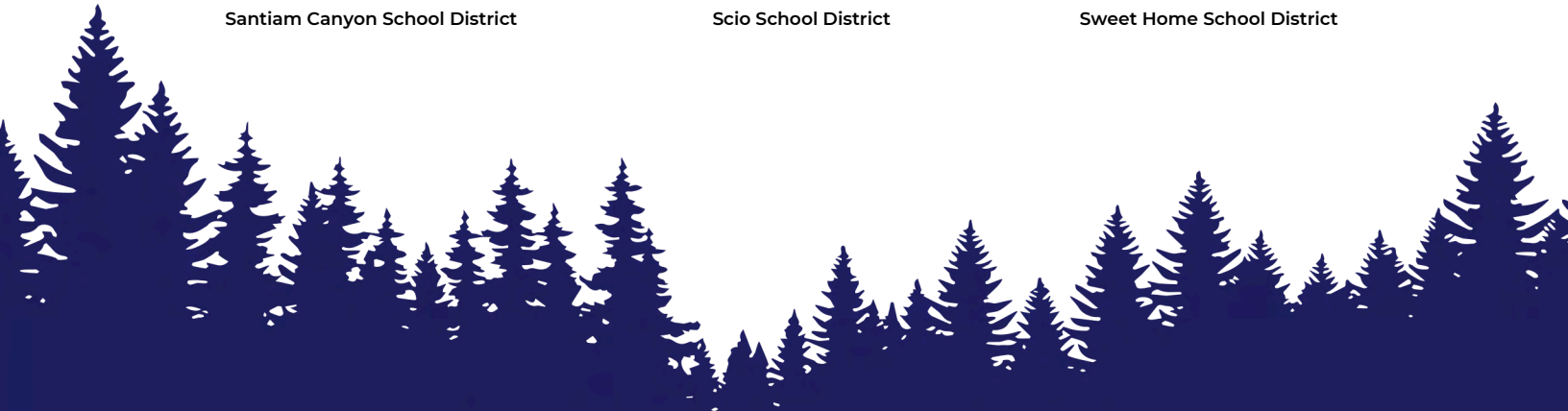
Santiam Canyon School District



Scio School District



Sweet Home School District



LBL

LINN BENTON LINCOLN
EDUCATION SERVICE DISTRICT

905 SE 4th Ave. Albany, Oregon
541-812-2600 www.lblesd.k12.or.us

9. Action Items
 - a. Facilities & Maintenance/Transportation/Food Services/Technology
 1. Yaquina View & Oceanlake Play Shed BG-3

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA
January 13, 2026**

TOPIC: Yaquina View and Oceanlake Play Sheds

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

Facilities and Maintenance requested for metal play sheds YV 40'x 94' and OLE 40' x 100'
Facilities and Maintenance received one proposal for each metal play shed
OLE \$85,200.09
YV 88,380.42

Facilities and Maintenance is asking the LCSD School Board to approve proposal

SUPERINTENDENT'S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

2. PIER Grant Toledo High School Generator BG-3

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA
December 9, 2025**

TOPIC: TOHS Generator

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

Facilities and Maintenance are working with Sue Graves, and Kim Cusick to add another generator to our PIER Grant for Toledo High School
PIER Grant says they have additional money.

SUPERINTENDENT'S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

3. Classroom Technology Upgrades BG-3

Scope of work:

Task	Quoted Vendor Cost	Vendor
Purchase 300 86" interactive displays with wall mount, five-year warranty and advanced licensing	\$720,000	OETC
Purchase 10 mobile stands for media centers	\$4,000	OETC
Establish insured warehousing with installer (Circle P) in Boise, ID	\$81,000 (\$4,500 per month)	LCSD or Circle P
Deinstall wall speakers, Extron AV equipment, and projectors from 290 learning spaces	\$100,000	LCSD or Circle P
Install whiteboards and repair walls		LCSD
Move or add electrical receptacles	\$220,000	LCSD or Portland Electric
Mount interactive displays	\$300,000	Circle P
-Remove whiteboards	Included in above	LCSD or Circle P
-Organize and palletize old equipment	Included in above	LCSD or Circle P
-Move or add network ports within 6 feet	Included in above	LCSD or Circle P
Remove waste from sites	\$9,000	Circle P
GRAND TOTAL (No LCSD Work)	\$1,434,000	
GRAND TOTAL (With LCSD Work)	\$1,033,000	

Planning:

- Teaching Wall Feedback process will conclude on 1/23/26
- Site walk with Circle P installers and OETC on 1/24/26 and 1/25/26
- Determine the work that LCSD will do and the work that the installers will do after site walk
- Install plan
 - Phase 1 (February 2026 to May 2026)
 - Install displays in rooms that need a projector replacement immediately

- Phase 2 (June 2026 - September 2026)
 - Install displays in 5-7 schools (TBD)
- Phase 3 (September 2026 - September 2027)
 - Install displays in remaining schools
- Training Plan
 - Phase 1 - Replace projector, minimal training on how to turn on the display and use it as a projector replacement
 - Phase 2 - Hands on training for school staff to be able to sign into their Google account on the display and use Android features (whiteboard, touch, casting)
 - Phase 3 - Full integration of the display as an instructional tool

b. Board

1. Memorandum of Understanding (MOU): LCSD & Confederated Tribes of Siletz Indians BG-4

MEMORANDUM OF UNDERSTANDING

Confederated Tribes of Siletz Indians

and

Lincoln County School District

Recitals

Whereas,

1. The Confederated Tribes of the Siletz Indians (“the Tribe” or “CTSI”) is a sovereign nation whose operations include educational programs and other services;
2. The Lincoln County School District (“District”) is a public school district organized under Oregon law responsible for delivering quality education to Pre-K to 12 students within its boundaries; and
3. The District is privileged to provide educational services to Pre-K-12 Native students;
4. Title VI, Section 6114(b)(7) and (c)(3)(C) (20 USC Section 7434) require school districts applying for Indian Education formula grants (Title VI) funds to consult with Indian tribes located in the community on the development of a Title VI comprehensive program in a timely, active, and ongoing manner.
5. Title VIII, Section 8538 of the ESEA (20 USC Section 2918) requires affected school districts to consult with Indian Tribes or Tribal organizations approved by the tribes located in the area served by the school district prior to a school district’s submission of a required plan or application for a covered program affecting Native students before submitting plans or application, and that such consultation shall be done in a manner and in such time that provides the tribes or tribal organizations opportunity to meaningfully and substantively contribute to such a plan;
6. The programs for which affected school districts must consult with Indian tribes before submitting plans or applications include:
 - a. Title I, Part A (Improving Basic Programs Operated by State and Local Educational Agencies)
 - b. Title I, Part C (Education of Migratory Children)
 - c. Title I, Part D (Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk)
 - d. Title II, Part A (Supporting Effective Instruction)
 - e. Title III, Part A (English Language Acquisition, Language Enhancement, and Academic Achievement Act)
 - f. Title IV, Part A (Student Support and Academic Enrichment Grants)

- g. Title IV, Part B (21st Century Community Learning Centers)
 - h. Title V, Part B, subpart 2 (Rural and Low-Income School Program)
 - i. Title VI, Part A, subpart 1 (Indian Education Formula Grants to Local Educational Agencies)
 - j. Aligning for Student Success: Integrated Guidance application and reporting.
7. The District has determined that it is an affected recipient of Indian education grant dollars under Title VI of the ESEA and as such, it is required to consult with Indian tribes located in the Lincoln County community on plans or applications for covered programs impacting Native students.
 8. The District desires, and federal law requires, that the Tribe have the opportunity to make meaningful and substantial contributions to the District's plans;
 9. The parties share a mutual goal in maximizing achievement and opportunity for Tribal students.
- Now, therefore, the parties resolve and agree as follows:

Agreement

Purpose and Scope:

The Confederated Tribes of Siletz Indians (CTSI) and the Lincoln County School District (District) shall work together to address the educational needs and concerns of Siletz Tribal Citizen students and Native American students in order to increase their academic achievement and success. This Memorandum of Understanding (MOU) will also support appropriate educational services and opportunities for all students, educators and members of CTSI.

This MOU formalizes a collaborative relationship between CTSI and the District for the betterment of all students. This agreement outlines a process to identify and address educational needs for the purpose of improving academic achievement and success of the Native American students attending school in the District. This MOU is not intended to create a financial obligation for either party.

Effective Date and Period of Agreement:

This MOU is effective upon signature of the authorized officials for CTSI and the District. The MOU may be amended by agreement of the parties. The term of the MOU is two (2) years. Renewal of the MOU shall require approval of CTSI and the District. If either party wishes to terminate this MOU, written notice shall be given to the other party thirty (30) days prior to termination of the agreement. This MOU may be terminated by either party for any reason.

Points of Contact:

For CTSI:

- Alissa Lane CTSI Education Director, Confederated Tribes of Siletz Indians
- Jeff Sweet, Education Department, Lincoln County Area Education Specialist, Confederated Tribes of Siletz Indians - Primary Education contact for Lincoln County School District
- Other CTSI Education Specialist, Confederated Tribes of Siletz Indians – Consultation Support Staff

For the District:

- Title VI Matters: Aaron Belloni, Deputy Superintendent of Student Services, Lincoln County School District
- Other Federal Program Matters: Sandy Mummey, Elementary Director, Lincoln County School District
- Student Success Act/Student Investment Account Matters: Majalise Tolan, Superintendent, Lincoln County School District
- All Matters: Majalise Tolan, Superintendent, Lincoln County School District

Areas of Agreement:

The Siletz Tribe and the District agree to work collaboratively through this MOU in the following areas:

1. To encourage Native American students to achieve academic excellence and to identify and remove impediments that keep them from attaining that goal.
2. To ensure equitable access and participation in all school programs and/or activities and clubs for Native American students at every grade level and to promote and acknowledge the month of November as Native American Heritage Month.
3. To effectively monitor and evaluate attendance and exclusionary discipline disparities and policies in a timely manner.
4. To provide LCSD Title VI Program Staff with access to support and assist with Native American student academic and behavioral performance.
5. To support student and family access to Siletz resources and programs.
 - a. CTSI will allow eligible students to participate in the Tribe’s Supplemental Education Program or Johnson O’Malley (JOM) Program and support students with school fees, supplies and resources.

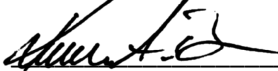
6. To fully implement Tribal History | Shared History, Senate Bill 13 Curriculum for students at all District schools based on the resources provided by the Oregon Department of Education (ODE).
7. To ensure that the Siletz Education Department has an active voice in district decisions affecting Siletz children. CTSI will provide assistance to the District in the design and delivery of Culturally Responsive pedagogy training materials and professional development which may assist the District in meeting the unique needs of Native American students within the District. The Siletz will also foster access to and assist in vetting materials used to educate all students about the history and culture of the Siletz.
8. To develop programs and services that foster an increase in high school graduation rates and to promote college and career readiness for Native American students.
9. To honor tribal sovereignty and work toward the elimination of discrimination in all aspects of our relationship.
10. The District and CTSI will collaboratively work to actively recruit and retain Native Americans for classified, licensed, and administrative positions.
11. To acknowledge the cultural significance of tribal regalia within participation of formal District ceremonies.
12. To ensure the placement of the Siletz flag in the District Office front foyer as recognition of the collaborative partnership between the District and CTSI.
13. To meet at least annually to discuss potential funding opportunities, Consultation on Federal and State programs and for support of Tribal programs and activities involved at the District.
14. The District and CTSI agree to share non-personally identifiable student data for the purposes of research and enhancing outcomes for District and CTSI students. The District and CTSI will continue to explore opportunities to share data that promotes student success and academic attainment.
15. The parties agree to review this MOU together at least annually. The parties will meet in good faith not later than 90 days before the expiration of its two-year term to discuss the benefits of the MOU, whether to renew the MOU and the terms of the renewed MOU.

Voluntary; No Independent Contractual Obligation:

This MOU is the result of voluntary consultation between the parties, stemming from a mutual goal in maximizing achievement and opportunity for Tribal students. The terms of this MOU are non-contractual and create no independent contractual obligation on the parties. Each party named commits to following the intent of this MOU so far as reasonably possible, and consistent with applicable State, Tribal and Federal constitutions, laws, statutes, educational acts, regulations and treaties. This MOU has been reviewed and approved by the Siletz Tribal Council and the District School Board.

IN WITNESS WHEREOF, the Signatory Parties have executed this Memorandum of Understanding as set forth below.

Confederated Tribes of Siletz Indians:

By:  _____
Kurtis Barker, Chief Executive Officer, Confederated Tribes of Siletz Indians

Date: 12/30/2025

Lincoln County School District:

By: _____
Peter Vince, Lincoln County School District Board Chair

Date: _____

10. Items of Information & Discussion

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

1. Auditorium Schematic Design Services Proposal BG-3

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA
January 27, 2026**

TOPIC: Auditorium Schematic Design Services Proposal

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

Facilities and Maintenance would like to interduce proposal for schematic design for the following auditoriums

Glas Architects

Toledo High \$295,000 with a reimbursable allowance of \$6,000

Waldport High \$280,000 with a reimbursable allowance of \$6,000

Capri Architecture

Newport High \$270,000 with a reimbursable allowance of \$9,000

Facilities and Maintenance will ask the board to approve the proposals for Glas Architect and Capri Architecture proposals

SUPERINTENDENT'S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

December 10, 2025

LCSD Newport Auditoriums Schematic Design Fee Proposal

Rich,

Thank you for the opportunity to provide a proposal for schematic design services for the LCSD Newport Auditorium.

Background:

GLAS Architects, Hacker Architects, Capri Architecture and Shalleck Collaborative developed a conceptual design document with the help of the Lincoln County School District. This document is attached and forms the foundation for the schematic design phase that is outlined below.

Refine Site Options:

- Review Final Geotechnical Report
- Coordinate with Geotechnical Engineer on Recommendations
- Review City of Newport Requirements for setbacks, landscape buffers, parking, stormwater discharge, fire apparatus access, fire hydrants, etc.
- Site visit (Capri, Hacker, and Civil if needed)
- Make site recommendation
- It is assumed that LCSD will contract with a surveyor to provide necessary survey information once a site is selected.
- Coordinate with Glas Architecture to standardize approach

Develop Schematic Design / Site design:

- Develop the conceptual design into a Schematic Design
- Reduce building SF to 12,000 for each site.
- Develop outdoor space utilization requirements / needs.

- Generate a preliminary schematic design based on the concept. Design will include elevations, sections, site plan and floor plans and massing. This will be an iterative process with three meetings with each school's core personnel (principal, band instructor, drama instructor). Meetings will be primarily online.
- Sustainable design charrette with consultants and Energy Trust of Oregon (online).
- Work with Theater Consultant to refine theater layout.
- Work with Theater Consultant to make preliminary equipment selections.
- Work with Theater Consultant to identify infrastructure requirements (exhaust, loading, etc.) and coordinate with MEP engineers.
- Renderings – Interior and exterior to allow LCSD to visualize the project.
- Hold an initial predevelopment meeting with the city and the fire marshal.
- Hold an initial and follow-up constructability review with the CMGC where systems are discussed and a cost / benefit analysis will be considered (two online meetings).
- Hold SD meetings with the consultants and LCSD (facilities only for MEP, larger group for site / civil design).
- Work with consultants to develop schematic design narratives and diagrams for Civil, Structural, Mechanical, Plumbing, Electrical, fire protection, and acoustics. (four meetings).
- Review preliminary materials for exterior finishes.
- Develop a budget allowance and test fit for furniture.
- Develop a budget allowance and list of potential lighting / sound equipment.
- Help LCSD identify owner-provided equipment – if any.

SD Estimate:

- Provide SD Design and Narratives to estimating consultant and CMGC for estimating.
- Reconcile the two estimates and review with LCSD.

Deliverables:

- Schematic Design Site Plan, Site Sections, Floor Plans, Elevations and Sections
- Preliminary code analysis
- Renderings / Massing – interior and exterior
- FF&E Test Fit for cost analysis.
- Schedule of generic equipment type (not exact model)
- Outline Specifications
- Schematic Design Narratives / drawings
- Schematic Design Estimate

Schedule:

- Start of Schematic Design: December 10, 2025 (Newport)
- Schematic Design Draft to CMGC and Cost Consultant: February 18, 2025 (Newport)
- Newport SD estimate reconciled: Complete (TBD)

Subconsultants:

- Design Consultant: **Hacker Architects**
- Theater Design Consultant: **Shalleck Collaborative**
- AV Systems: **Shalleck Collaborative**
- Civil Engineer: **Mazzetti**
- Structural Engineer: **KPFF**
- Mechanical / Electrical / Plumbing / Low Voltage Fire Protection Engineer: **KCL**
- Acoustical Engineer: **ABD Engineering**
- Estimating: **Rider Levett Bucknall**

Fee:

The fee to perform the schematic design for Newport High School outlined above is **\$270,000** with a reimbursable expense allowance of **\$9,000**.

Exclusions:

- Work associated with subsequent phases (DD, CD, Bidding, CA and Closeout)
- Landscape Design
- Multiple Packages
- Work associated with projects other than the Auditorium Building
- Geotechnical Survey
- Survey

Please do not hesitate to reach out should you have any questions or need any additional information associated with this proposal.

Sincerely,

Dustin Capri, AIA

Principal | Partner, Capri Architecture, LLC

Mr. Rich Belloni

Facilities Director Lincoln County School District

Attached: LCS D Auditoriums Board Package



December 10, 2025

LCS D Waldport / Toledo Auditoriums Schematic Design Fee Proposal

Rich Belloni, Facilities Director, Lincoln County School District

Thank you for the opportunity to provide a proposal for schematic design services for the LCS D Waldport and Toledo Auditoriums.

Background:

GLAS Architects, Hacker Architects, Capri Architecture and Shalleck Collaborative developed a conceptual design document with the help of the Lincoln County School District. This document is attached and forms the foundation for the schematic design phase that is outlined below.

Refine Site Options:

- Review Final Geotechnical Report
- Coordinate with Geotechnical Engineer on Recommendations
- Review Lincoln County Requirements for setbacks, landscape buffers, parking, stormwater discharge, fire apparatus access, fire hydrants, etc.
- Site visit (GLAS, Hacker, and Civil if needed)
- Make site recommendation
- It is assumed that LCS D has contracted with a surveyor to provide necessary survey information once a site is selected.
- Coordinate with Capri Architecture to standardize approach

Develop Schematic Design / site design:

- Develop the conceptual design into a Schematic Design
- Reduce building SF to 12,000 for each site.
- Develop outdoor space utilization requirements / needs.
- Generate a preliminary schematic design based on the concept. Design will include elevations, sections, site plan and floor plans and massing. This will be an iterative



process with three meetings with each school's core personnel (principal, band instructor, drama instructor). Meetings will be primarily online.

- Sustainable design charrette with consultants and Energy Trust of Oregon (online)
- Work with Theater Consultant to refine theater layout.
- Work with Theater Consultant to make preliminary equipment selections.
- Work with Theater Consultant to identify infrastructure requirements (exhaust, loading, etc) and coordinate with MEP engineers.
- Renderings – Interior and exterior to allow the school district to visualize the project.
- Hold an initial predevelopment meeting with the city, and fire marshal (second meeting during DD).
- Hold an initial and follow-up constructability review with the CMGC where systems are discussed and a cost / benefit analysis will be considered (Two online meetings).
- Hold SD meetings with the consultants and LCSD (facilities only for MEP, larger group for site / civil design).
- Work with consultants to develop schematic design narratives and diagrams for Civil, Structural, Mechanical, Plumbing, Electrical, fire protection, and acoustics. (Four meetings).
- Review preliminary materials for exterior finishes.
- Develop a budget allowance and test fit for furniture.
- Develop a budget allowance and list of potential lighting / sound equipment.
- Help LCSD identify owner provided equipment – if any.
- Work with LCSD to complete SD for the Toledo HS Videography Space (no consultant work for that space included in this proposal).

SD Estimate:

- Provide SD Design and Narratives to estimating consultant and CMGC for estimating.
- Reconcile the two estimates and review with LCSD.



Deliverables:

- Schematic Design Site Plan, Site Sections, Floor Plans, Elevations and Sections.
- Preliminary code analysis
- Renderings / Massing – interior and exterior
- FF&E Test Fit for cost analysis.
- Schedule of generic equipment type (not exact model).
- Outline Specifications
- Schematic Design Narratives / drawings
- Schematic Design Estimate

Schedule:

- Start of Schematic Design: December 10, 2025 (Toledo)
- Start of Schematic Design: February 9, 2025 (Waldport)
- Schematic Design Draft to CMGC and Cost Consultant: February 6, 2025 (Toledo)
- Schematic Design Draft to CMGC and Cost Consultant: April 10, 2025 (Waldport)
- Toledo SD estimate reconciled: Complete (TBD)
- Waldport SD estimate reconciled: Complete (TBD)

Subconsultants:

- Design Consultant: **Hacker Architects**
- Theater Design Consultant: **Shalleck Collaborative**
- AV Systems: **Shalleck Collaborative**
- Civil Engineer: **Mazzetti**
- Landscape Architect: **Ground Workshop**
- Structural Engineer: **KPFF**
- Mechanical / Electrical / Plumbing / Low Voltage Fire Protection Engineer: **KCL**
- Photo Voltaic System Pre-Design: **KCL**
- Acoustical Engineer: **Acoustics By Design**
- Estimating: **Rider Levett Bucknall**



Fee:

The fee to perform the schematic design for Toledo High School outlined above is **\$295,000** with a reimbursable expense allowance of **\$6000**.

The fee to perform the schematic design for Waldport High School outlined above is **\$280,000** with a reimbursable expense allowance of **\$6000**.

Exclusions:

- Work associated with subsequent phases (DD, CD, Bidding, CA and Closeout)
- Multiple Packages
- Landscape Design
- Work associated with projects other than described above
- Geotechnical Survey
- Survey

Please do not hesitate to reach out should you have any questions or need any additional information associated with this proposal.

Sincerely,

Chris Walkup, AIA

Principal | Member, GLAS Architects, LLC

Attached: LCSD Auditoriums Board Package

2. CMGC Recommendation for Newport, Toledo & Waldport Auditoriums and Yaquina View Seismic Upgrade BG-3

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA**
January 13, 2026

TOPIC: Intent to Awards Auditorium CM/GC

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

Upon completion of Request for Proposals regarding the auditoriums for Newport High School, Toledo High School, and Waldport High School, the Auditorium Committee will recommend the company(s) they would like to intent to award CM/GC

The Auditorium Committee will ask the LCSD School Board to approve intent to award on January 27, 2026 with a 7-day protest period.

SUPERINTENDENT'S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA
January 13, 2026**

TOPIC: Intent to Awards Seismic Rehabilitation CM/GC

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

Upon completion of Request for Proposals regarding the Yaquina View Phase 2 Seismic Rehabilitation the Seismic Committee will recommend the company they would like to intent to award CM/GC

The Seismic Committee will ask the LCSD School Board to approve intent to award on January 27, 2026 with a 7-day protest period.

SUPERINTENDENT'S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

3. Waldport Network Upgrades BG-3

Company Name: Lincoln County School District
 Contact: Joshua Bates
 Email: joshua.bates@lincoln.k12.or.us
 Phone: (541) 265-3231



Account Executive: Collin Hughes
 9675 SE 36th St, Ste 110 - Mercer Island, WA 98040 - 206.370.4109
 Toll Free 800.881.0962 - Order Fax 888.729.0997

Line Item	Part Number	Description	Qty.	Unit Sale Price	Ext. Sale Price
-----------	-------------	-------------	------	-----------------	-----------------

Lincoln County SD - Juniper Wired & Wireless Project

***Priced Per NASPO Contract AR3232, Plus Additional Discounts**

1		Juniper – (x15) EX4100 48-Port Multi-Gig Switch, (x15) US C13 Power Cords, (x15) 920W AC PSUs & (x30) 1m 25G SFP28 DAC Cables			\$57,005.25
2		Juniper – (x15) EX4100-48MP Wired Assurance & VNA Subscription – 3 Year Term			\$8,393.10
3		Juniper – (x2) EX4400-24X Switch, (x2) US C13 Power Cords, (x2) 550W AC PSUs & (x2) 1m 100G QSFP28 DAC Cables			\$11,663.12
4		Juniper – (x2) EX4400-24X Advanced Software Licenses (Class 2, Perpetual) & (x2) EX4400-24X Wired Assurance & Virtual Network Assistant Subscriptions – 3 Year Term			\$2,188.22
5		Juniper – (x2) EX4000-12MP 12-Port Multi-Gig Switch & (x2) EX4000 Wall Mount Kits			\$1,417.82
6		Juniper – (x2) EX4000-12MP Wired Assurance & Virtual Network Assistant (VNA) Subscription – 3 Year Term			\$509.58
7		Juniper – (x53) AP36 Premium Performance Wi-Fi 7 & (x53) AP36 Subscriptions for 2 Services – 3 Year Term			\$43,805.03
8		Juniper – (x17) AP47 Premium Performance Wi-Fi 7 & (x17) AP47 Subscriptions for 2 Services – 3 Year Term			\$18,972.17
9		Juniper – (x10) 10G SFP+ MMF Cables			\$1,664.30
10		Juniper – (x6) AP66 Premium Performance Wi-Fi 7, (x6) Flush Mount Bracket & (x6) AP66 Subscriptions for 2 Services – 3 Year Term			\$6,424.02

Ground Shipping: \$0.00

GRAND TOTAL: **\$152,042.61**

**Juniper/Mist policy states that all orders placed are non-returnable/non-cancelable*

Line Item	Part Number	Description	Qty.	Unit Sale Price	Ext. Sale Price
Solution Line Item Detail:					
<u>Juniper – (x15) EX4100 48-Port Multi-Gig Switch, (x15) US C13 Power Cords, (x15) 920W AC PSUs & (x30) 1m 25G SFP28 DAC Cables</u>					
11	EX4100-48MP	EX4100 48-PORT MULTI-GIG POE	15	\$3,314.98	\$49,724.70
12	CBL-PWR-C13-US-48P	2.5M STRAIGHT C13 15A/125V POWER CORD AC US/CANADA	15	\$18.45	\$276.75
13	JPSU-920-AC-AFO	EX3400 920W AC PS FRONT-TO-BACK AIRFLOW PWR CORD ORDERED SEPARATELY	15	\$388.52	\$5,827.80
14	JNP-SFP-25G-DAC-1M	1M PASSIVE SFP 25GBASE DIRECT ATTACH COPPER CABLE	30	\$39.20	\$1,176.00
<u>Subtotal</u>					<u>\$57,005.25</u>
<u>Juniper – (x15) EX4100-48MP Wired Assurance & VNA Subscription – 3 Year Term</u>					
15	SUB-EX48-2S-3Y-COR	3YR / 2 SVC WIREDASSUR SUB EX48 INCL J-CARE CORE FOR EX23 34 43	15	\$559.54	\$8,393.10
<u>Subtotal</u>					<u>\$8,393.10</u>
<u>Juniper – (x2) EX4400-24X Switch, (x2) US C13 Power Cords, (x2) 550W AC PSUs & (x2) 1m 100G QSFP28 DAC Cables</u>					
16	EX4400-24X	24X10GBASEX SWITCH W/ 2X100G	2	\$5,479.93	\$10,959.86
17	CBL-EX-PWR-C13-US	US POWER CABLE	2	\$17.29	\$34.58
18	JPSU-550-C-AC-AFO	550W COMPACT AC AFO PS FOR EX4400 SWITCHES	2	\$237.50	\$475.00
19	JNP-100G-DAC-1M	QSFP28 TO QSFP28 ETHERNET DIRECT ATTACH COPPER TWINAX CU	2	\$96.84	\$193.68
<u>Subtotal</u>					<u>\$11,663.12</u>
<u>Juniper – (x2) EX4400-24X Advanced Software Licenses (Class 2, Perpetual) & (x2) EX4400-24X Wired Assurance & Virtual Network Assistant Subscriptions – 3 Year Term</u>					
20	S-EX-A-C2-P	SW EX A C2 PRPL	2	\$599.51	\$1,199.02
21	SUB-EX24-2S-3Y-N	3YR SUB WAANDVNA SVC ND F/ EX24 PORT SWITCHES	2	\$494.60	\$989.20
<u>Subtotal</u>					<u>\$2,188.22</u>

Line Item	Part Number	Description	Qty.	Unit Sale Price	Ext. Sale Price
<u>Juniper – (x2) EX4000-12MP 12-Port Multi-Gig Switch & (x2) EX4000 Wall Mount Kits</u>					
22	EX4000-12MP	EX4000 12P MULTI-GIG WITH 4X 100M/1G/2.5GBASET 8X 10/100/1000BAS	2	\$690.46	\$1,380.92
23	EX4000-WMK	WALL MOUNT KIT FOR EX4000-8P EX4000-12T EX4000-12P AND EX4000- 12	2	\$18.45	\$36.90
<u>Subtotal</u>					<u>\$1,417.82</u>
<u>Juniper – (x2) EX4000-12MP Wired Assurance & Virtual Network Assistant (VNA) Subscription – 3 Year Term</u>					
24	SUB-EX12-2S-3Y-COR	3YR / 2 SVC WIREDASSUR SUB EX12 INCL J-CARE CORE FOR EX23 34 43	2	\$254.79	\$509.58
<u>Subtotal</u>					<u>\$509.58</u>
<u>Juniper – (x53) AP36 Premium Performance Wi-Fi 7 & (x53) AP36 Subscriptions for 2 Services – 3 Year Term</u>					
25	AP36-US	MIST AP36 INT ANTENNA -US ONLY	53	\$516.77	\$27,388.81
26	SUB-2S-3Y	3YR / 2SVC CLOUD SUB FOR 1 AP CLOUD FUNCTIONS WARRANTY	53	\$309.74	\$16,416.22
<u>Subtotal</u>					<u>\$43,805.03</u>
<u>Juniper – (x17) AP47 Premium Performance Wi-Fi 7 & (x17) AP47 Subscriptions for 2 Services – 3 Year Term</u>					
27	AP47-US	MIST AP47 INT ANTENNA W/VBLE-US ONLY	17	\$806.27	\$13,706.59
28	SUB-2S-3Y	3YR / 2SVC CLOUD SUB FOR 1 AP CLOUD FUNCTIONS WARRANTY	17	\$309.74	\$5,265.58
<u>Subtotal</u>					<u>\$18,972.17</u>
<u>Juniper – (x10) 10G SFP+ MMF Cables</u>					
29	SFP-10G-LRM-C	SFP+ 10G MMF 220M AND SMF 300M STD TEMP 5-85 DEG C DUPLEX LC	10	\$166.43	\$1,664.30
<u>Subtotal</u>					<u>\$1,664.30</u>

Line Item	Part Number	Description	Qty.	Unit Sale Price	Ext. Sale Price
<u>Juniper – (x6) AP66 Premium Performance Wi-Fi 7, (x6) Flush Mount Bracket & (x6) AP66 Subscriptions for 2 Services – 3 Year Term</u>					
30	AP66-US	MIST AP66 OUTDOOR INT ANTENNA US ONLY	6	\$719.43	\$4,316.58
31	APOUTBR-FM	FLUSH MNT BRACKET OTDR AP WALL POLE MOUNTING	6	\$41.50	\$249.00
32	SUB-2S-3Y	3YR / 2SVC CLOUD SUB FOR 1 AP CLOUD FUNCTIONS WARRANTY	6	\$309.74	\$1,858.44
<u>Subtotal</u>					<u>\$6,424.02</u>
<u>Prepared by: Zack Garnett</u>					
Please contact the person listed above at Structured for any questions regarding this quotation.					

Line Item	Part Number	Description	Qty.	Unit Sale Price	Ext. Sale Price
<p><u>Notes:</u></p> <p>1. Client acknowledges and agrees that the by signing this quotation, issuing a purchase order referencing this quotation, or otherwise accessing or utilizing the solution outlined in this quotation that the Structured Communication Systems, Inc. Standard Terms and Conditions, which can be found at http://www.structured.com/terms/, apply to this and all quotations. Further, the Client acknowledges and agrees that the use, title, interest, rights and warranties associated with the solution outlined in this quotation are governed by the applicable manufacturer end-user license agreement, software license agreement, subscription agreement, warranty terms and/or maintenance/support contract.</p> <p>2. Prices do not include shipping charges. All shipping charges are FOB origin and will be added at time of invoice. Prices do not include Sales Tax. Sales tax rates are an estimate and are subject to change. Rates are dictated by the state into which the solution is being shipped. Freight may be taxable, depending upon state regulations. Please note that pricing outlined in this quotation does not include tariffs or any other international or national tax or duty (if any) that may be levied against some or all of the products by the applicable manufacturer at the time of procurement by Structured for the benefit of the Client. As such, any such tariffs, taxes or duties are the sole responsibility of the Client and will be passed through by Structured to the Client at the time of invoicing.</p> <p>3. Net 20 day terms are available with approved credit. Structured will accept pre-payment or Visa/MasterCard without approved credit; please note that all credit card transaction will also incur a three percent (3%) transaction fee. All quotes and proposals are calculated using US Dollars.</p> <p>4. Quotes are valid for 30 days. Structured reserves the right to adjust prices at any time according to manufacturer price changes or material changes in circumstances that affect the scope of services proposed herein. In the event that the expiration date has been exceeded, please contact your Account Representative for an updated quote.</p> <p>5. Remit To Address: 9200 SE Sunnybrook Blvd., Suite 300, Clackamas OR, 97015</p> <p>This quotation contains information that is privileged and confidential. The information contained in this quotation is intended only for use of the person to whom it is addressed. If the reader of this quotation is not (1) the intended recipient or (2) the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited.</p>					

WHEN PLACING YOUR ORDER, PLEASE FAX OR EMAIL TO: 888-729-0997 or orders@structured.com

Please fill out all of the below information to ensure that your order is processed as efficiently as possible.

Signature: _____ Date: _____

Shipping Address:

Billing Address:

Street:

City, ST Zip:

Contact:

Phone:

Email:

Preferred Shipping Method: Ground _____ 2nd Day _____ Overnight _____

Date Needed:

Customer Reference / Purchase Order Number: _____

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Lincoln County School District Predictive Design Report 11/26/2025



Name: LCSD-PredictiveDesign-Report

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Executive Summary

Lincoln County School District (LCSD) has engaged Structured Communications (Structured) to create a wireless network predictive design for the Crestview Heights and Waldport High Schools. The WLAN Predictive was designed around the 5GHz and 6GHz spectrum as the primary connectivity for client devices. The 5GHz band provides more bandwidth with better interference avoidance compared with the 2.4GHz band. The 6GHz more than doubles the available channels compared to the 5GHz band and is the newest available spectrum for wireless devices. The 6GHz band offers a cleaner spectrum with significant gains in bandwidth. LCSD has an existing wireless network using Cisco Meraki infrastructure. The current design is a high-density design with an AP in every classroom to support the ever-growing client device demands. Structured has attempted to re-use cable drops to minimize the expenditure of installing new cabling. However, Structured recommends repositioning APs to provide better spacing between access points and provide better coverage. The repositioning of APs can only be possible if there is a service loop for the existing cable drops. Structured also planned additional APs for areas common areas that could potentially have more users congregated.

Structured has selected the Juniper Mist AP36 access points for the WLAN implementation within classrooms. The AP36 is the latest generation of Wi-Fi 7 access points offered by Juniper Networks. The AP36 is a tri-band access points offering support in the 2.4GHz, 5GHz, and 6GHz bands. This AP model is a budget friendly access points that do not include the BLE arrays. The AP37 has 4x4:4 radios chains for the 5/6GHz band and 2x2:2 radios chains for the 2.4GHz band.

For the common areas that will see a greater number of users congregated (Gyms, Cafeterias, etc.), Structured has selected the Juniper Mist AP47 access point. The AP47 is the latest generation of Wi-Fi 7 access points offered by Juniper Networks and is their flag ship AP. The AP47 is a tri-band access point offering support in the 2.4GHz, 5GHz, and 6GHz bands. This AP model is designed for high-capacity areas as it has 4x4:4 radios chains for the 2.4, 5, 6GHz bands.

The selected APs should be mounted to the ceilings, ensuring that the APs are horizontally mounted. If APs are unable to be mounted to a ceiling, it is recommended that 90-degree wall mounts are purchased to orientate the APs appropriately.

Industry best practice aims to provide Primary and Secondary coverage with -67dBm RSSI or better for the 5GHz and 6GHz band. This ensures that client devices can achieve the highest MCS rates, providing higher throughput and provide enough coverage for healthy client device roaming. The 2.4GHz band is considered best effort and only provides Primary Coverage at -67dBm RSSI or better.

The Juniper Mist access points used in the predictive design have their transmit power statically set to the following values:

- 2.4GHz: 6dBm
- 5GHz: 12dBm

Lincoln County School District Predictive Design Report

- 6GHz: 15dBm

This follows industry best practice of keeping the 5GHz radios set to 6-10dBm higher than the 2.4GHz radios. The 6GHz radios are configured slightly higher than the 5GHz radios since the 6GHz signal will attenuate slightly faster than the 5GHz radios through objects. In practice, the wireless network infrastructure will typically have a small transmit power range to allow APs to adjust their transmit power dynamically as the environment changes. Using lower transmit power values in the predictive design ensures that APs can use a range of transmit powers once deployed without maxing out the transmit power and leaving coverage gaps.

This predictive WLAN design provides an estimate of wireless coverage based on modeling tools and assumptions. Actual performance may vary due to real-world factors such as building materials and furnishings. In most cases, predictive designs are accurate enough for deployment, but more complex environments may benefit from additional on-site validation.

Based on the predictive design results it was determined that Lincoln County School District will require a total of 70 access points. The models are broken down below:

- Juniper AP36: 53
- Juniper AP47: 17

Crestview Heights

Summary:

Crestview Heights is primarily a single floor building with one room located on a second level. The school building has several classrooms and offices which will utilize the AP36 access points. The school also has a Gym, Stage, Cafeteria, and a large media room which will require the AP47 access points.

AP Vendor: Juniper Mist AP36 and AP47

Predictive Report:

<https://us.hamina.com/share/1a645705-675b-4a0e-bc0c-b2b43f758b84>

Password: Ts_SYU!c0wWf

APS REQUIRED: 5

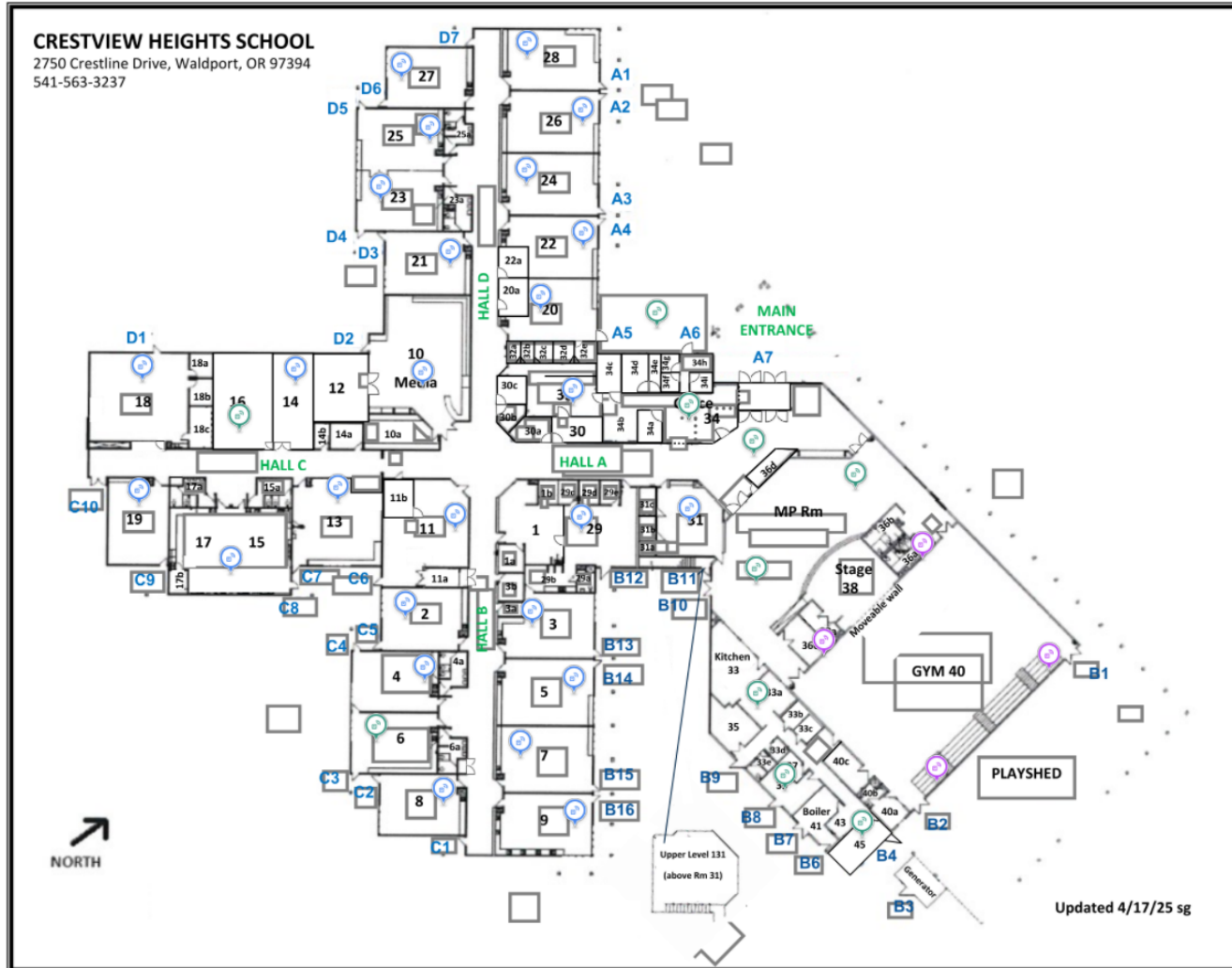
- AP36: 34
- AP47: 7
 - o 4 of them will be wall mounted using 90-Degree wall mounting brackets.

APs are color coded to indicate special characteristics:

- GREEN: New AP Locations requiring new CAT6A cable drops.
- BLUE: AP Mounted where existing APs are located.
 - o Note that the goal is to have APs re-positioned for optimal spacing and coverage. If the existing cable drops do not have a service loop, then LCSD will need to decide if they want to install new CAT6A cables, run longer patch cables to reach the new locations, or simply place APs at the existing locations.
- PINK: New AP Location with a 90-Degree wall mount bracket.

Lincoln County School District Predictive Design Report

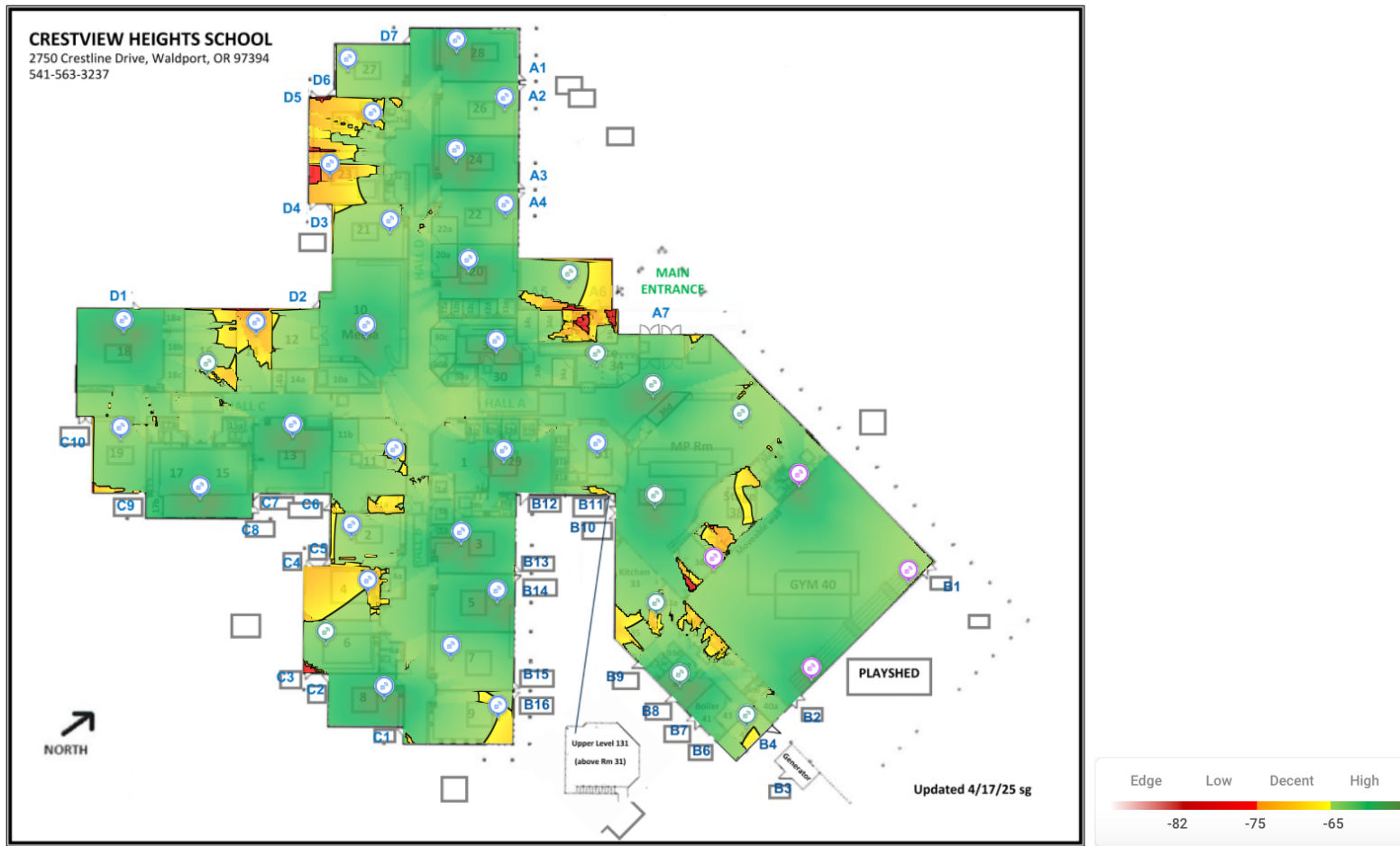
Floor 01



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 01 on 2.4 GHz band

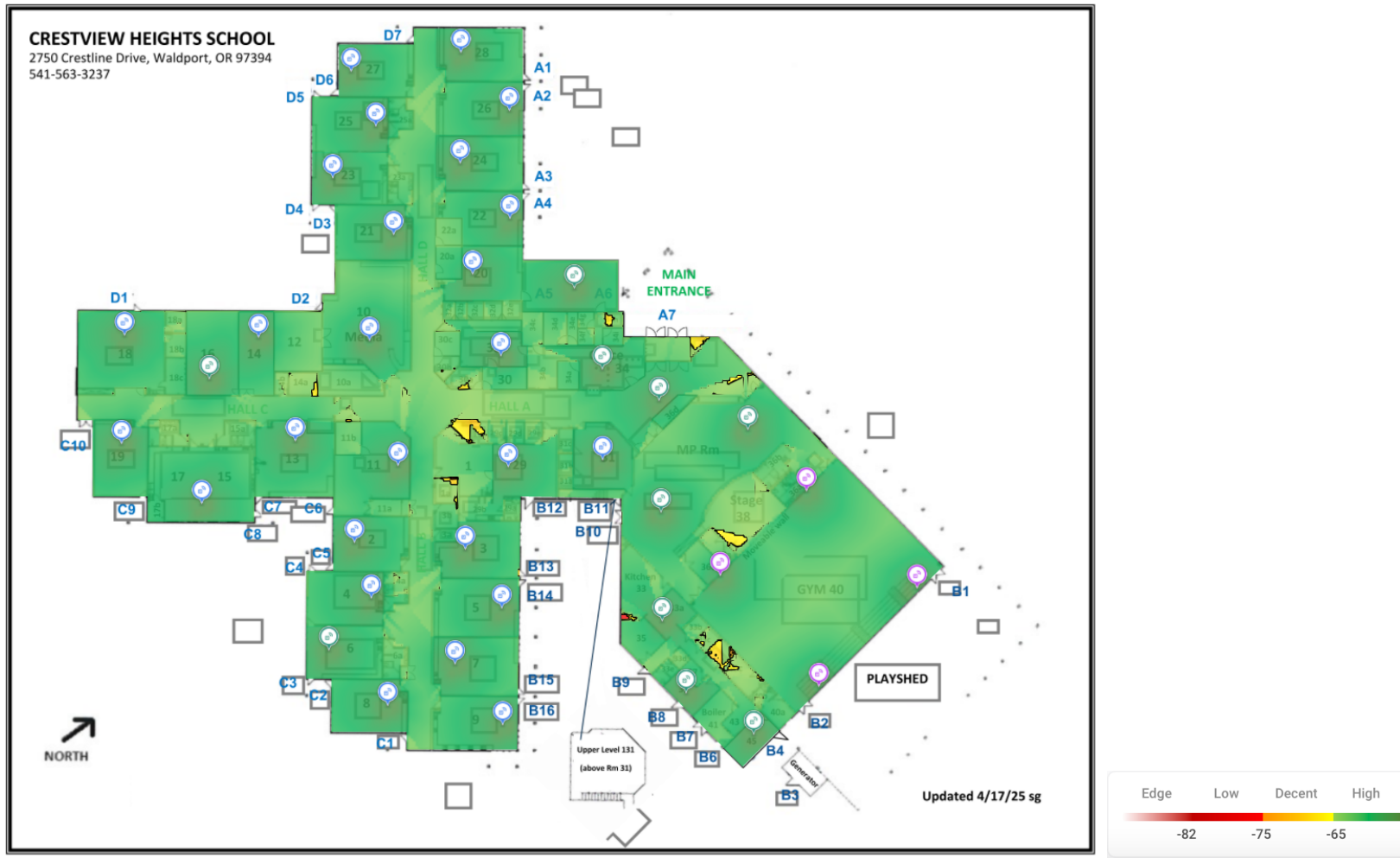
Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices. The predictive design is configured to disable unnecessary interfering 2.4GHz radios.



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 01 on 5 GHz band

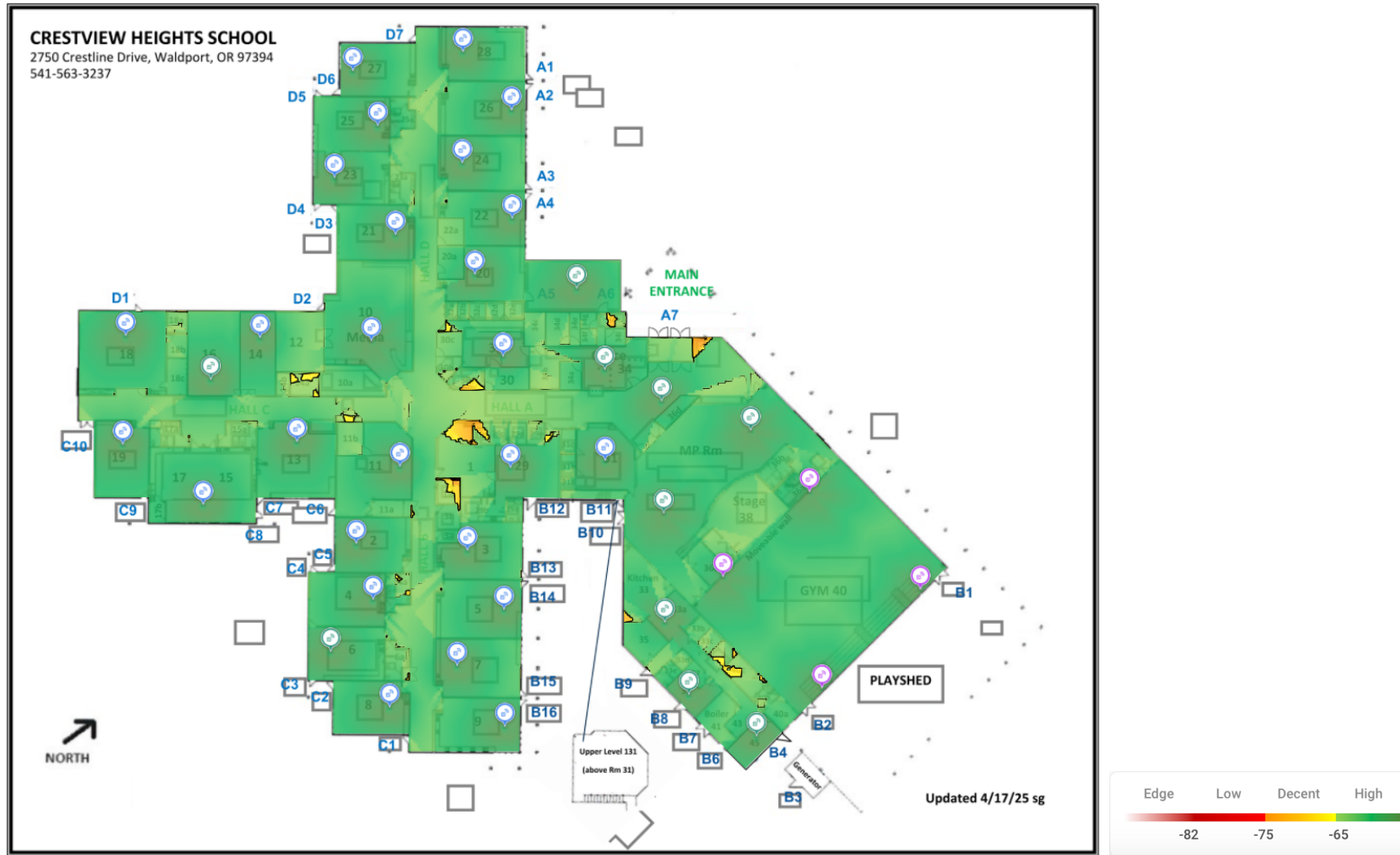
Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices.



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 01 on 6 GHz band

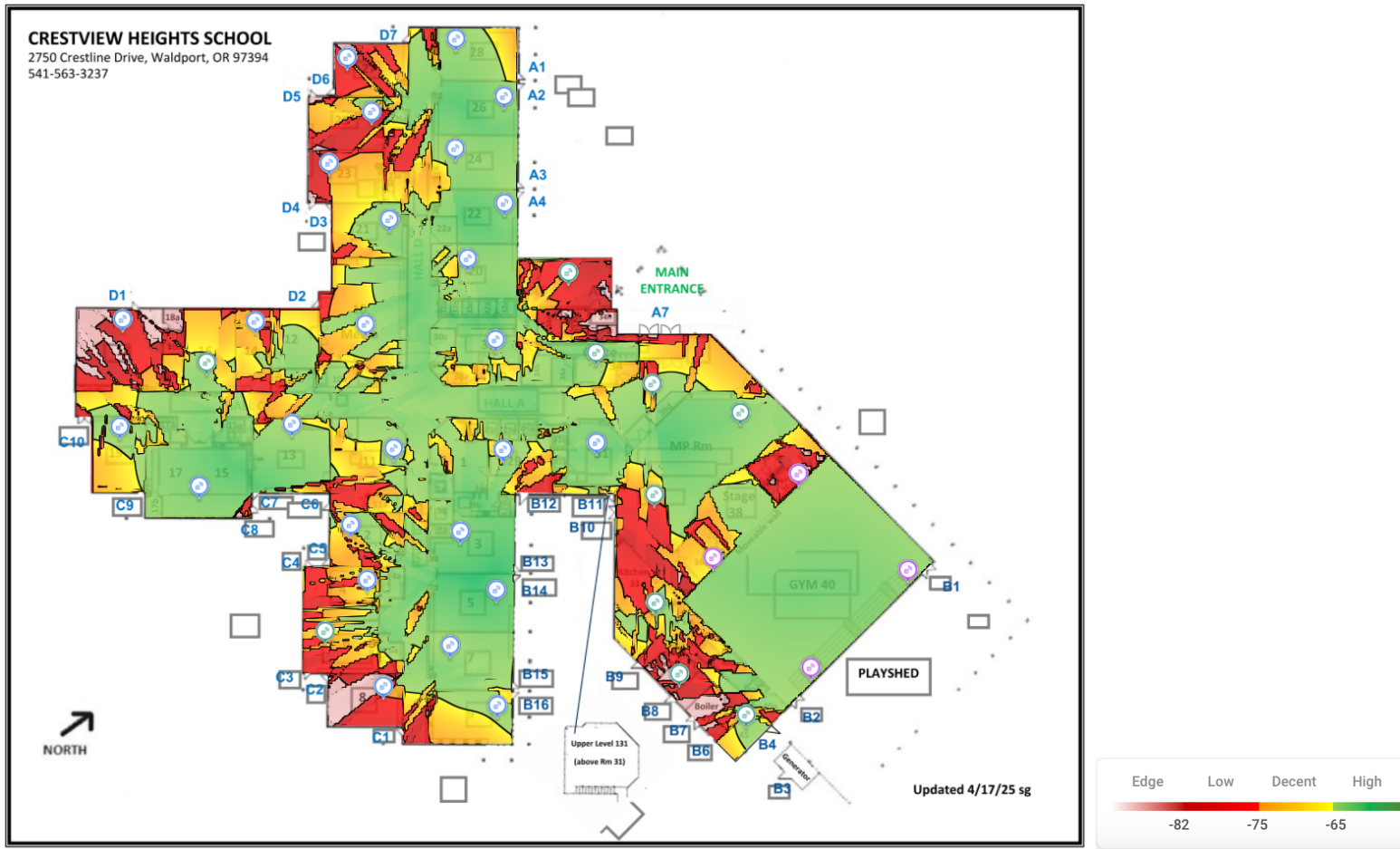
Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices.



Lincoln County School District Predictive Design Report

Secondary Coverage for Floor 01 on 2.4 GHz band

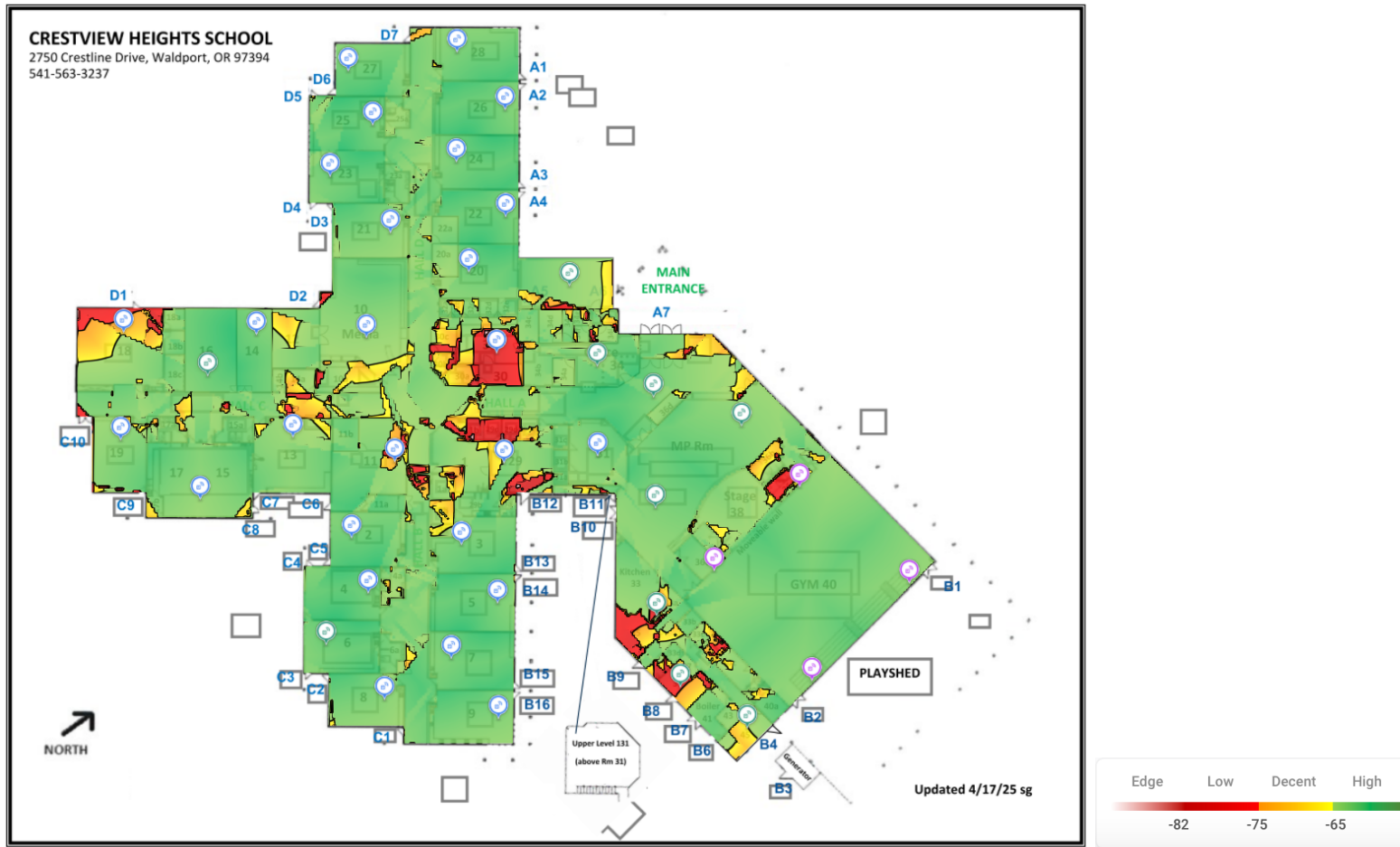
Secondary Coverage - Or second strongest signal from neighboring APs. Secondary Coverage is required to ensure that client devices can roam smoothly before they are disconnected from the AP they were originally associated with. This ensures quality of service for latency-sensitive applications, such as VoIP Calls.



Lincoln County School District Predictive Design Report

Secondary Coverage for Floor 01 on 5 GHz band

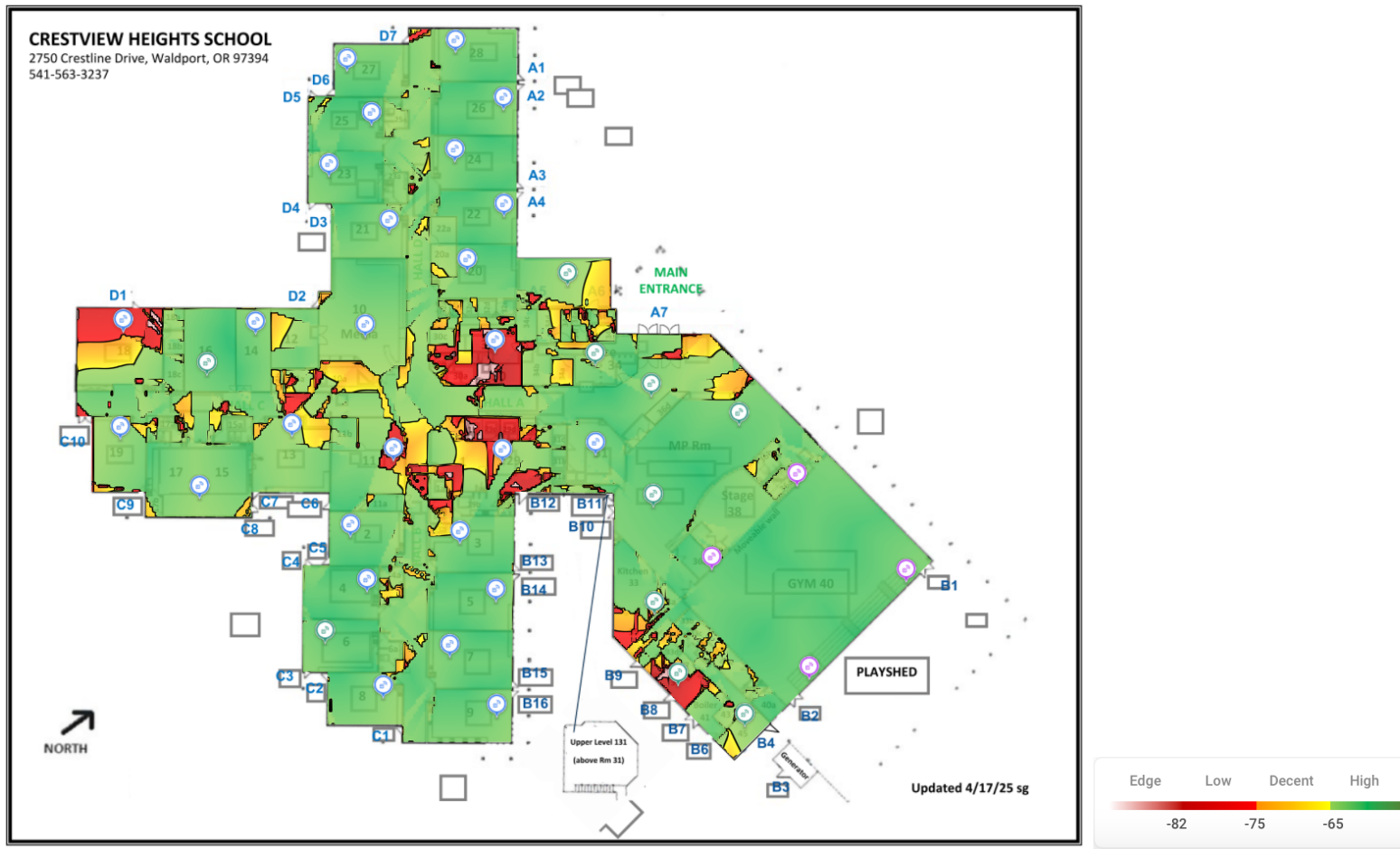
Secondary Coverage - Or second strongest signal from neighboring APs. Secondary Coverage is required to ensure that client devices can roam smoothly before they are disconnected from the AP they were originally associated with. This ensures quality of service for latency-sensitive applications, such as VoIP Calls.



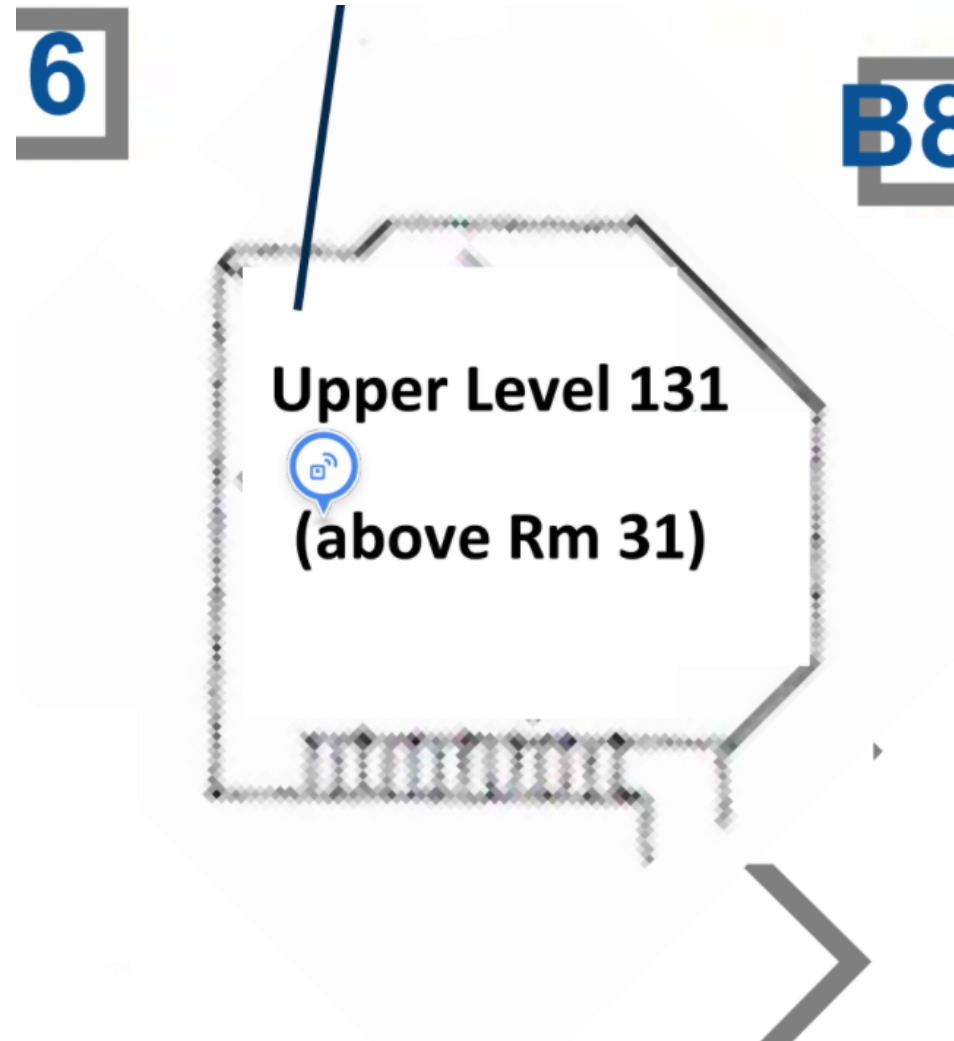
Lincoln County School District Predictive Design Report

Secondary Coverage for Floor 01 on 6 GHz band

Secondary Coverage - Or second strongest signal from neighboring APs. Secondary Coverage is required to ensure that client devices can roam smoothly before they are disconnected from the AP they were originally associated with. This ensures quality of service for latency-sensitive applications, such as VoIP Calls.



Floor 02

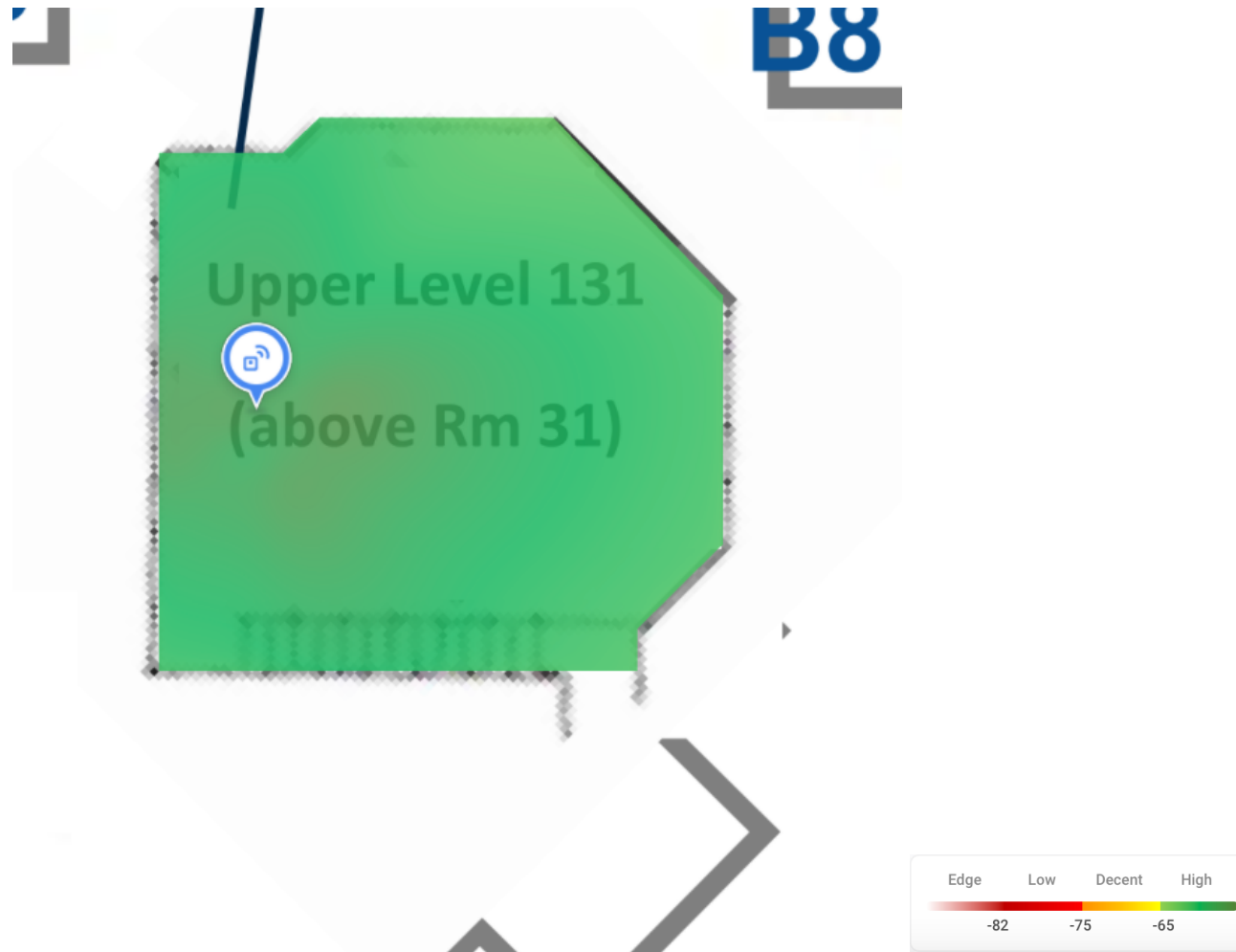


Note: It is unclear if there is an existing AP located in this room or not.

Lincoln County School District Predictive Design Report

Primary Coverage for Floor 02 on 2.4 GHz band

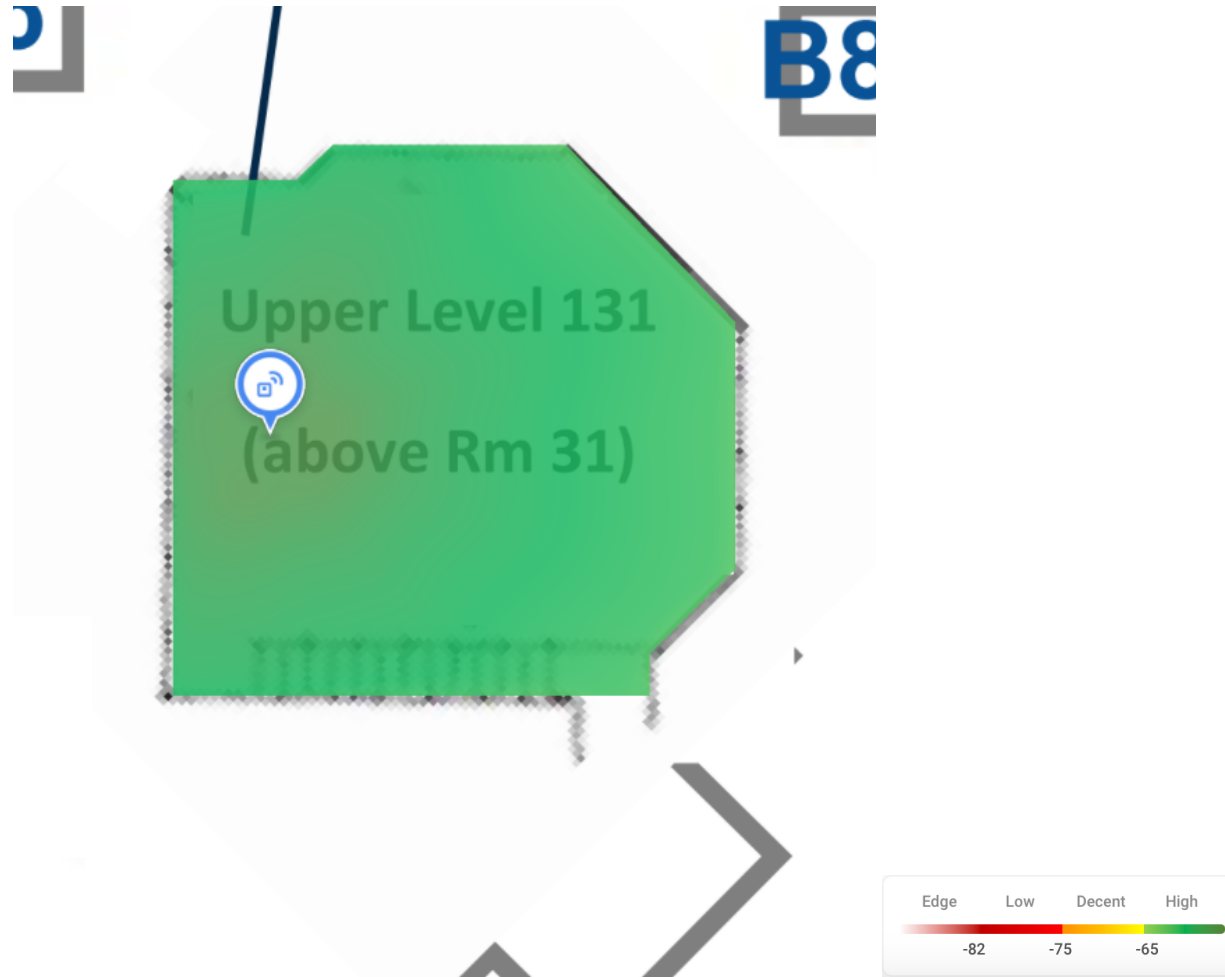
Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices.



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 02 on 5 GHz band

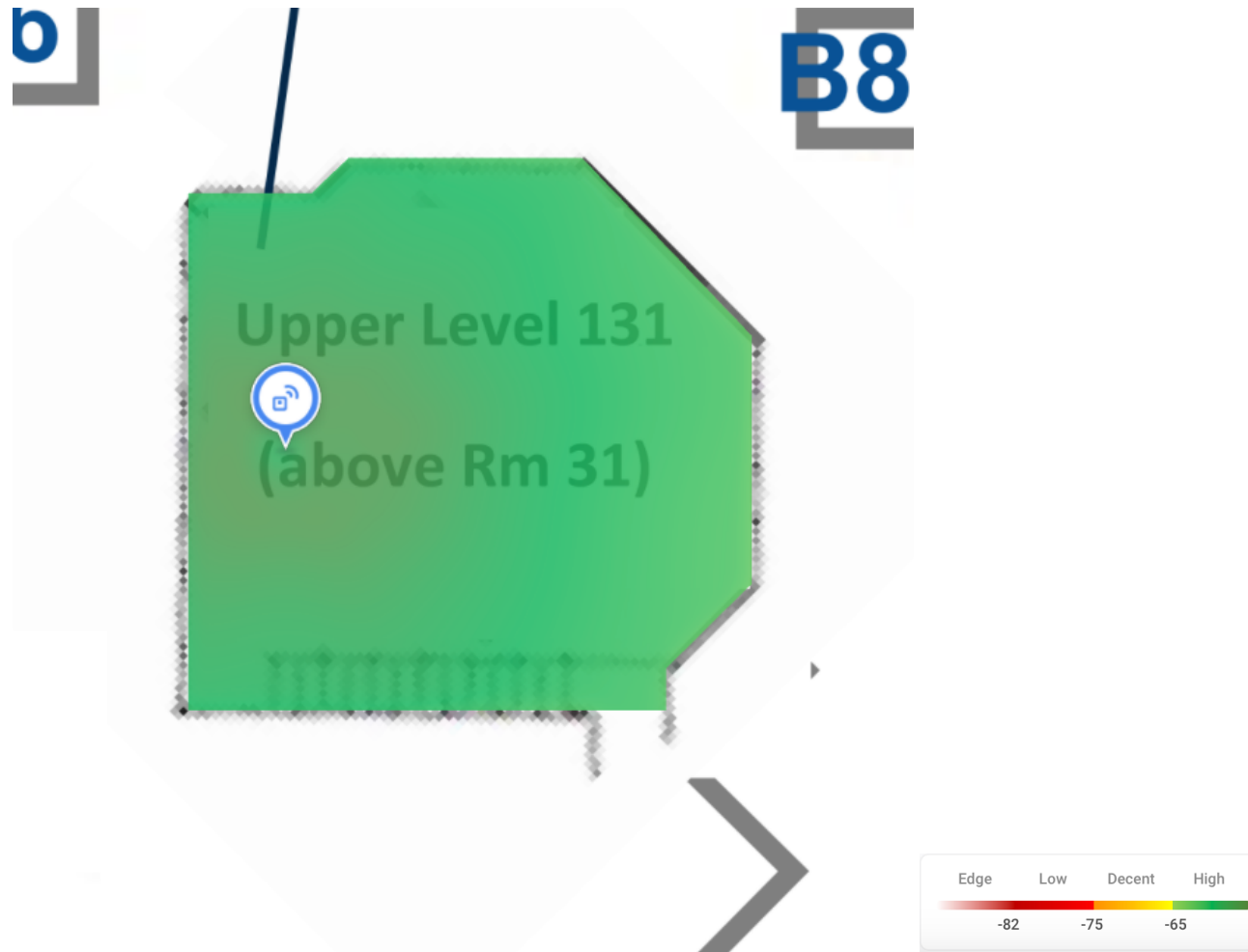
Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices.



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 02 on 6 GHz band

Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices.



Waldport High

Summary:

Waldport High is a smaller school building located next to Crestview Heights. This school building has a single floor consisting of classrooms and offices which will utilize the AP36 access points. There building also have a Gym, Cafeteria, and two other large rooms which will utilize the AP47 access points.

AP Vendor: Juniper Mist AP36 and AP47

Predictive Report:

<https://us.hamina.com/share/c3045f34-64d1-466e-93f2-b3a48ecb27ba>

Password: Ksu3!-v7fjX-

APS REQUIRED: 10

- AP36: 19
- AP47: 10
 - o 6 of them will be wall mounted using 90-Degree wall mounting brackets.

APs are color coded to indicate special characteristics:

- GREEN: New AP Locations requiring new CAT6A cable drops.
- BLUE: AP Mounted where existing APs are located.
 - o Note that the goal is to have APs re-positioned for optimal spacing and coverage. If the existing cable drops do not have a service loop, then LCSD will need to decide if they want to install new CAT6A cables, run longer patch cables to reach the new locations, or simply place APs at the existing locations.
- PINK: New AP Location with a 90-Degree wall mount bracket.

Lincoln County School District Predictive Design Report

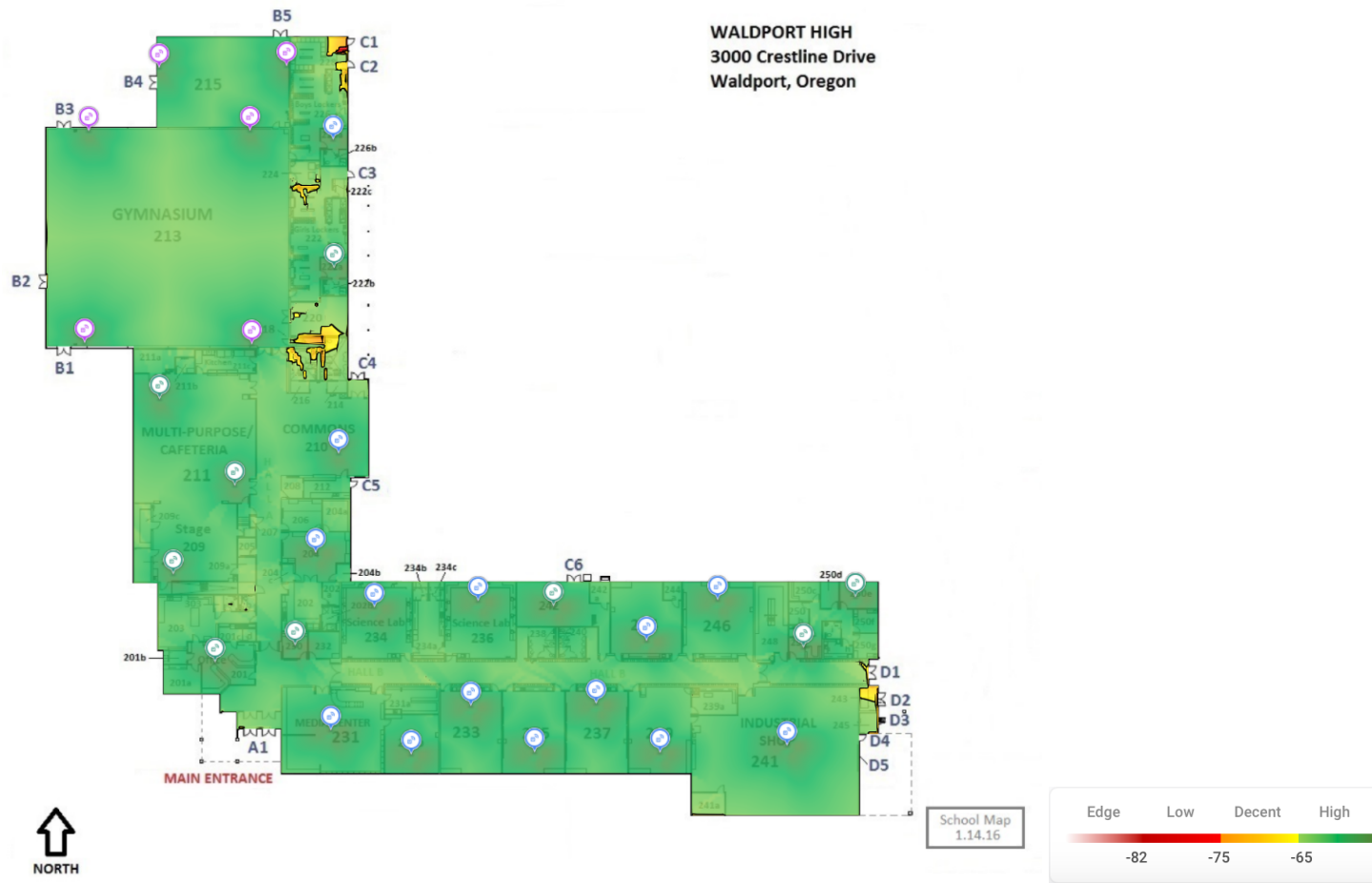
Floor 01



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 01 on 2.4 GHz band

Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices. **The predictive design is configured to disable unnecessary interfering 2.4GHz radios.**



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 01 on 5 GHz band

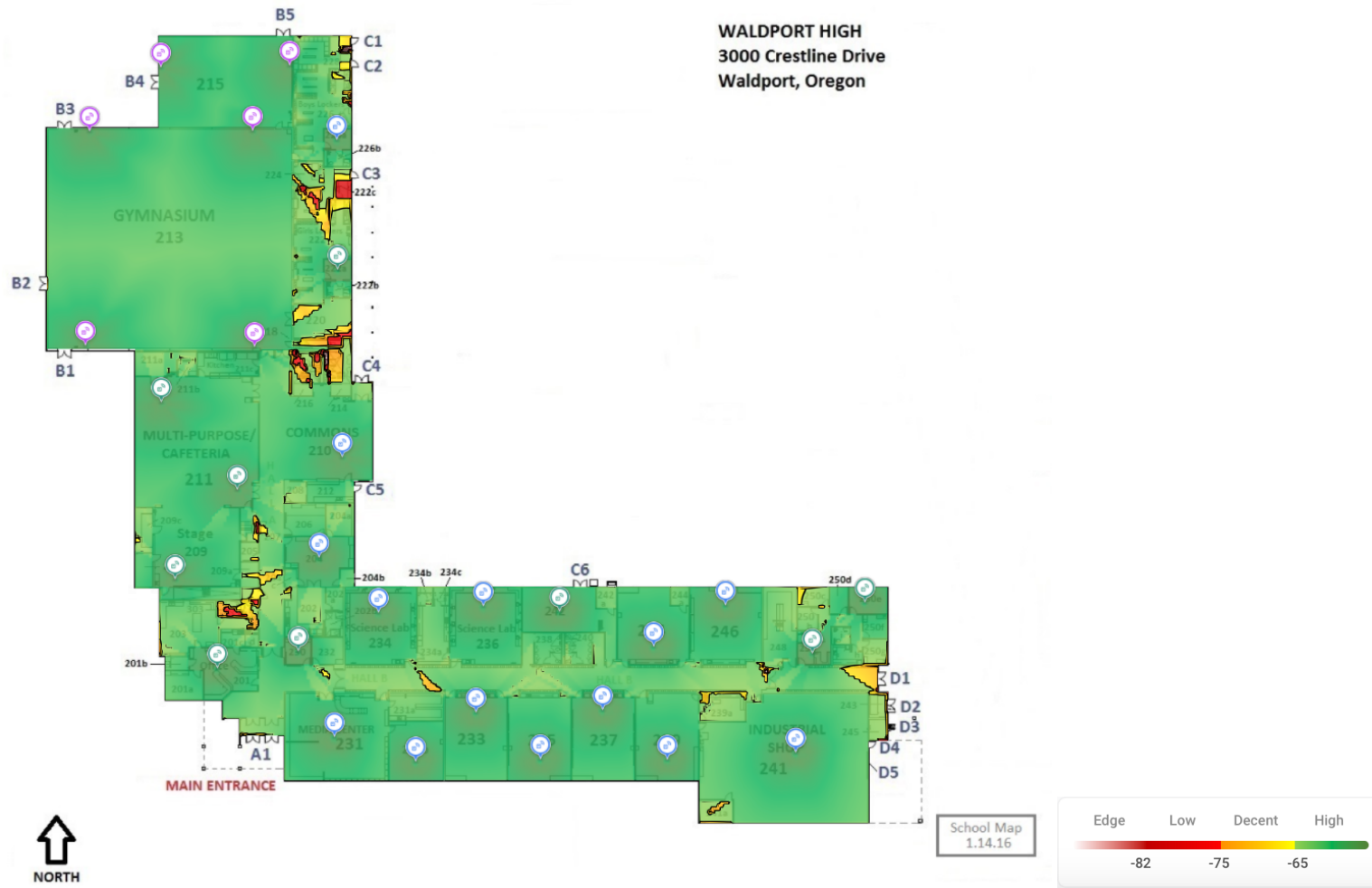
Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices.



Lincoln County School District Predictive Design Report

Primary Coverage for Floor 01 on 6 GHz band

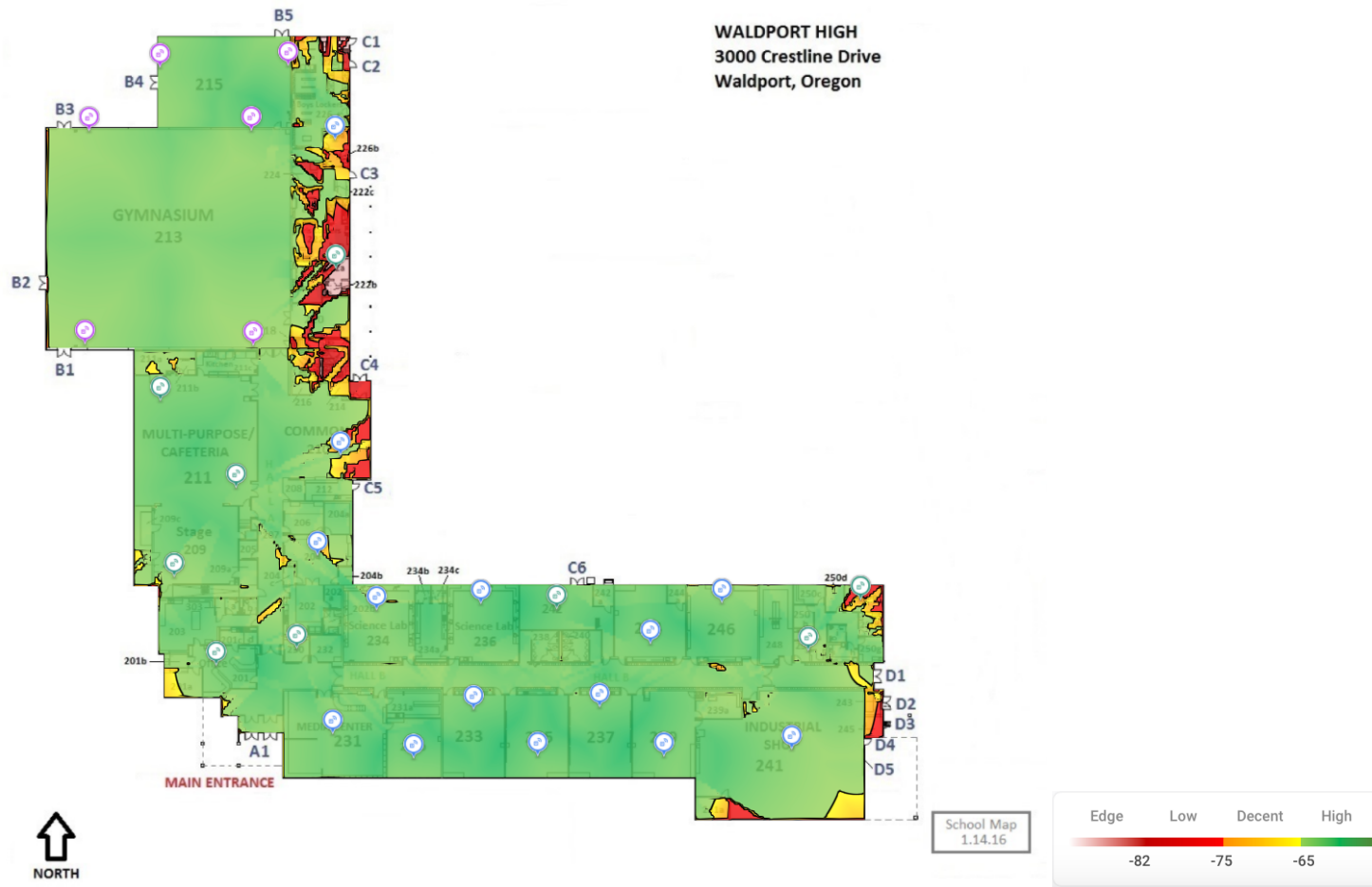
Primary Coverage – Or the strongest signal from the closest AP, is the first requirement for a wireless network. Low Primary Coverage mean unreliable wireless connectivity and slower throughput for client devices.



Lincoln County School District Predictive Design Report

Secondary Coverage for Floor 01 on 2.4 GHz band

Secondary Coverage - Or second strongest signal from neighboring APs. Secondary Coverage is required to ensure that client devices can roam smoothly before they are disconnected from the AP they were originally associated with. This ensures quality of service for latency-sensitive applications, such as VoIP Calls.



Lincoln County School District Predictive Design Report

Secondary Coverage for Floor 01 on 6 GHz band

Secondary Coverage - Or second strongest signal from neighboring APs. Secondary Coverage is required to ensure that client devices can roam smoothly before they are disconnected from the AP they were originally associated with. This ensures quality of service for latency-sensitive applications, such as VoIP Calls.



- b. Board
 - 1. Public Comment (This time is reserved for general public comment to the Board)
- c. Other
 - 1. Meeting Takeaways
 - 2. Reminders/Announcements
- d. Adjournment

Board Goals 2024-2029

GOAL ONE: Lincoln County School District will establish and meet high expectations for student achievement.

GOAL TWO: Lincoln County School District will create equitable, diverse, inclusive, and accessible learning environments across the district within a framework of excellence in education.

GOAL THREE: LCSD will provide for the long term health and welfare of our facilities and finances, focusing on accessibility, technological innovation, and purposeful utilization.

GOAL FOUR: Lincoln County School District will strengthen community relationships through communication and engagement with staff, students, families, and community partners.

Lincoln County School District Equity Team Land Acknowledgement Statement

We ask that you take a moment to stop what you are doing, to listen to these words as we recognize the land that we currently inhabit. No matter where each of us is physically located in Lincoln County, we must understand that we are on traditional homelands and unceded territories of indigenous peoples. Where we live in Lincoln County, these are the ancestral homelands for the Confederated Tribes of Siletz Indians.

Lincoln County School District acknowledges the Confederated Tribes of Siletz Indians that consists of over 30 bands originating from Northern California to Southern Washington. The Confederated Tribes of Siletz Indians currently occupy and manage a mere fraction of their original 1855 1.1 million-acre Siletz coastal reservation that covered land in what is now Tillamook, Lincoln, Benton, Marion, and Coos Counties. We must remember the people of the Confederated Tribes of Siletz Indians are and will forever be the first stewards of this land, water, and fish.

We acknowledge and recognize the continued sovereignty of the Confederated Tribes of Siletz Indians and honor their ancestral homelands. We are committed to bringing awareness to their history and the existence of the Confederated Tribes of Siletz Indians since time immemorial.

NON-DISCRIMINATION: Lincoln County Schools do not discriminate nor tolerate discrimination on the basis of an individual's race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age or because of the race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age of any other persons with whom the individual associates.