

SEASIDE SCHOOL DISTRICT 10
2600 Spruce Drive, Suite 100, Seaside, Oregon 97138

2024-2025 Board of Directors

Board Chair: Brian Taylor

Board Vice-Chair: Michelle Hawken

Board Members: Chris Corder, Katherine Davidson,
Sondra Gomez, Kevin LaCoste, and Shannon Swedenborg

Superintendent: Susan Penrod

Regular Meeting of the School Board

Tuesday, May 20, 2025 at (this meeting will begin immediately following the 6:00 pm Budget Committee meeting)

**Location: Secondary School Library AND Virtual
2600 Spruce Drive, Suite 200
Seaside, OR 97138**

Meetings may be held in-person only, virtual only, or most commonly, in-person with an option to join virtually. Please check the location above for the specifics of this meeting. Information regarding virtual meeting access is available on our website Meetings page - <https://www.seaside.k12.or.us/meetings>.

An opportunity for public comment is generally included in meeting agendas. When public comment is included in the agenda, those wishing to speak before the Board will have the opportunity to do so during the designated Public Comment time(s). Speakers may offer objective criticism of school operations and programs; however, the law prohibits the Board from hearing complaints regarding any personally identifiable District staff member. The Board asks anyone wishing to communicate a complaint of this nature to follow the process in Board policy [KL: Public Complaints](#).

Persons having requests for special needs and accommodations should contact the School District office at 2600 Spruce Drive, Suite 100, Seaside, OR 97138, 503-738-5591. Speech/hearing impaired individuals may reach the Oregon Relay Service by dialing 711. Requests should be made 48 hours in advance of the event.

1. **CALL TO ORDER**

1.1. Acknowledgement of Board Members Present

1.2. Pledge of Allegiance

2. **AGENDA REVIEW**

3. **REPORTS**

3.1. SPOTLIGHT

Description: This item is set aside for informational presentations that are not recurring agenda items. This may include guest speakers and highlights on schools or programs in the District.

3.1.1. Middle School Leadership Recognition

Speaker(s): Shelby Gagnon

Attachments:

Seaside Middle School – 2025 Council Award Media Release

6

3.1.2. Therapy Animal Report

Speaker(s): Sophia Cave & Mickey Black

1

Attachments:

Therapy Dog Invitation 2025	7
Therapy Dog Presentation-Seaside Pacifica 2025	8

3.2. STUDENT BUSINESS

Speaker(s): Aidet Olvera Nolazco

Description: This standing agenda item is for monthly reports from the SSD Student Reps. to the Board and for other requests/reports from students.

3.3. SUPERINTENDENT’S REPORT

Speaker(s): Susan Penrod

Description: This standing agenda item is for the Board to receive a monthly report from the Superintendent.

Attachments:

May 20, 2025 Supt Report	24
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3.4. BUSINESS & FISCAL SERVICES REPORT

Speaker(s): Toni Vandershule

Description: Description: This standing agenda item is for the Board to receive the monthly financial report from the Business Manager and other information relating to that department.

3.4.1. Revenue & Expenditure by *Function*

Attachments:

1 Board Report April 2025 by Function	30
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3.4.2. Revenue & Expenditure by *Object*

Attachments:

2 Board Report April 2025 by Object	31
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3.5. ADMINISTRATIVE REPORTS

Description: This standing agenda item is for the Board to receive brief informal monthly reports from school and department administrators regarding general business that does not warrant a formal report.

Attachments:

CBA Director’s Report 5_25 (1)	32
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3.6. UNION REPORTS

Description: This standing agenda item is to receive regular reports from Licensed and/or Classified union representatives.

3.7. OTHER REPORTS

4. **PUBLIC COMMENT**

Description: The meeting will now be opened to receive public comment. We value the time and initiative members of the public take to share their thoughts with the Board. The Board’s role during public comment is not to immediately respond, but to listen. If follow up is necessary, we will direct our Superintendent to do so. Remember that we are all role models for our students, please share your thoughts respectfully. Should any public comment include complaints regarding a personally identifiable staff member, the Board Chair will direct the speaker to the proper administrative process found in Board policy KL: Public Complaints. Speakers will have three minutes to express their thoughts.

5. **CONSENT AGENDA - Action**

Description: To make more efficient use of meeting time, items that are routine in nature are placed on the Consent Agenda when no debate is anticipated. Any item placed on the Consent Agenda may be removed at the request of any board member before a vote is taken. All remaining items of the Consent Agenda are then disposed of in a single motion.

5.1. Approve Minutes of the April 15, 2025 Regular Meeting of the School Board

Attachments:

SeasideSD 04-15-2025 SB Meeting Minutes	34
5.2. Approve Minutes of the April 21, 2025 Special Meeting of the School Board	
Attachments:	
SeasideSD 04-21-2025 Special Meeting Minutes	83
5.3. 2025-2026 Employment/Jason Boyd/High School Assistant Principal	
Attachments:	
Boyd, Jason_High School Asst Principal	184
5.4. 2025-2026 Employment/Haley Brown/Elementary Teacher	
Attachments:	
Brown, Haley_Elementary Teacher	185
5.5. 2025-2026 Employment/Justin Dickau/District Library-Media Teacher	
Attachments:	
Dickau, Justin_Library Media Teacher	186
5.6. 2025-2026 Employment/Rebecca Miller/High School Math Teacher	
Attachments:	
Miller, Rebecca_HS Math Teacher	187
5.7. 2025-2026 Employment/Cody Hartsoch/High School Health and Physical Education Teacher	
Attachments:	
Hartsoch, Cody_HS Health PE Teacher	188
5.8. 2025-2026 Employment/Jacob Brien/Secondary Choir Teacher	
Attachments:	
Brien, Jacob - Secondary Choir Teacher (2)	189
5.9. 2025-2026 Employment/Jazmin Barker/Speech Language Pathologist	
Attachments:	
Barker, Jazmin_Speech Language Pathologist	190
5.10. 2025-2026 Employment/Morgan Jameson/Speech Language Pathologist	
Attachments:	
Jameson, Morgan_Speech Language Pathologist	191
5.11. 2025-2026 Employment/Hadley Cupp/Elementary Teacher (Grade 1)	
Attachments:	
Cupp, Haley_Elementary Teacher	192
5.12. 2025-2026 Employment/Victoria Corona/Temporary Elementary Teacher (Grade 2)	
Attachments:	
Corona, Victoria_TEMP Elementary Teacher	193
5.13. Resignation/Caleb Overcast/Middle School Health and Physical Education Teacher	
Attachments:	
Overcast, Caleb_Resignation	194
5.14. Resignation/Daniel Taylor/Elementary Music Teacher	
Attachments:	
Taylor, Daniel - Resignation	195
5.15. JOB DESCRIPTIONS	
5.15.1. Bus Driver Job Description - Revision	
Attachments:	
Bus Driver REVISION	196
5.15.2. Van Driver Job Description - Revision	
Attachments:	

Van Driver REVISION	200
5.15.3. District Library-Media Teacher - New	
Attachments:	
District Library-Media Teacher NEW	204
6. ACTION ITEMS	
6.1. Resolution #3 and #4 - Transportation Supplemental Plan Report	
Speaker(s): Chris Peters	
Attachments:	
Resolution #3 and #4 - Supplemental Transportation Plan 2024-2025.pdf	208
6.2. Disposal of District Property - School Bus	
Speaker(s): Susan Penrod	
Attachments:	
Bus Disposal_May 2025	214
7. BOARD REFLECTIONS/ANNOUNCEMENTS	
Description: This standing agenda item allows the Board to reflect upon statements made during public comment or topics covered and to share announcements or reports of their board-related activities.	
8. INFORMATION ONLY	
8.1. BOARD POLICY/FIRST READING	
Description: These policy actions were recommended by the Oregon School Board Association (OSBA) as part of their Policy Plus service, typically as a result of new legislation or to revise outdated language. They are presented for a first reading and will be brought back in the following month for a second reading and possible adoption.	
8.1.1. DBEA - Budget Committee	
Description: Recommend to revise.	
Attachments:	
DBEA D1 REVISION	215
8.1.2. IIA - Instructional Materials	
Description: Recommend rescind current policy and adopt new version.	
Attachments:	
IIA G1 NEW	217
8.1.3. IIA-AR(5) - Request for Reconsideration of Instructional or Library Materials Form	
Description: Recommend rescind current policy [IIA-AR(3)] and adopt new version.	
Attachments:	
IIA R 5 G1 NEW	220
8.1.4. IKJ - Artificial Intelligence	
Description: New, recommended to adopt.	
Attachments:	
IKJ G1 NEW	222
8.1.5. IKF - Graduation Requirements	
Description: Recommend to revise.	
Attachments:	
IKF G1 REVISION	224
8.1.6. IKFB - Graduation Exercises	
Description: Recommend to revise.	
Attachments:	
IKFB G1 REVISION	233

8.1.7.	JECA - Admission of Resident Students	
	Description: Recommended for revision	
	Attachments:	
	JECA D1 REVISION	235
8.1.8.	JFE - Pregnant and Parenting	
	Description: Recommended for revision.	
	Attachments:	
	JFE D1 REVISION	237
8.1.9.	JFE-AR - Individualized Plan for Pregnant and/or Parenting Students	
	Description: Recommend for revision.	
	Attachments:	
	JFE R G1	238
8.1.10.	JHCD - Medications	
	Description: New, recommended for adoption	
	Attachments:	
	JHCD G1 NEW	241
8.1.11.	JHCD-AR - Medications	
	Description: New, recommended for adoption.	
	Attachments:	
	JHCD R G1 NEW	243
8.1.12.	JHCD/JHCDA - Medications	
	Description: Current policy, recommend to delete.	
8.1.13.	JHCD/JHCDA-AR - Medications	
	Description: Current policy, recommend to delete.	
8.2.	CLASSIFIED EMPLOYMENT ACTIONS	
	<ul style="list-style-type: none"> • Transfer/Brian Massey/From: Substitute Bus Driver to Full-Time Bus Driver • Employment/Justice Johnson/Secondary Educational Assistant-SPED 	
8.3.	ADMINISTRATIVE EMPLOYMENT ACTIONS	
	<ul style="list-style-type: none"> • Desiree Graetz/Elementary Assistant Principal 2025-2026 • Ellie Irish-Jones/Elementary Assistant Principal 2025-2026 • Jason Boyd/High School Assistant Principal 2025-2026 	
9.	EXECUTIVE SESSION	
	Description: To consider the employment of a public officer, employee, staff member or individual agent as per ORS 192.660(2)(a)	
9.1.	Superintendent Evaluation	
	Description: Per ORS 192.660(2)(i) - To review and evaluate the performance of the Superintendent.	
10.	ADJOURN	



Oregon Association of Student Councils

Act. Serve. Lead.

FOR IMMEDIATE RELEASE

May 9th, 2025

SEASIDE MIDDLE SCHOOL STUDENT COUNCIL RECEIVES TOP HONOR FOR OUTSTANDING ACHIEVEMENT

Seaside Middle School is one of 21 high schools and 5 middle schools in the state receiving recognition as a high achieving leadership program. Seaside Middle School was awarded with a **Gold Council Award** at the OASC Spring Leadership Conference this April 27, 2025. The award, sponsored by the Oregon Association of Student Councils (OASC), sets high standards for student councils and leadership programs, and honors them if they can reach or exceed these goals.

The leadership programs begin by setting goals in the fall and actively participate in leadership activities and events throughout the year. In order to receive the award, programs must create and encourage activities that promote inclusivity among all students at the school and provide a series of events that include a variety of different areas/disciplines in the school. Along with involvement in the school, they must also demonstrate that they are gaining valuable leadership and professional skills that they can take with them outside of school.

“One of the most powerful lessons we have learned while supporting youth leaders is that leadership is not something reserved for a few and it is not limited to titles or positions—it lives in the everyday actions of students in every corner of Oregon’s schools. These young leaders are shaping the culture of their campuses and extending their influence far beyond the classroom. What is truly inspiring is their unwavering commitment to servant leadership. They do not just participate, they lead with heart. They lift up their peers, create meaningful events that strengthen their communities, and bring a spirit of hope, creativity, and inclusion to everything they do. The programs recognized at this level remind us all that when students are empowered, they do not just rise, they help everyone around them rise too,” Cameron Broome, OASC Executive Director.

The Oregon Association of Student Councils, founded in 1949 and sponsored by The Coalition of Oregon School Administrators (COSA) and the Oregon Association of Secondary School Administrators (OASSA). This nonprofit serves middle and high school students and advisers from around the state. They provide conferences, workshops, online newsletters and summer leadership camps designed to heighten student leadership development and improve school culture. In the last few years, OASC has also added a Capitol Ambassador program and has begun organizing with affinity groups. The association is guided by their mission statement: Committed to leadership development with a vision for service, involvement and action.



SEASIDE HIGH SCHOOL
SEASIDE MIDDLE SCHOOL
GROW, ACHIEVE, SUCCEED

JEFF ROBERTS, PRINCIPAL
WENDY CROZIER, ASSOCIATE PRINCIPAL
JASON BOYD, ASSISTANT PRINCIPAL
KAROLINA GAGE, ASSISTANT PRINCIPAL
CHAD CLOUSE, ATHLETIC DIRECTOR

May 13, 2025

Dear Travis Cave, Sophia Cave, and Mickey Black:

On behalf of Seaside Secondary School, I am pleased to formally invite you and your certified therapy dog, Winston, to visit our school as part of our ongoing efforts to support student wellness and mental health.

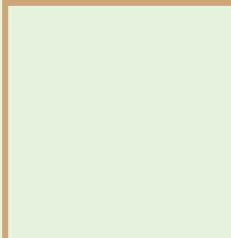
Our school community is deeply committed to creating a supportive and inclusive environment for all students. As part of this commitment, we are exploring meaningful ways to enhance our students' emotional well-being. We believe that time spent with a certified therapy dog can offer comfort, reduce stress, and promote a sense of calm and connection among our students.

We are pleased to learn that Winston has completed his Canine Good Citizenship and Advanced Citizenship certifications. Additionally, I am happy to hear that Travis has met the requirements to receive the National Certification provided by the Association of Animal Assisted Intervention Professionals.

Thank you for your commitment to supporting our students. We look forward to the opportunity to welcome you and your therapy dog to Seaside Secondary School.


Warm regards,

Jeff Roberts, Principal



Seaside Pacifica Helping Paws 2025

By Sophia Cave and Mickey Black



Project: Training a therapy dog for SHS



Sophia Cave



Mickey Black

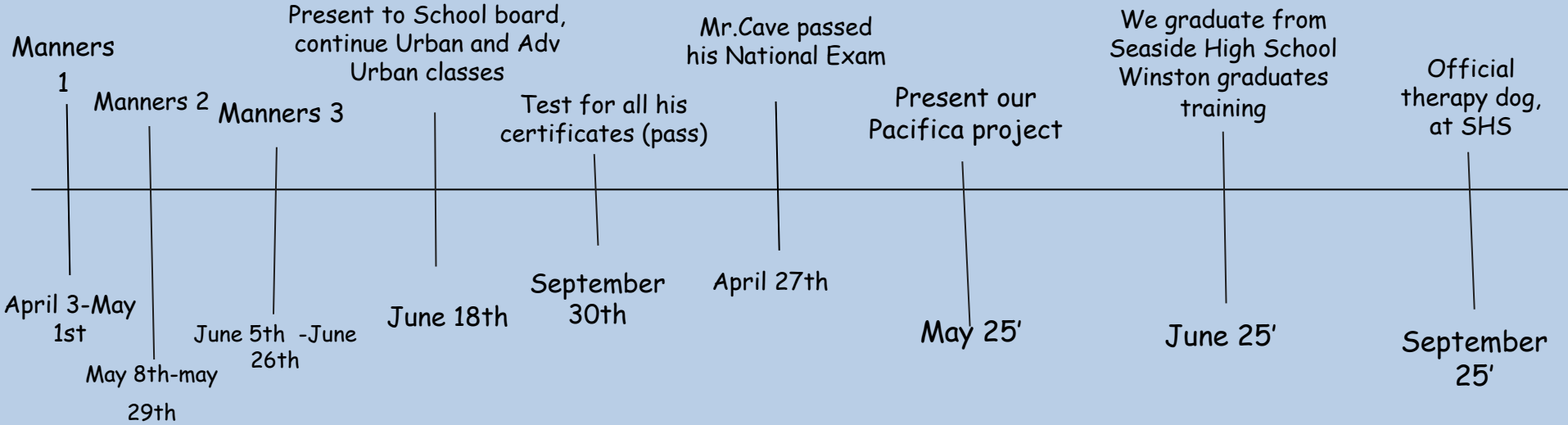
Meet our mentor



Susan Penrod

- Superintendent for Seaside School District
- Scheduled times for us to meet with the board so we could present the idea
- Approved our pacifica project
- Scheduled regular check in meetings with her and the School Board

Pacifica Timeline



Why our school district needs a therapy dog

*There is a growing mental health crisis among teenagers

*The Pandemic may be over but students struggle to catch up academically

*Even after a return to school students feel isolated and alone

I think one of my biggest motivators for this project was my dog Timber, he affected my emotional status completely. During covid he was there through all the stress, grief and loneliness. While all that stress was going on he was there to give me endless love and affection which I think everyone deserves.

*Still a shortage of mental health therapist/long wait period

*A therapy dogs presence can lift moods, make people smile, and relieve stress

*It can also help students when accessing counseling support

Meet Mr. Winston

He is a chocolate lab

He is 18 months old



Certifications



Canine Good Citizen

Adv. Canine Good
Citizen

Canine Good
Citizen Urban

Organization

- We purchased a chocolate lab
- Start training (April, 2024)
- Trainer (Cati Foss)
- Arnicadia Dog Training Astoria
- Basic manners -1
- Manners -2
- Manners -3
- Urban & Adv. Urban manners
- Classes were 4 weeks long 2 days a week
- Personally train 4-5 days a week



Communication

- Been in contact with our trainer for dates and time of training
- Got our project approval from superintendent
- Contacted Mr. Roberts for permission to coordinate times for school visits
- Arranged meetings with our mentor
- Presented to school board (Introduce)
- Arranged days to meet with Mrs Catt to socialize Winston with his sister!
- Made Winston a staff ID badge to get into school



Association of Animal Assisted Intervention Professionals

Handler, Travis Cave

Animal Welfare and Well-being

Best Practices in Therapy Animal Handling

Getting Started in AAI: Professional Best Practices

The Case for Animal-Related Engagement

Therapy Animal Handler Online Course

Therapy Animals in Schools Mini Conference, 2024

Training and Communication in AAI

Zoonotic Disease Prevention



Counselor at Seaside High School and
licensed therapist

dog log

2hrs 6mins 4/3/24
30 mins 4/6/24
15 mins 4/8/24
15 mins 4/9/24
40 mins 4/10/24
26 mins 4/12/24
2 hr 13 min 4/17/24
40 mins 4/23/24
1 hr 45 min 4/24/24
20 mins 4/25/24
10 mins 4/27/24
15mins 4/28/24
10 mins 4/30/24
2hrs 5/1/24
10 mins 5/2/24
1hr 30 min 5/3/24
40 mins 5/7/24
2 hr 30 mins 5/7/24
18 mins 5/10/24
1hr 5/11/24
10 mins 5/12/24
15 mins 5/13/24
2 hours 5/15/24

Hours



- Over 200 hours not including the handlers classes

15min 5/20/24
20mins 5/22/24
5/30/24 30 mins
37min 6/10/24
25 mins 6/11/24
34 mins 6/13/24
20 mine 6/17/24
25 min 6/20/24
15min 6/22/24
1hr 40min 7/22/24
40 mins 7/24/24
15 mins 7/25/24
47 mins 7/28/24
24 mins 7/30/24
3 hr 30 min 8/14/24
25 mins 8/15/24
15mins 8/16/24
30 mins 8/19/24
15 mins 8/20/24
3 he 30 min 8/21/24
3hr 9/9/24
2 hr 9/10/24
1 hr 45 min 9/17/24
55 minutes 9/19/24
45 mins 9/20/24
2 hr 6 min 9/21/24



SEASIDE HIGH SCHOOL
SEASIDE MIDDLE SCHOOL
GROW, ACHIEVE, SUCCEED

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WENDY CROZIER, ASSOCIATE PRINCIPAL
JASON BOYD, ASSISTANT PRINCIPAL
KAROLINA GAGE, ASSISTANT PRINCIPAL
CHAD CLOUSE, ATHLETIC DIRECTOR

A big thank you to Mr. Roberts for approving our Project and for all his support

May 13, 2025

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Thank you for your commitment to supporting our students. We look forward to the opportunity to welcome you and your therapy dog to Seaside Secondary School.

Warm regards,

Jeff Roberts, Principal

!Shout Out!

Arnicadia Dog Training
(Cati Foss)

She offers a variety of training

She's been a certified trainer since 2013



Video



What's the cost?

Winston \$600

First Vet visit 3/6/2024 checkup/testing/shots \$255
First Emergency visit due to lake water sickness \$499.30
Winston gets fixed 6/1/2024 \$434.30
Second Emergency visit due to eating something bad \$651.49
Grand Total of Veterinary Bills is \$1,840.09

Training Classes

Obedience 1 (4 weeks) \$125.00
Obedience 2 (4 weeks) \$125.00
Obedience 3 (4 weeks) \$125.00
Urban Manners (4 weeks) \$125.00
AKC Canine Good Citizen (4 weeks) \$150.00

Grand total for Winstons training is \$650.00

Total Spent on Winston, vet bills, and training is \$3,090.09

Travis Cave
Certification Expenses and Courses

Membership to Association of Animal Assisted Intervention Professionals \$299.00
Getting Started in AAI \$90
Animal Welfare and Well-being \$90
Best Practices in Therapy Animal Handling \$90
The Case for Animal Related Engagement \$90
Training and Communication in AAI \$90
Zoonotic Disease Prevention \$90

Other Courses and Test

Pet Partners Therapy Handler Online Course \$80
National Exam to become a Certified Animal Assisted Intervention Professional \$275

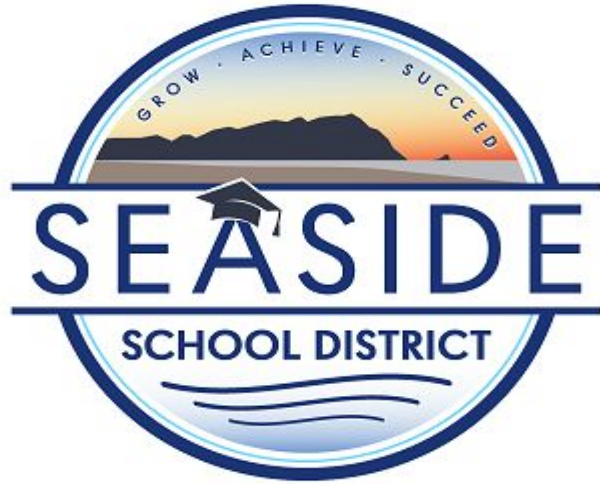
Grand total \$1,104 dollars

What we got out of this project

- Patience!!!
- A lovely dog
- Learned about mental health
- Affects animals have on humans
- Helped prepare us for the future
- Time-Management
- Collaboration

Any questions ?





Superintendent's Report
School Board Meeting
May 20, 2025

Celebrating Aidet Olvera Nolazco- School Board Student Representative



Oregon School District Equity Committees

- Senate Bill 732 (ORS 329.711) requires each school district to establish an educational education advisory committee to convene by September 15, 2025
- The advisory committee shall include staff members, students, parents and community members, to be appointed by the superintendent
- Acts as an advisory committee to the school board and superintendent about the educational equity impacts of policy decisions, district-wide climate and experiences of underserved students groups, and how best to support our school community
- Implementation will be included in Division 22 yearly reporting

Oregon School District Equity Committee Preparation

- 2024-2025 Equity Audit:
 - Received funding through NWRESA REN (Regional Educator Network)
 - Contracted with Katy Swalwell and Daniel Spikes from Past, Present and Future Consulting
 - Interviewed students, staff and families
 - Worked with administrators to review data and identify strengths and needs
 - Developed action plans moving forward
- Superintendent working to identify and invite advisory committee members
- Equity Audit results will be presented at the June Board Meeting

Summer School

The Seaside School District is pleased to offer the following summer programs for eligible students in 2025.

- Literacy Summer School, July 21- August 15, for 1st, 2nd and 3rd graders not yet reading at grade level
- Jumpstart Kindergarten, Aug 4th - Aug 15th, for students who did not attend preschool
- Credit Recovery, 6/30/25-8/15/25 for high school students who need to make up credits toward graduation
- Ninth Grade Bridge, Aug 18-19 for eligible freshman

Retirement Luncheon June 11th at 1:00



**Seaside School District
Financial Report
2024-2025**

For Period Ending April, 2025

General Fund - Revenue & Expenditures by Function Code

	Budget	Actual	Encumbrances	% Remaining	Variance
Revenue:					
Local Revenue	\$ 21,665,545	\$ 20,353,218	\$ -	6.06%	\$ (1,312,327)
Intermediate Revenue	1,700,000	490,152	-	71.17%	(1,209,848)
State Revenue	300,000	200,388	-	33.20%	(99,612)
Federal Revenue	46,000	7,305	-	0.00%	(38,695)
Transfers	-	-	-	0.00%	-
Beginning Fund Balance *	6,300,000	8,536,515	-	-35.50%	2,236,515
Total Revenues	\$ 30,011,545	\$ 29,587,578	\$ -	1.41%	\$ (423,967)
Expenditures:					
1000- Instruction	\$ 15,958,470	\$ 10,361,075	\$ 4,078,570	9.52%	\$ 1,518,825
2000- Support Services	10,590,075	7,144,001	2,157,729	12.17%	1,288,345
5200- Transfers	963,000	-	-	100.00%	963,000
6100- Operating Contingency	2,500,000	-	-	100.00%	2,500,000
Total Expenditures	\$ 30,011,545	\$ 17,505,076	\$ 6,236,299	20.89%	\$ 6,270,170

*Pending audit completion

For Period Ending April, 2025

Special Revenue Funds - Revenue & Expenditures by Function Code

	Budget	Actual	Encumbrances	% Remaining	Variance
Revenue:					
Local Revenue	\$ 1,191,674	\$ 249,798	\$ -	79.04%	\$ (941,876)
State Revenue	2,888,318	913,473	-	68.37%	(1,974,845)
Federal Revenue	3,231,181	2,296,991	-	28.91%	(934,190)
Interfund Transfers	275,000	-	-	100.00%	(275,000)
Sale of Fixed Assets	-	-	-	0.00%	-
Beginning Fund Balance *	830,847	2,058,044	-	-147.70%	1,227,197
Total Revenues	\$ 8,417,020	\$ 5,518,306	\$ -	34.44%	\$ (2,898,714)
Expenditures:					
1000- Instruction	\$ 4,168,882	\$ 2,811,156	\$ 684,125	16.16%	\$ 673,601
2000- Support Services	1,999,779	1,615,251	259,982	6.23%	124,546
3000- Community Services	1,405,903	802,952	185,614	29.68%	417,337
4000- Facilities Acquisition & Const	605,323	-	-	0.00%	605,323
5100- Debt Services	27,540	22,950	4,590	0.00%	-
7000- Reserved for Next Yr	209,593	-	-	0.00%	209,593
Total Expenditures	\$ 8,417,020	\$ 5,252,309	\$ 1,134,311	24.12%	\$ 2,030,400

*Pending audit completion

**Seaside School District
Financial Report
2024-2025**

For Period Ending April, 2025

General Fund - Revenue & Expenditures by Object Code

	Budget	Actual	Encumbrances	Variance
Revenue:				
1111 Current Taxes	\$ 18,590,435	\$ 17,458,918	\$ -	\$ (1,131,517)
1112 Prior Taxes	555,345	332,881	-	(222,464)
1114 PILOT (Payment In Lieu Of Taxes)	-	11,710	-	11,710
1121 Current Local Taxes	1,755,765	2,001,819	-	246,054
1122 Prior Local Taxes	55,500	36,375	-	(19,125)
1190 Interest on Taxes	-	-	-	-
1411 Transportation Fees/Other	-	-	-	-
1510 Interest	550,000	455,118	-	(94,882)
1740 Student Fees	5,500	180	-	(5,320)
1910 Rentals	28,000	7,010	-	(20,990)
1920 Contributions & Donations	-	-	-	-
1940 Services Provided To Others	-	-	-	-
1960 Recovery of Expenditures	-	-	-	-
1990 Miscellaneous Revenue	125,000	49,207	-	(75,793)
1991 E-Rate Reimbursement	-	-	-	-
Total Local Revenue	21,665,545	20,353,218	-	(1,312,327)
2101 County School Fund	1,600,000	490,152	-	(1,109,848)
2102 General Education Service District	100,000	-	-	(100,000)
2199 Other Intermediate Sources	-	-	-	-
Total Intermediate Revenue	1,700,000	490,152	-	(1,209,848)
3101 State School Fund Grant	-	-	-	-
3103 Common School Fund	200,000	99,397	-	(100,603)
3104 State Timber Revenue	100,000	100,991	-	991
3199 Unrestricted Revenue	-	-	-	-
3204 Driver Education	-	-	-	-
3299 Other Restricted Grants in Aid	-	-	-	-
Total State Revenue	300,000	200,388	-	(99,612)
4300/4500 Federal Revenue	46,000	7,305	-	(38,695)
4801 Federal Forest Fees	-	-	-	-
Total Federal Revenue	46,000	7,305	-	(38,695)
5200 Interfund	-	-	-	-
5300 Other Sources	-	-	-	-
5400 Beginning Fund Balance *	6,300,000	8,536,515	-	2,236,515
Total Other Sources	6,300,000	8,536,515	-	2,236,515
Total Revenues	\$ 30,011,545	\$ 29,587,578	\$ -	(423,967)

Expenditures:				
100 - Salaries	\$ 13,865,515	\$ 9,409,192	\$ 3,290,019	\$ 1,166,304
200 - Benefits	7,170,286	5,354,496	2,001,834	(186,044)
300 - Purchased Services	2,105,784	1,641,450	248,130	216,204
400 - Supplies & Materials	2,360,100	545,489	339,886	1,474,725
500 - Capital Outlay	560,000	142,728	355,947	61,325
600 - Other Objects	486,860	411,721	483	74,656
700 - Transfers	963,000	-	-	963,000
800 - Operating Contingency	2,500,000	-	-	2,500,000
800 - Unappropriated EFB	-	-	-	-
Total Expenditures	\$ 30,011,545	\$ 17,505,076	\$ 6,236,299	\$ 6,270,170

*Pending audit completion

For Period Ending April, 2025

Special Revenue Funds - Revenue & Expenditures by Object Code

	Budget	Actual	Encumbrances	Variance
Revenue:				
Local Revenue	\$ 1,157,884	\$ 242,748	\$ -	\$ (915,136)
Intermediate Revenue	33,790	7,050	-	(26,740)
State Revenue	2,888,318	913,473	-	(1,974,845)
Federal Revenue	3,231,181	2,296,991	-	(934,190)
Interfund Transfers	275,000	-	-	(275,000)
Sale of Fixed Assets	-	-	\$ -	-
Beginning Fund Balance *	830,847	2,058,044	-	1,227,197
Total Revenues	\$ 8,417,020	\$ 5,518,306	\$ -	(2,898,714)

Expenditures:				
100 - Salaries	\$ 2,670,843	\$ 1,841,745	\$ 701,998	\$ 127,100
200 - Benefits	1,342,265	1,000,163	345,100	(2,998)
300 - Purchased Services	662,174	457,873	35,263	169,038
400 - Supplies & Materials	2,897,582	1,734,874	47,360	1,115,348
500 & 600 - Capital & Other Objects	634,563	217,654	4,590	412,319
700 - Transits	-	-	-	-
800 - Reserved for Next Yr	209,593	-	-	209,593
Total Expenditures	\$ 8,417,020	\$ 5,252,309	\$ 1,134,311	\$ 2,030,400

*Pending audit completion

CBA Director's Report

May 2025

Enrollment: 40 Students, 19 - K/1/2 & 21 - 3/4/5



School Garden

Look at our garden GROW!!! We have Swiss Chard, Bok Choy, Kale, Carrots, Onions, Broccoli, Peas, Beets, and Herbs a plenty.



Cannon Beach Gazette

On Friday, May 2nd, the Cannon Beach Gazette published an article about CBA.

Transforming the Learning Environment

The 2024-25 school year has been an exciting time for significant changes to learning spaces, both inside and out. The Academy is a tuition-free K-5 public charter school under the Seaside School District. The focus is on small, multi-grade level classrooms with a balanced education to nurture the development of the whole child, encouraging each child to become a life-long learner and a benefit to society. To further the school's mission, the year started with the introduction of the new Seed to Table Program designed to support healthy eating habits with an emphasis on garden curriculum and monthly local artisan presentations. Presenters from Sea Spell Fibers, Ocean Beauty Seafoods, Sea Level Bakery, and Josi Farms have provided educational cooking demonstrations

and hands-on learning with a sustainable focus. In September, a fundraising dinner and auction at The Bistro in Cannon Beach raised over \$52,000 to build a new state-of-the-art teaching kitchen and school garden to support the program. New raised garden beds were constructed with support from Josi Farms in Tillamook. Students are growing their own vegetables and herbs which will later become ingredients in their school lunches.

At the same time, a \$15,000 grant from the Cannon Beach Community Grant program, combined with incentives from Energy Trust of Oregon, replaced outdated classroom lighting with high efficiency dimmable LED fixtures that now allow teachers to create the perfect lighting for each learning task. The school is currently raising



money to replace the old roof and skylights. Mo's Seafood & Chowder is

currently selling cookies to raise funds for the project. Suzy Scoops held a fund-

raiser over Spring Break to also support the cause. An additional benefit event at

Pelican Brewing will take place on May 8th. "It has been so wonderful to see the support of the community. I know how important this school is to the families of Cannon Beach and beyond. We have a pretty special thing going on here. The kids are excited about learning new things and the hands-on opportunities that we are able to give them beyond the 'textbook' are the lifelong skills that they will take with them beyond our four walls," states MaryEllen Kiffe, Director of Cannon Beach Academy.

The school will have an Open House for new prospective students on Wednesday, April 23rd from 2:30 to 3:30 pm at 3781 S Hemlock Street, Cannon Beach. For more information, contact MaryEllen Kiffe at kiffem@thecannonbeachacademy.org / 503-436-4463

Run on the River 5K

We had 25 kids and their families run in Astoria's Run on the River 5K on Saturday, May 10th. This was our 3rd annual run sponsored by Astoria Parks Association in collaboration with Buoy Beer Co. What a fun time and a great way to celebrate all of the hard work from our weekly Running Club training.



Upcoming Events

May 5 - Field Trip with Haystack Awareness

May 6, 7, 8, 13, 14, 15 - State Testing

May 8 - Pelican Fundraiser from 6-9pm

May 10 - Running Club's Run on the River 5K

May 19 - Seaweed Presentation (Gr. 3-5)

May 20, 21, 22 - Spring STAR Testing

May 26 - Memorial Day (No School)

May 30 - Spring Music Concert @5:30 in the City Park



SEASIDE SCHOOL DISTRICT 10
2600 Spruce Drive, Suite 100, Seaside, Oregon 97138

MINUTES

Regular Meeting of the School Board
Tuesday, April 15, 2025, (this meeting will begin
immediately following the 6:00 pm Budget Committee
meeting)

Secondary School Library AND Virtual
2600 Spruce Drive, Suite 200
Seaside, OR 97138

Chris Corder:	Present
Katherine Davidson:	Present
Sondra Gomez:	Present
Michelle Hawken:	Present
Kevin LaCoste:	Absent
Shannon Swedenborg:	Absent
Brian Taylor:	Present

1. **CALL TO ORDER**

Discussion: Board Chair Brian Taylor called the meeting to order at 7:33 pm.

1.1. Acknowledgement of Board Members Present

Discussion: Members Shannon Swedenborg and Kevin LaCoste were absent.

1.2. Pledge of Allegiance

2. **AGENDA REVIEW**

Action(s): I move to approve the agenda with the requested additions. This motion, made by Michelle Hawken and seconded by Katherine Davidson, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Yea, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Absent, Shannon Swedenborg: Absent, Brian Taylor: Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 3

2.1. Additional Items:

Description: This section will identify items being requested for addition to this agenda after the agenda is posted to the public.

2.1.1. Retirement of Jason Boyd/High School Assistant Principal (for Consent Agenda)

2.1.2. Resignation of Elizabeth Moore-Mullen/Elementary Teacher (for Consent Agenda)

2.1.3. Audit Report (for Action Items)

3. **REPORTS**

3.1. Audit Report

Speaker(s): Pauly Rogers & Co.

Action(s): I move to approve the audit report. This motion, made by Michelle Hawken and seconded by Sondra Gomez, Carried.

Voting Detail: Chris Corder: Yea, Katherine Davidson: Yea, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Absent, Shannon Swedenborg: Absent, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

Discussion: Brian Thompson, Audit Team Lead with Pauly Roger & Co. was in attendance via Zoom. Thompson reported that the audit report is not quite finished, but will be delivered soon. He explained that the purpose of an audit is to make sure the district is following generally accepted practices and is in compliance with State and Federal requirements. He noted that an unqualified (clean) opinion is being delivered today. Thompson continued, noting that no issues were found with compliance, and a management letter was not issued. Thompson noted a couple of best practices notes: 1) Fidelity insurance coverage - the District has cash accounts in excess of necessary funds, and 2) 403B compliance - Thompson noted that the district uses a third party. In conclusion, Thompson stated that everything looks good.

3.2. STUDENT BUSINESS

Description: This standing agenda item is for monthly reports from the SSD Student Reps. to the Board and for other requests/reports from students.

Discussion: None.

3.3. SUPERINTENDENT'S REPORT

Description: This standing agenda item is for the Board to receive a monthly report from the Superintendent.

Discussion: Superintendent Penrod noted that our staff wellness program hosted a connection event last Friday, a bingo night at the Elks Lodge. She also noted that Jane Forman and Lynn Addis presented, about 9th Grade Success, to NWRES D at their Board meeting this month. Finally, Penrod gave a shout out to Toni Vandershule for getting her SFO (School Finance Officer certification).

3.4. BUSINESS & FISCAL SERVICES REPORT

Speaker(s): Toni Vandershule

Description: Description: This standing agenda item is for the Board to receive the monthly financial report from the Business Manager and other information relating to that department.

Discussion: Business Manager Toni Vandershule noted that most of her recent time has been spent on the budget and audit.

3.4.1. Revenue & Expenditure by *Function*

Attachments:

Revenue and Expenditure by Function

7

3.4.2. Revenue & Expenditure by *Object*

Attachments:

Revenue and Expenditure by Object

8

3.5. SEASIDE HIGH SCHOOL ACADEMIC PROGRESS REPORT

Speaker(s): Jeff Roberts

Discussion: Principal Jeff Roberts shared a presentation. He noted that his intent tonight is to share data points and narrative around where we are at the high school. Roberts noted that enrollment has remained steady and it is great to have a diverse student population, noting an increase in the percentage of hispanic students.

Roberts noted that one of the things he wants to focus on is attendance. He shared attendance rates and acknowledged that they are concerning, but noted that this is a national challenge. Roberts explained that there are things being done to help mitigate attendance issues, including reaching out to individual families in our grade teams, providing free breakfast and lunch for all students, making home visits (including with

Corporal Gagnon), and connecting families with resources. He noted that staff are continuing to work on engaging students at school, because we know that engaged students show up.

Member Gomez asked what is done with information from families about why their students are not showing up, what are we doing with that information? Roberts noted that the information is taken seriously and families are connected with various staff (counselors, school nurse, homeless coordinator). He noted that when there are allegations of bullying, steps are taken to have conversations and work toward solutions.

Roberts continued, explaining that behavior data is promising. He noted that this year there was initially a big jump in referrals, but it was quickly determined that a majority were the result of our new phone policy and were minor phone issues. Roberts noted that out-of-school suspensions are much lower than comparable schools elsewhere.

Roberts shared results from a survey given to our students earlier in the year. He noted that staff have been learning how to respond to students who have experienced trauma and getting good results, he also noted the positive responses from students.

Gomez asked if there is data regarding student attendance rates and how it affects grades and graduation rates? Roberts did not have data to share but said attendance undoubtedly affects these things.

Roberts continued with a slide on testing. He noted that State testing was suspended during Covid. Previously the SBAC test was the most common way to show [students] meeting essential skills. Essential Skills are no longer required and there has been a huge rise in families opting out or students just not showing up [for testing], and noted that it takes about 8-10 hours total to complete testing; these are all obstacles. Roberts shared data showing a significant decrease in achievement, but he feels the results from this singular data point are not authentic, as students are no longer invested in the testing. Roberts shared math data, pre-pandemic vs. now.

Gomez asked if state testing isn't working, what data can we use to assess this? Roberts said he trusts his staff and he trusts that when his staff assign a grade, they are clearly assessing the students skills and grades reflect this.

Roberts shared graduation rates and noted that they are positive.

Roberts reported that one of the things he is most proud of is work on 9th Grade Success. Roberts gave a shout out to the 9th Grade Success Team for the great work they have been doing; ninth grade success is the most important data point in determining graduation success.

Roberts noted some celebrations, including CTE programs, FBLA/marketing program, and our dual credit program partnership with CCC.

Attachments:

SEASIDE HIGH SCHOOL 2025 Board Presentation (1)

9

3.6. ADMINISTRATIVE REPORTS

Description: This standing agenda item is for the Board to receive brief informal monthly reports from school and department administrators regarding general business that does not warrant a formal report.

Discussion: Juli Wozniak reported on 'If I Were Mayor' program with 4th graders, a Mental Math competition, Biz Town, Kinder Connect on May 14, and a McMenamins fundraiser on May 5.

Wendy Crozier reported on 6th and 9th grade Preview Night, Mental Math, accelerated ELA going to a Shakespeare play, and a Multicultural Night on April 30 at 6:00 pm (which she encouraged Board members

to attend).

Jason Boyd reported on the spring musical, and parent teacher confereces.

Cate Blakesley reported on ELPA testing, and gave a shout out to our instructional coaches.

Attachments:

CBA Director's Report 4_25 (1)

24

3.7. UNION REPORTS

Description: This standing agenda item is to receive regular reports from Licensed and/or Classified union representatives.

Discussion: SEA - Jane Crater reported that teachers are in the thick of it, we are working on SEA officers for next year, and trying to get as much in as we can before the end of the year.

OSEA - none.

4. **PUBLIC COMMENT**

Description: The meeting will now be opened to receive public comment. We value the time and initiative members of the public take to share their thoughts with the Board. The Board's role during public comment is not to immediately respond, but to listen. If follow up is necessary, we will direct our Superintendent to do so. Remember that we are all role models for our students, please share your thoughts respectfully. Should any public comment include complaints regarding a personally identifiable staff member, the Board Chair will direct the speaker to the proper administrative process found in Board policy KL: Public Complaints. Speakers will have three minutes to express their thoughts.

Discussion: There were no requests for public comment.

5. **CONSENT AGENDA - Action**

Description: To make more efficient use of meeting time, items that are routine in nature are placed on the Consent Agenda when no debate is anticipated. Any item placed on the Consent Agenda may be removed at the request of any board member before a vote is taken. All remaining items of the Consent Agenda are then disposed of in a single motion.

Action(s):I move to approve Consent Agenda items as presented. This motion, made by Michelle Hawken and seconded by Sondra Gomez, Carried.

Voting Detail: Chris Corder: Yea, Katherine Davidson: Yea, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Absent, Shannon Swedenborg: Absent, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

5.1. Approve Minutes of the March 18, 2025 Regular Meeting of the Board

Attachments:

SeasideSD 03-18-2025 SB Meeting Minutes DRAFT

27

5.2. 2025-2026 Employment/Laurie Lavins/Elementary Special Education Teacher

Attachments:

L.L.NewHireSped.04.07.25

34

5.3. 2025-2026 Employment/Judith Herson/Middle School Science Teacher

Attachments:

Herson, Judith_MS Science

35

5.4. 2025-2026 Employment/Erin Lowther/Elementary Teacher (Grade 2)

Attachments:

E.L.NewHireLetter03.19.25

36

5.5. 2025-2026 Employment/Jennifer James/Secondary Special Education Teacher

Attachments:

J James -- Secondary SPED 25-26 Rec to Hire

37

5.6. 2025-2026 Employment/Jackson Januik/High School Boys Basketball Head Coach	
Attachments:	
J Januik -- Head Basketball Coach	38
5.7. Policy/Second Reading	
Description: These policy actions were recommended by the Oregon School Board Association (OSBA) as part of their Policy Plus service, typically as a result of new legislation or to revise outdated language. They were brought to the Board in March for First Reading and are now presented for a Second Reading and action.	
5.7.1. JHCCF - Pediculosis (Head Lice) Recommend DELETE	
Attachments:	
JHCCF G3	39
5.7.2. JHCCF-AR - Pediculosis (Head Lice) Recommend DELETE	
Attachments:	
JHCCF R D1	41
5.7.3. JHCCF - Pediculosis (Head Lice) (New Version) Recommend ADOPT	
Attachments:	
JHCCF G1 - Pediculosis	43
5.8. Retirement/Jason Boyd/High School Assistant Principal	
Attachments:	
Boyd, Jason_ Retirement	45
5.9. Resignation/Elizabeth Moore-Mullen/Elementary Teacher	
Attachments:	
Moore-Mullen, Elizabeth_ Resignation	46

6. ACTION ITEMS

6.1. Notice of Intent to Award CMGC Summer 2025 Projects	
Speaker(s): Brian Hardebeck	
Action(s): I move to accept the selection committee recommendation to issue a Notice of Intent to Award for the 2025 capital projects CMGC Phase 1 services to Brockamp & Jaeger Construction in the amount of \$11,848.00. This motion, made by Michelle Hawken and seconded by Sondra Gomez, Carried.	
Voting Detail: Chris Corder: Yea, Katherine Davidson: Yea, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Absent, Shannon Swedenborg: Absent, Brian Taylor: Yea	
Voting Summary: Yea: 5, Nay: 0, Absent: 2	
Discussion: Brian Hardebeck reported that the CMGC committee completed review of proposals and is making a recommendation.	
 Superintendent Penrod noted that summer projects are adding parking at elementary, and enclosing some secondary spaces to create additional classroom space.	
Attachments:	
SSD 2025 CMGC Committee Recommendation Letter of Intent to Award	47
6.2. Request to Surplus 7T20 School Bus	
Speaker(s): Susan Penrod	
Action(s): I move to approve the disposal of Bus 7T20 as requested and to sell the bus to Warrenton. This motion, made by Michelle Hawken and seconded by Katherine Davidson, Carried.	
Voting Detail: Chris Corder: Yea, Katherine Davidson: Yea, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Absent, Shannon Swedenborg: Absent, Brian Taylor: Yea	
Voting Summary: Yea: 5, Nay: 0, Absent: 2	
Discussion: Penrod reported that sometimes we are ready to surplus a vehicle because they age out or have issues. She noted that she is also recommending that we sell this bus to Warrenton.	58

Attachments:

Bus Surplus_April 2025

49

7. **BOARD REFLECTIONS/ANNOUNCEMENTS**

Description: This standing agenda item allows the Board to reflect upon statements made during public comment or topics covered and to share announcements or reports of their board-related activities.

Discussion: Member Hawken thanked Jason Boyd for his many years serving our schools.

Executive Assistant Leslie Garvin reminded members that today is the deadline to file with the Government Ethics Commission.

Penrod announced that we will be hosting a School Board Candidate Forum on Wednesday, April 23 at 6:00 pm, here in the library, and all candidates have confirmed that they will be in attendance. She explained that the District is working with Kristen Miles with the Oregon School Board Association (OSBA) to moderate the event.

Member Gomez reflected about what a great district we have and spoke about how she appreciates all of the wonderful things happening in the district. She asked about what we do for the staff who spend their time working on wellness events. Perod responded that wellness staff receive a stipend.

8. **INFORMATION ONLY**

8.1. Classified Employment

- Na Yin/Part-Time Secondary Educational Assistant/SPED
- Pamela Lee/Secondary Educational Assistant/SPED
- Merci Kahut/Assistant Cook
- Ana Santilli/Assistant Cook
- David Souza/Custodian

9. **ADJOURN**

Discussion: The meeting was adjourned at 8:49 pm.

**Seaside School District
Financial Report
2024-2025**

For Period Ending March, 2025

General Fund - Revenue & Expenditures by Function Code

	Budget	Actual	Encumbrances	% Remaining	Variance
Revenue:					
Local Revenue	\$ 21,665,545	\$ 20,114,775	\$ -	7.16%	\$ (1,550,770)
Intermediate Revenue	1,700,000	490,152	-	71.17%	(1,209,848)
State Revenue	300,000	200,388	-	33.20%	(99,612)
Federal Revenue	46,000	7,305	-	0.00%	(38,695)
Transfers	-	-	-	0.00%	-
Beginning Fund Balance *	6,300,000	-	-	100.00%	(6,300,000)
Total Revenues	\$ 30,011,545	\$ 20,812,620	\$ -	30.65%	\$ (9,198,925)

Expenditures:					
1000- Instruction	\$ 15,958,470	\$ 9,116,392	\$ 5,207,241	10.24%	\$ 1,634,837
2000- Support Services	10,590,075	6,382,822	2,753,358	13.73%	1,453,895
5200- Transfers	963,000	-	-	100.00%	963,000
6100- Operating Contingency	2,500,000	-	-	100.00%	2,500,000
Total Expenditures	\$ 30,011,545	\$ 15,499,214	\$ 7,960,599	21.83%	\$ 6,551,732

*Pending audit completion

For Period Ending March, 2025

Special Revenue Funds - Revenue & Expenditures by Function Code

	Budget	Actual	Encumbrances	% Remaining	Variance
Revenue:					
Local Revenue	\$ 1,191,674	\$ 196,096	\$ -	83.54%	\$ (995,578)
State Revenue	2,888,318	901,609	-	68.78%	(1,986,709)
Federal Revenue	3,231,181	2,180,315	-	32.52%	(1,050,866)
Interfund Transfers	275,000	-	-	100.00%	(275,000)
Sale of Fixed Assets	-	-	-	0.00%	-
Beginning Fund Balance *	830,847	-	-	100.00%	(830,847)
Total Revenues	\$ 8,417,020	\$ 3,278,020	\$ -	61.05%	\$ (5,139,000)

Expenditures:					
1000- Instruction	\$ 4,168,882	\$ 2,591,522	\$ 877,017	16.80%	\$ 700,343
2000- Support Services	1,999,779	1,491,473	382,319	6.30%	125,987
3000- Community Services	1,405,903	704,370	284,491	29.66%	417,042
4000- Facilities Acquisition & Const	605,323	-	-	0.00%	605,323
5100- Debt Services	27,540	20,655	6,885	0.00%	-
7000- Reserved for Next Yr	209,593	-	-	0.00%	209,593
Total Expenditures	\$ 8,417,020	\$ 4,808,020	\$ 1,550,712	24.45%	\$ 2,058,288

*Pending audit completion

**Seaside School District
Financial Report
2024-2025**

For Period Ending March, 2025

General Fund - Revenue & Expenditures by Object Code

	Budget	Actual	Encumbrances	Variance
Revenue:				
1111 Current Taxes	\$ 18,590,435	\$ 17,344,676	\$ -	\$ (1,245,759)
1112 Prior Taxes	555,345	279,490	-	(275,855)
1114 PILOT (Payment In Lieu Of Taxes)	-	11,710	-	11,710
1121 Current Local Taxes	1,755,765	1,988,720	-	232,955
1122 Prior Local Taxes	55,500	30,460	-	(25,040)
1190 Interest on Taxes	-	-	-	-
1411 Transportation Fees/Other	-	-	-	-
1510 Interest	550,000	404,517	-	(145,483)
1740 Student Fees	5,500	180	-	(5,320)
1910 Rentals	28,000	6,390	-	(21,610)
1920 Contributions & Donations	-	-	-	-
1940 Services Provided To Others	-	-	-	-
1960 Recovery of Expenditures	-	-	-	-
1990 Miscellaneous Revenue	125,000	48,632	-	(76,368)
1991 E-Rate Reimbursement	-	-	-	-
Total Local Revenue	21,665,545	20,114,775	-	(1,550,770)
2101 County School Fund	1,600,000	490,152	-	(1,109,848)
2102 General Education Service District	100,000	-	-	(100,000)
2199 Other Intermediate Sources	-	-	-	-
Total Intermediate Revenue	1,700,000	490,152	-	(1,209,848)
3101 State School Fund Grant	-	-	-	-
3103 Common School Fund	200,000	99,397	-	(100,603)
3104 State Timber Revenue	100,000	100,991	-	991
3199 Unrestricted Revenue	-	-	-	-
3204 Driver Education	-	-	-	-
3299 Other Restricted Grants in Aid	-	-	-	-
Total State Revenue	300,000	200,388	-	(99,612)
4300/4500 Federal Revenue	46,000	7,305	-	(38,695)
4801 Federal Forest Fees	-	-	-	-
Total Federal Revenue	46,000	7,305	-	(38,695)
5200 Interfund	-	-	-	-
5300 Other Sources	-	-	-	-
5400 Beginning Fund Balance *	6,300,000	-	-	(6,300,000)
Total Other Sources	6,300,000	-	-	(6,300,000)
Total Revenues	\$ 30,011,545	\$ 20,812,620	\$ -	\$ (9,198,925)

Expenditures:				
100 - Salaries	\$ 13,865,515	\$ 8,461,160	\$ 4,419,260	\$ 985,095
200 - Benefits	7,170,286	4,573,599	2,536,918	59,769
300 - Purchased Services	2,105,784	1,472,433	312,678	320,673
400 - Supplies & Materials	2,360,100	437,591	330,655	1,591,854
500 - Capital Outlay	560,000	142,728	355,526	61,746
600 - Other Objects	486,860	411,703	5,562	69,595
700 - Transfers	963,000	-	-	963,000
800 - Operating Contingency	2,500,000	-	-	2,500,000
800 - Unappropriated EFB	-	-	-	-
Total Expenditures	\$ 30,011,545	\$ 15,499,214	\$ 7,960,599	\$ 6,551,732

*Pending audit completion

For Period Ending March, 2025

Special Revenue Funds - Revenue & Expenditures by Object Code

	Budget	Actual	Encumbrances	Variance
Revenue:				
Local Revenue	\$ 1,157,884	\$ 189,046	\$ -	\$ (968,838)
Intermediate Revenue	33,790	7,050	\$ -	(26,740)
State Revenue	2,888,318	901,609	-	(1,986,709)
Federal Revenue	3,231,181	2,180,315	-	(1,050,866)
Interfund Transfers	275,000	-	-	(275,000)
Sale of Fixed Assets	-	-	\$ -	-
Beginning Fund Balance *	830,847	-	-	(830,847)
Total Revenues	\$ 8,417,020	\$ 3,278,020	\$ -	\$ (5,139,000)

Expenditures:				
100 - Salaries	\$ 2,670,843	\$ 1,631,956	\$ 943,562	\$ 95,325
200 - Benefits	1,342,265	860,016	438,868	43,381
300 - Purchased Services	662,174	413,542	44,002	204,630
400 - Supplies & Materials	2,897,582	1,687,389	117,395	1,092,798
500 & 600 - Capital & Other Objects	634,563	215,117	6,885	412,561
700 - Transits	-	-	-	-
800 - Reserved for Next Yr	209,593	-	-	209,593
Total Expenditures	\$ 8,417,020	\$ 4,808,020	\$ 1,550,712	\$ 2,058,288

*Pending audit completion

SEASIDE HIGH SCHOOL

Data Report – April 2025 – School Board Presentation



CURRENT DEMOGRAPHICS OF SEASIDE HS

GRADE	# of Students
9	137
10	127
11	97
12	108
Total	469

Race	% of Students
American Indian/Alaskan Native	1%
Asian	2%
Black/African American	<1%
Hispanic	34%
Native Hawaiian/Other Pacific Islander	<1%
Multi-Racial	2%
White	60%

Program	% of Students
SPED/504	16%
ELL	26%
TAG	2.5%
Title X	4%

CRITICAL DATA POINTS

- ATTENDANCE
- BEHAVIORAL DATA (REFERRALS)
- OREGON STATEWIDE ASSESSMENT
- GRADUATION RATES
- 9TH GRADE SUCCESS

Attendance Rates for Seaside High School (YTD)

Attendance	9th	10th	11th	12th
95%+	21%	16%	16%	19%
90%+	31%	29%	27%	35%
80% +	26%	36%	33%	23%
< 80%	22%	19%	24%	12%

Chronically Absent Rate is 54%. This is the % of students who have missed more than 10% of their enrolled school days this year.

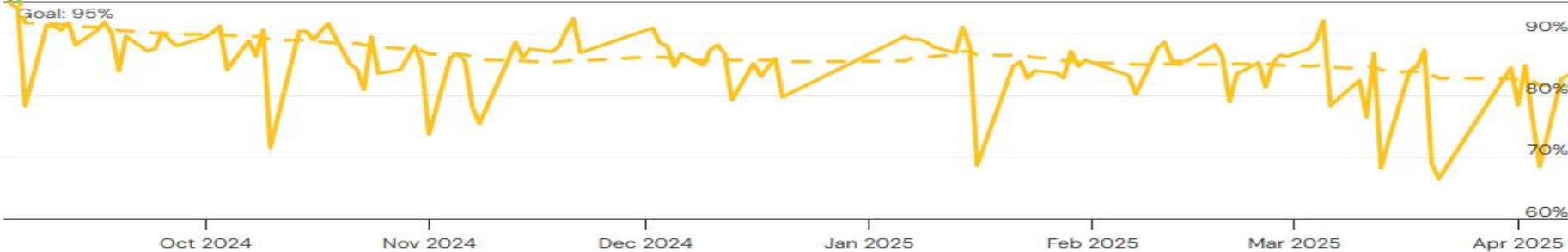
Are we hitting our attendance goal? Our goal: 95% daily attendance

83.2% on Tuesday, April 8th

daily attendance

85.3% year to date

average daily attendance



How are we working to improve attendance:

- Grade Level Student Success Meetings
- Letters and Phone Calls Home
- One on One meetings
- Home Visits
- Connection with Cpl. Gagnon
- Connecting with Community Partners

Behavior Data for Seaside High School (YTD)

# of Incidents	9th	10th	11th	12th
0 Incidents	64%	69%	66%	79%
1-2 Incidents	32%	28%	33%	20%
3-5 Incidents	4%	3%	1%	1%
5+ Incidents	0%	0%	0%	0%

264 Total Recorded Incidents YTD:

- 157 Phone Violations
- Generally low level violations
- 27 Incidents have resulted in Out of School Suspension

Ensuring a Safe and Supportive Environment

QUESTION

- ▶ Do you have a teacher or other adult from school who you can count on to help you, no matter what?

82% i

responded favorably

QUESTION

- ▶ Do you have a friend from school who you can count on to help you, no matter what?

85% i

responded favorably

QUESTION

- ▶ Do you have a teacher or other adult from school who you can be completely yourself around?

71% i

responded favorably

QUESTION

- ▶ Do you have a friend from school who you can be completely yourself around?

92% i

responded favorably

230 Student Responses

Oregon Statewide Assessments Information

- Only 11th Grade Students Participate
 - No State Assessments between 8th and 11th Grades
- Spring 2020 – State Test Suspended
- Spring 2020 to Current Day – Essential Skills No Longer Required to earn Oregon Diploma
- Have experienced between 20% to 44% opt out for testing or absenteeism during test proctor times in given years since Spring 2020
- On average, between 8-10 hours are needed to complete testing

Writing Assessments (11th Grade – Pre vs. Post Graduation Requirement)

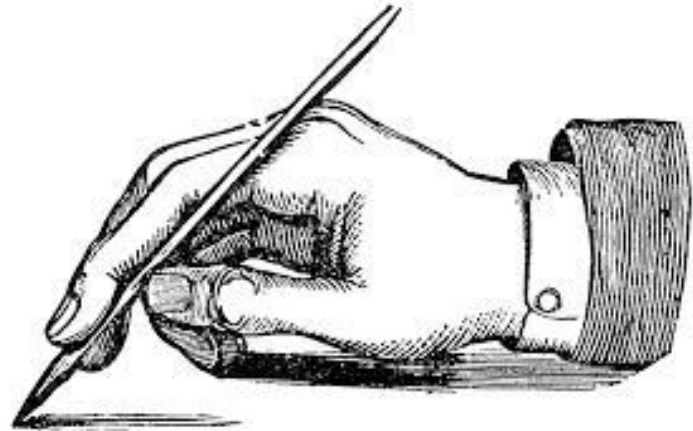
3-Year Average Comparisons

Participation:

- 2017, '18, & '19 – **98.4%**
- 2022, '23, & '24 – **81.8%**

Achievement

- 2017, '18, & '19 – **67.3%**
- 2022, '23, & '24 – **31.0%**



Math Assessments (11th Grade – Pre vs. Post Graduation Requirement)

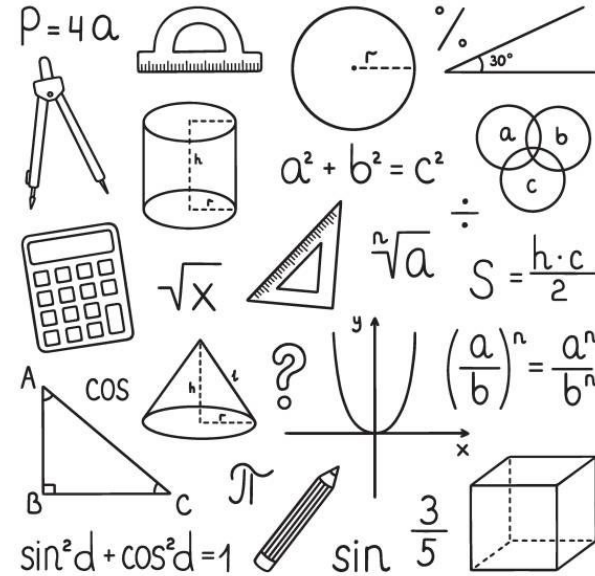
3-Year Average Comparisons

Participation:

- 2017, '18, & '19 – **95.2%**
- 2022, '23, & '24 – **80.5%**

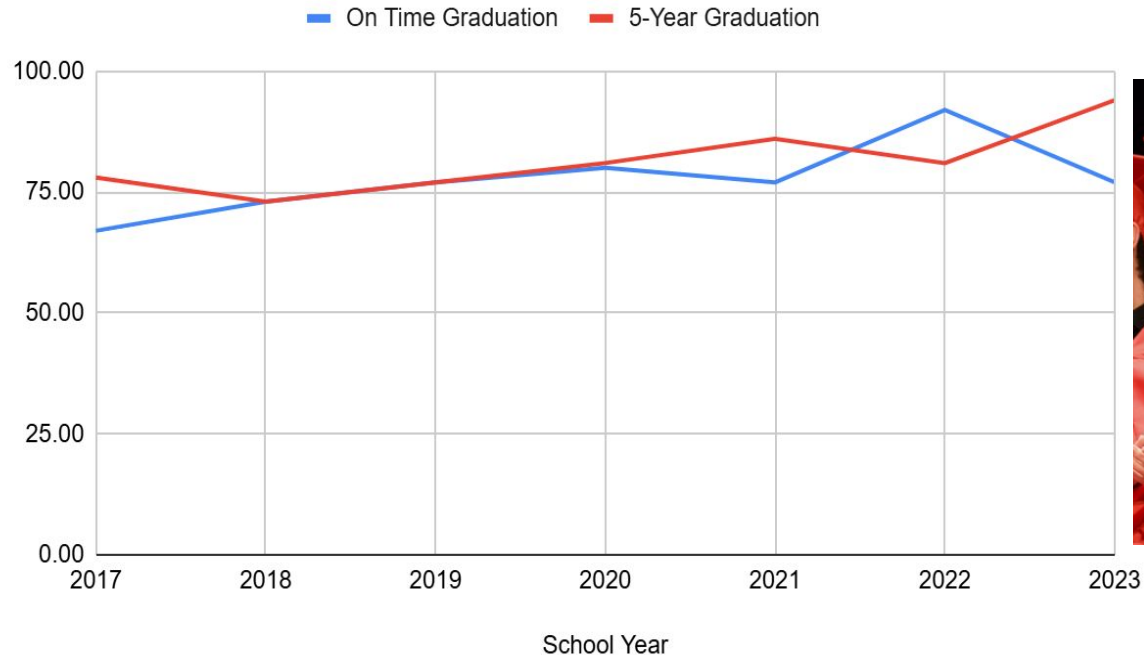
Achievement

- 2017, '18, & '19 – **30.7%**
- 2022, '23, & '24 – **7.3%**



Seaside High School Graduation Data

On Time Graduation and 5-Year Graduation



9th Grade Success – Keeping Students on Track

School Year	On Track to Graduate
2017	83.6
2018	82.5
2019	85.2
2020	
2021	36.0
2022	78.6
2023	78.7
2024	86.4

Current 9th Grade Success Team

- Lynn Addis
- Jane Forman
- Wendy Crozier
- Hailee Wawro
- Kaley Waldemar
- Donald Zwahlen
- Ann Susee
- Jarom Bowles
- Matt Klosterman
- Doug Mitchell

Celebrating Successes



Construction program completion and placement of first shed – second shed of five is currently under construction.



Celebrating Successes



FBLA 2024:

- **9 State Champions**
- **5 State Runner-Ups**
- **3 Third Place Finishes**
- **10 Top 10 Finishes**

Celebrating Successes

Dual Credit Opportunities:

- Over 400 Clatsop Community College credits earned in 2023-24
 - Curricular areas include: English, Communications, Science, Math, CTE, Welding, EMT Prep, & Digital Graphics
- Seaside High School students have access to 45+ CCC College Credits
- CCC and SHS commitment to add additional opportunities
 - Chemistry, College Algebra, Spanish, Anatomy & Physiology, Culinary Arts, & Literature



CBA Director's Report

April 2025

Enrollment: 41 Students, 19 - K/1/2 (new 1st grader) & 21 - 3/4/5 (new 3rd grader)

STARBASE

Our 5th grade students recently participated in the first of 5 STARBASE sessions. Our 6 fifth graders spent a day learning about energy (electric, elastic, mechanical, chemical, thermal, nuclear, sound, gravitational, and radiant). They joined the 5th and 6th graders from Jewel School District where they were tasked to solve the issue of flight safety for their raw egg astronauts as they crash landed on Jupiter's moon, Europa. Teaming up with other students to tackle complex problems fosters both teamwork and critical thinking. STARBASE provides a fun and practical twist to STEM learning for our students.



Emergency Backpacks

The City of Cannon Beach Emergency Department donated new food packs for our Emergency kits. The food packs recently expired and are costly to replace. We are grateful for this donation and will be set for the next 5 years!



Roof Replacement

Our roof needs to be repaired due to the frequent rainy and stormy beach weather and the community has been so generous! Mo's Seafood and Chowder has been selling fresh baked cookies since December to raise money for the cause. Suzy Scoops asked for donations on our behalf during the busy Spring Break week. Pelican is hosting a benefit event on May 8th where 50% of the sales will go toward roof replacement. We have also submitted a grant with the City of Cannon Beach to help cover the large cost of repairs for both the roof and our sprinkler system.



Open House

We are sprucing things up for our Open House on April 23rd. The grounds are looking GREAT thanks to the purchase of new flowers and landscape rock by the PTO and hard work from parent volunteers.



Upcoming Events

April 3, 10, 17, 24, & May 1 - STARBASE Camp (5th Grade)

April 17 - Mental Math Challenge (4th Grade)

April 18 - Spring Dance sponsored by the PTO

April 19 - The 12 Days of Earth Day Fair & Parade

April 22 - Tree Planting with the City

April 23 - Open House (for new/potential families)

April 28 - Artisan Presentation by Nehalem River Ranch

April 29 - K/1/2 to see Willy Wonka at The Coaster Theatre

Saturday, April 19th
11am-1pm

12 DAYS OF EARTH PARADE AND FAIR

Please join us to celebrate Earth Day!

- **10:45am:** Please meet at "Antler" public parking lot on Spruce and 3rd St
- **11 a.m.:** Parade walk begins (short walk)
- **11:30-1p.m.:** Joins us at the Cannon Beach Academy booth(Hemlock and 2nd St) where your student can share the knowledge they've learned with the community



Questions? Please contact
Mrs. Betty Gearen (808) 927-2678



ALL CBA FAMILIES
ARE INVITED TO
THE FIRST EVER

Spring Dance

CANNON BEACH CHAMBER OF COMMERCE
207 N SPRUCE ST, CANNON BEACH
APRIL 18TH | 5-7PM

PTO: SUCKS SWETS AND SPRING PRETTIES
BAND: KESSIE PARR'S PLEASIN' ROBERT
SPONSORED AND PLANNED BY CBA PTO



SEASIDE SCHOOL DISTRICT 10
2600 Spruce Drive, Suite 100, Seaside, Oregon 97138

MINUTES

Regular Meeting of the School Board
Tuesday, March 18, 2025, 6:00 PM

Secondary School Library AND Virtual
2600 Spruce Drive, Suite 200
Seaside, OR 97138

Chris Corder:	Absent
Katherine Davidson:	Absent
Sondra Gomez:	Present
Michelle Hawken:	Present
Kevin LaCoste:	Present
Shannon Swedenborg:	Present
Brian Taylor:	Present

1. **CALL TO ORDER**

Speaker(s): Brian Taylor

Discussion: Chair Taylor called the meeting to order at 6:00 pm.

1.1. Acknowledgement of Board Members Present

Discussion: Members Corder and Davidson were absent.

1.2. Pledge of Allegiance

2. **AGENDA REVIEW**

3. **CMGC PUBLIC HEARING**

Speaker(s): Susan Penrod and Brian Hardebeck

Discussion: Superintendent Penrod explained that this is for our summer projects, and as per the CMGC process, we are required to hold a public hearing. Chair Taylor waited the required five (5) minutes for anyone wishing to comment. There was no CMGC public comment and the public hearing was closed.

3.1. Notice of Public Hearing

Attachments:

SSD Capital Projects 2025 Advertisement_Notice of Public Hearing Exemption CMGC FINAL (1)

3.2. Findings of Fact

Attachments:

Findings of Facts CMGC Exemption SSD 2025 Projects Rev0

3.3. CMGC Public Comment

Description: *Public comment in this hearing is limited to comments regarding the findings of fact documents relative to the CMGC procurement method for the 2025 capital projects. Other District related public comment must wait until the regular public comment period. A maximum of 30 minutes for CMGC public comment will be allowed. If no public comment is made within the first 5 minutes, the hearing may be closed.*

3.4. CMGC Action

Action(s): I move to accept the CMGC Finding of Facts document and move forward with the CMGC process. This motion, made by Sondra Gomez and seconded by Michelle Hawken, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Absent, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

Discussion: Project Manager Brian Hardebeck noted that, pending Board approval, the additional documents for the CMGC process will be published on Thursday.

4. **REPORTS**

4.1. STUDENT BUSINESS

Speaker(s): Aidet Olvera Nolazco

Description: This standing agenda item is for monthly reports from the SSD Student Reps. to the Board and for other requests/reports from students.

Discussion: Aidet noted that the new ASB presidents are being voted on next week, and seniors are working on their Pacifica Projects.

4.2. SUPERINTENDENT'S REPORT

Speaker(s): Susan Penrod

Description: This standing agenda item is for the Board to receive a monthly report from the Superintendent.

Discussion: Superintendent Penrod spoke about recently joining 8th graders at Finance Park, where students received identities/jobs and worked through a simulation to learn about business and budgeting. She thanked Shelby Gagnon and the parent volunteers who made this possible. Penrod also reported on the Robotics team advancing to their next competition, a recent career fair that HS students attended, and a 5th grade mini-boat project with the Columbia Maritime Museum. Penrod reviewed spring projects, including an Integrated Guidance application, updated Strategic Plan, summer capitol improvement projects (additional elementary parking and additional classrooms at secondary), and summer school programs. Penrod noted that budget season is in full swing, saying that she and Business Manager Toni Vandershule have been meeting with administrators.

4.3. BUSINESS & FISCAL SERVICES REPORT

Speaker(s): Toni Vandershule

Description: Description: This standing agenda item is for the Board to receive the monthly financial report from the Business Manager and other information relating to that department.

Discussion: Toni Vandershule reported that revenues are still outpacing expenditures. She also noted that she has been working with staff on budgeting, and that a draft budget will be ready for the Board/Budget Committee next month.

4.3.1. Revenue & Expenditure by *Function*

Attachments:

Board Report February 2025 by Function Code

4.3.2. Revenue & Expenditure by *Object*

Attachments:

Board Report February 2025 By Object Code

4.4. ADMINISTRATIVE REPORTS

Description: This standing agenda item is for the Board to receive brief informal monthly reports from school and department administrators regarding general business that does not warrant a formal report.

Discussion:

Jeff Roberts reported on the final girls' and boys' basketball games with both boys and girls winning league titles. He also noted that there was a ribbon cutting today at Broadway Field, and it is an awesome facility. Roberts noted what a great job Chad Clouse has been doing as the new Athletic Director! Roberts also reported about forty (40) students who will be going to the FBLA competition next week, robotics performing really well, attending a job fair, working on hiring for next year, and working with CCC on opportunities for our dual enrollment program.

Juli Wozniak reported on finishing up the school year strong, while also planning for next year. She also reported about a preschool open house, and parent-teacher conferences. Wozniak reported that two hundred pairs of shoes are being purchased thanks to Rack Room Shoes, the Assistance League has been at school helping cloth fifty (50) of our students, and it looks like StarBase is going to continue to be funded!

Jeremy Catt shared that he will be resigning at the end of the school year to join the NWRESA. He spoke about the joy of his time with the school district and thanked the School Board.

Wendy Crozier reported on spring week activities, a second Latino Family Night tomorrow night, and lots of creative and wonderful activities happening at the middle school. Crozier noted that state testing will begin in April, track season is beginning, and there will be an April 14th Transition Night for 5th and 8th graders, also on April 30 there will be a Multicultural Night.

Cate Blakesley reported on fourteen (14) teachers attending a Marzano conference in St. Louis recently, along with Jeff Roberts and Jason Boyd who stayed on to attend additional training.

MaryEllen Kiffe reported on volunteers at Cannon Beach Academy, noting that a variety of parents volunteer during the school day, as well as volunteers who do after-school garden and art clubs. Kiffe said the Astoria Watershed and Sea Level Bakery both came in and gave presentations recently. She thanked all the great volunteers at CBA!

Attachments:

CBA Director's Report 3_25

4.5. UNION REPORTS

Speaker(s): Union Representatives

Description: This standing agenda item is to receive regular reports from Licensed and/or Classified union representatives.

Discussion:

SEA - Jane Crater reported that things are truckin' along. Teachers are working hard to finish out the year.

OSEA - Meghan McKeown reported on beginning negotiations after spring break. She said there are a few new bus drivers, which is great.

5. **PUBLIC COMMENT**

Description: The meeting will now be opened to receive public comment. We value the time and initiative members of the public take to share their thoughts with the Board. The Board's role during public comment is not to immediately respond, but to listen. If follow up is necessary, we will direct our Superintendent to do so. Remember that we are all role models for our students, please share your thoughts respectfully. Should any public comment include complaints regarding a personally identifiable staff member, the Board Chair will direct the speaker to the proper administrative process found in Board policy KL: Public Complaints. Speakers will have three minutes to express their thoughts.

Discussion: There was no public comment.

6. **CONSENT AGENDA**

Description: To make more efficient use of meeting time, items that are routine in nature are placed on the Consent Agenda when no debate is anticipated. Any item placed on the Consent Agenda may be removed at the request of any board member before a vote is taken. All remaining items of the Consent Agenda are then disposed of in a single motion.

Action(s):I move to approve Consent Agenda items as presented. This motion, made by Michelle Hawken and seconded by Shannon Swedenborg, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Absent, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

6.1. Approve Minutes of the February 18, 2025 regular meeting of the Board

Attachments:

SeasideSD 02-18-2025 SB Meeting Minutes

6.2. Employment 2025-2026/Dennis Olstedt/High School Social Studies Teacher

Attachments:

Olstedt, Dennis - HS SS Teacher

6.3. Resignation/Jeremy Catt/Assistant Principal, Pacific Ridge Elementary

Attachments:

Catt, Jeremy - Resignation

6.4. Retirement/Mike Brown/Instructional Technology TOSA

Attachments:

Brown, Mike - Retirement

6.5. Disposal of District Property - Band Equipment

Speaker(s): Jeff Roberts

Attachments:

Disposal of District Property_Band Equipment_3-2025

6.6. Coaching Recommendations

- Luke Miller/Flag Football Coach
- Meghan McKeown/Flag Football Coach

Attachments:

Flag Football 24-25

6.7. Robotics/Out of State Travel

Attachments:

Robotics Out of State Request -- 2025

7. **ACTION ITEMS**

7.1. 2025-2026 District Calendar

Action(s):I move to approve the 2025-2026 District Calendar as presented. This motion, made by Michelle Hawken and seconded by Shannon Swedenborg, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Absent, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

Discussion: Superintendent Penrod noted that the 2025-2026 calendar was reviewed by administrators and the unions.

Attachments:

2025-2026 SSD District Calendar

7.2. Interdistrict Transfer 2025-2026

Speaker(s): Susan Penrod

Action(s): I move to approve the Interdistrict Transfer document as presented. This motion, made by Michelle Hawken and seconded by Kevin LaCoste, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Absent, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

Discussion: Superintendent Penrod noted that each year the Board must set the number of interdistrict transfers for the following year. In response to a question from member LaCoste, Principal Jeff Roberts noted that each year there are around eight (8) to fifteen (15) transfers into the District; transfers out of the District are about the same.

Attachments:

Interdistrict Transfer -2025-2026

7.3. Gift Approval/Tom Briggs/\$5000

Action(s): I move to approve the \$5000 donation from Tom Briggs, to enhance student success. This motion, made by Sondra Gomez and seconded by Shannon Swedenborg, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Absent, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

Discussion: Chair Taylor noted that Tom Briggs has been very generous over the years, and thanked him.

Attachments:

Gift Approval_Briggs_5000

7.4. Health Curriculum Adoption

Speaker(s): Cate Blakesley

Action(s): I move to approve the health curriculum adoption as presented. This motion, made by Michelle Hawken and seconded by Kevin LaCoste, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Absent, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

Discussion: Cate Blakesley reported that the District follows the adoption cycle as recommended by the State of Oregon, as well as our own Board policy. She noted that as outlined in the provided packet, Oregon adopted new standards for health curriculum. Because Oregon's standards are more comprehensive than many other states, it did limit the choices that were available. Blakesley noted that the recommendation is to continue to use the curriculum we are currently using. She noted that the adoption is budgeted for about \$122,000, which is quite a bit less than other subject adoptions.

Attachments:

Health Adoption Proposal PDF

7.5. 2025-2027 Integrated Guidance Report

Speaker(s): Susan Penrod

Action(s): I move to approve the 2025-2027 Integrated Guidance plan. This motion, made by Michelle Hawken and seconded by Shannon Swedenborg, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Absent, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 2

Discussion: Superintendent Penrod shared an Integrated Guidance (IG) presentation (attached). She noted that IG is state grants which have been consolidated. Penrod shared that the majority of funds go towards staffing, and she also noted that the district is not changing much from the application submitted two years ago, based in part on feedback from stakeholders. Penrod spoke about the IG priorities - CTE, attendance supports, academic rigor, additional electives, mental health, and alternative education. Penrod spoke

briefly about each grant: Measure 98, Student Investment Account (money from corporate activity tax), Early Intervention, and Early Literacy Success (new this cycle). Penrod thanked Cate Blakesly for her work on this, as well as the families who participated. Penrod noted that the Board is required to take action on the Integrated Guidance plan.

Chair Taylor called for Integrated Guidance public comment. There was no public comment.

7.5.1. Public Comment for Integrated Guidance

Description: *To receive public comment specific to the 2025-2027 Integrated Guidance Report. Each speaker will have three minutes to express their thoughts.*

8. **BOARD REFLECTIONS/ANNOUNCEMENTS**

Description: This standing agenda item allows the Board to reflect upon statements made during public comment or topics covered and to share announcements or reports of their board-related activities.

Discussion:

Member Gomez will be the greeter for the April meeting.

Chair Taylor reminded members about the new required board training, which they can do on the OSBA website.

Member LaCoste thanked Jeff Roberts for his work with the community college. He also spoke about how valuable he feels the Finance Park program is.

8.1. Reminder to Board Members about required annual filing of Statement of Economic Interest with the Oregon Government Ethics Commission (OGEC).

Speaker(s): Leslie Garvin

9. **INFORMATION ONLY**

9.1. Policy/First Reading

Description: These policy actions were recommended by the Oregon School Board Association (OSBA) as part of their Policy Plus service, typically as a result of new legislation or to revise outdated language. They are presented for a first reading and will be brought back in the following month for a second reading and possible adoption.

Discussion: Executive Assistant Leslie Garvin reminded members about the policy adoption process. During First Reading members should review policy and contact Susan or Leslie if they have questions, so that they are ready for discussion and action at Second Reading.

9.1.1. JHCCF - Pediculosis (Head Lice)/Recommend DELETE

Attachments:
JHCCF G3

9.1.2. JHCCR-AR - Pediculosis (Head Lice)/Recommend DELETE

Attachments:
JHCCF R D1

9.1.3. JHCCF - Pediculosis (Head Lice) (New Version)/Recommend ADOPT

Attachments:
JHCCF G1 - Pediculosis

9.2. Classified Employment Actions:

- Retirement - Anastasia 'Stacie' Gilligan/Head Secretary
- Resignation - Carolina 'Naty' Marquez/Custodian
- Employment - Liliana Sedano/Temporary Secondary Interpreter
- Employment - Thomas Bird/Substitute Driver

- Transfer - Alan Nielsen/from: Substitute Driver to: Full-Time Bus Driver

10. **EXECUTIVE SESSION**

Description: To consider the employment of a public officer, employee, staf member or individual agent as per ORS 192.660(2)(a)

Discussion: The board took a five minute recess prior to convening in Executive Session.

10.1. Superintendent Goals Check-In and Self-Evaluation

11. **ADJOURN**

Discussion: The Board reconvened in open session. There being no further business, the meeting was adjourned at 7:50 pm.



PACIFIC RIDGE ELEMENTARY SCHOOL
2000 SPRUCE DRIVE * SEASIDE, OR 97138
503-738-5161 *503-738-7303, fax

Strengthening community, inspiring possibility, ensuring opportunity.

April 7th, 2025

Dr. Susan Penrod, Superintendent
Seaside School District
1801 S. Franklin
Seaside, OR 97138

Dear Mrs. Penrod:

I would like to recommend the District hire Laurie Lavins for the open Elementary Special Education teacher position at Pacific Ridge Elementary School for the upcoming 2025-2026 school year, with a start date of August 25, 2025. Laurie has 20 years of experience as a Special Education Teacher, with the last 10 years spent teaching internationally, most recently in Brazil. She comes to us highly recommended by her previous supervisors.

Sincerely,

Juliann Wozniak
Principal



SEASIDE MIDDLE SCHOOL

GROW, ACHIEVE, SUCCEED

JEFF ROBERTS, PRINCIPAL
WENDY CROZIER, ASSOCIATE PRINCIPAL
KAROLINA GAGE, ASSISTANT PRINCIPAL
CHAD CLOUSE, ATHLETIC DIRECTOR
NATALIE DYROFF, COUNSELOR
JANE FORMAN, COUNSELOR

April 7th, 2025

Susan Penrod, Superintendent
Seaside School District
2600 Spruce Drive, Suite 100
Seaside, OR 97138

Dear Supt. Penrod:

I would like to recommend Judith Herson for the Middle School Science position at Seaside Middle School for the 2025-26 school year.

She comes to us with a wealth of experience in teaching middle school science and brings both content expertise and a passion for engaging students in meaningful, hands-on learning. Her background and approach align wonderfully with our vision for science instruction, and I am confident she will be a strong addition to our staff.

We are excited to welcome her to our team for the 2025-2026 school year and look forward to the contributions she will bring to our school community.

Please let me know if you need any additional information to move forward with the hiring process.

Best regards,

Wendy Crozier

Associate Principal
Seaside Middle School



PACIFIC RIDGE ELEMENTARY SCHOOL
2000 SPRUCE DRIVE * SEASIDE, OR 97138
503-738-5161 *503-738-7303, fax

Strengthening community, inspiring possibility, ensuring opportunity.

March 19th, 2025

Mrs. Susan Penrod, Superintendent
Seaside School District
2600 Spruce Drive, Suite 100
Seaside, OR 97138

Dear Mrs. Penrod:

I would like to recommend that the District hire Erin Lowther for the 2nd grade elementary teacher position at Pacific Ridge Elementary School for the 2025-2026 school year, with a start date of Monday, August 25, 2025. Erin brings with her 20 years of teaching experience in multiple grade levels and a Master of Education from Portland State University. In addition, she has a TESOL endorsement from Southern Utah University. Most recently, she has been working as a temporary 2nd grade teacher at Pacific Ridge Elementary. I am confident in her ability to serve the District in this capacity.

Sincerely,

Juliann Wozniak
Principal



SEASIDE HIGH SCHOOL
SEASIDE MIDDLE SCHOOL

GROW, ACHIEVE, SUCCEED

JEFF ROBERTS, PRINCIPAL
WENDY CROZIER, ASSOCIATE PRINCIPAL
JASON BOYD, ASSISTANT PRINCIPAL
KAROLINA GAGE, ASSISTANT PRINCIPAL
CHAD CLOUSE, ATHLETIC DIRECTOR

March 14, 2025

Susan Penrod, Superintendent
Seaside School District
2600 Spruce Drive, Suite 100
Seaside, OR 97138

Dear Supt. Penrod:

I would like to recommend Jennifer James for the position of Seaside School District Secondary Special Education teacher for the 2025-26 school year contingent on being awarded her teaching credential this spring.

Jennifer has served the Seaside School District as an Instructional Assistant for the last four years and completed her student teaching at Seaside High School this spring. She has taken advantage of our Grow Your Own program and is excited to join our team as a certified teacher this fall.

Regards,

Jeff Roberts



SEASIDE HIGH SCHOOL

GROW, ACHIEVE, SUCCEED

JEFF ROBERTS, PRINCIPAL
JASON BOYD, ASSISTANT PRINCIPAL
CHAD CLOUSE, ATHLETIC DIRECTOR
TRAVIS CAVE, COUNSELOR
RENEE MEIER, COUNSELOR
JANE FORMAN, COUNSELOR

April 11, 2025

Susan Penrod, Superintendent
Seaside School District
2600 Spruce Drive, Suite 100
Seaside, OR 97138

Dear Supt. Penrod:

I would like to recommend Jackson Januik for the position of Seaside High School Head Boys Basketball Coach for the 2025-26 school year.

Regards,

Jeff Roberts

Seaside School District 10

Code: JHCCF
Adopted: 1/18/22

Pediculosis (Head Lice)

A student with a suspected case of head lice may be referred to designated trained staff for a screening. The screening will be done in a confidential manner by trained personnel.

School personnel will notify the parent or guardian of a student found with head lice and provide information on appropriate treatment. The student will be allowed to remain in school until the end of the school day. The student will be subject to screening by designated personnel to determine the treatment's effectiveness and readmittance. The student may be readmitted to school or denied admittance, as appropriate.

The suggested school measures for head lice control, as provided in *Head Lice Guidance* published by the Oregon Department of Education and the Oregon Health Authority, Public Health Division,¹ shall be followed.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

¹ <http://www.oregon.gov/ode/students-and-family/healthsafety/Pages/Student-Health-Conditions.aspx>

NATIONAL ASSOCIATION OF SCHOOL NURSES, *Pediculosis Management in the School Setting*, (POSITION STATEMENT REVISED 2016).

THE AMERICAN ACADEMY OF PEDIATRICS, *Head Lice*, (MAY, 2015).

CENTERS FOR DISEASE CONTROL AND PREVENTION, *Head Lice Information for Schools* (2015).

OREGON DEPARTMENT OF EDUCATION, *Head Lice Guidance* (2017).

Seaside School District 10

Code: JHCCF-AR
Revised/Reviewed: 4/19/16; 1/18/22
Orig. Code: JHCCF-AR

Pediculosis (Head Lice)

Students found to have contracted head lice will be subject to the following procedures:

1. Suggested school measures for head lice control, as provided in “Health Services for the School Community” issued through the Oregon Department of Education will be followed.
2. Periodic student head lice checks are not recommended. Screening recommendations are as follows:
 - a. Criteria for screening an individual for lice are: persistent itching or scratching, known exposure to sibling or other close contact with head lice (e.g., seat mate in classroom, locker partners, overnight sleep activities, scouts, etc.), self (student or parent) referral;
 - b. Three nonrelated cases of head lice in a classroom within 10 consecutive school days requires that all children in the classroom be screened by the following school day;
 - c. If there is infestation among three percent of the entire student population within 10 consecutive school days, there should be a screening of all students in the school within one week. Multiple cases from a single household count as one case for purposes of calculating the percent of students infested.
3. As provided by Oregon Administrative Rule (OAR) 333-019-0010, students found to have contracted head lice will be excluded from school at the end of the school day. Students will be discouraged from having head-to-head contact for the remainder of the day. The presence of nits (lice eggs) only is not considered excludable.
4. Treatment information, district policy requirements and readmittance provisions will be provided to the parent. Parents will be advised to:
 - a. Use a lice-killing agent which their health care provider, school nurse or local health authority recommends on all family members who demonstrate symptoms of infestation;
 - b. Follow the personal and household cleaning instructions provided by the district, health care provider or local health authority, as appropriate;
 - c. Remove all nits after treatment.
5. Following treatment the student may be readmitted to school.
6. Parents must either accompany their student to school for readmittance or provide a signed statement that treatment has been initiated. Parents should provide information about the method used so that adequate follow-up treatments, if required, can be monitored.
7. The student will be subject to screening by designated personnel to determine the treatment’s effectiveness. The student will be readmitted to school or denied admittance, as appropriate. The absence of nits is not required for readmittance. In the event the student is not readmitted to school because of the continued presence of live lice, parents will be notified.

8. Students readmitted will be subject to follow-up screening by designated personnel.
9. In the event additional assistance and/or information is needed regarding the treatment of the student, other family members, close contacts and the home environment (e.g., bedding, linens, grooming equipment, etc.), parents should contact their local health department.
10. Students with chronic head lice may be referred for follow-up to the school's nurse or local health department, as appropriate.
11. Parents who identify head lice on their students at home are to complete treatment prior to the readmission of their student, as required above. Parents are also encouraged to notify the school of their student's condition so that appropriate preventative measures may be implemented at school.

OSBA Model Sample Policy

Code: JHCCF
Adopted:

Pediculosis (Head Lice)

(Version 3)

~~(A student with nits and/or infested with live lice will be allowed to remain in school.)~~
{Optional policy.}

A student with a suspected case of head lice may be referred to designated trained staff for a screening. The screening will be done in a confidential manner by trained personnel.

School personnel will notify the parent or guardian of a student found with head lice and **may** provide information on ~~appropriate~~ treatment. The student will be allowed to remain in school.

~~The suggested school measures for head lice control, as provided in *Head Lice Guidance* published by the Oregon Department of Education and the Oregon Health Authority, Public Health Division,¹ shall be followed.~~

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

¹ ~~<http://www.oregon.gov/ode/students-and-family/healthsafety/Pages/Student-Health-Conditions.aspx>~~

NATIONAL ASSOCIATION OF SCHOOL NURSES, *Pediculosis Management in the School Setting*, (POSITION STATEMENT REVISED 2016).
THE AMERICAN ACADEMY OF PEDIATRICS, (MAY, 2015).
CENTERS FOR DISEASE CONTROL AND PREVENTION, (2015).
OREGON DEPARTMENT OF EDUCATION, *Head Lice Guidance*.



SEASIDE HIGH SCHOOL

GROW, ACHIEVE, SUCCEED

JEFF ROBERTS, PRINCIPAL
JASON BOYD, ASSISTANT PRINCIPAL
CHAD CLOUSE, ATHLETIC DIRECTOR
TRAVIS CAVE, COUNSELOR
RENEE MEIER, COUNSELOR
JANE FORMAN, COUNSELOR

April 14, 2025

Susan Penrod, Superintendent
Seaside School District
2600 Spruce Drive, Suite 100
Seaside, OR 97138

Dear Susan,

Please accept this letter as my official resignation. I will be retiring on July 1, 2025.

Sincerely,

Jason L. Boyd

April 15, 2025

To: Susan Penrod, Superintendent of Seaside School District
Juliann Wozniak, Principal Pacific Ridge Elementary
Brian Taylor, Seaside School District Board Chair

Please accept this letter of resignation as a second grade teacher from the Seaside School District for the 2025-2026 school year. I have thoroughly enjoyed teaching in this school district.

I am grateful for the support from my colleagues and the memories of all the families I have served over the last fifteen years; it has been wonderful. Yet, it is time for me to enjoy my family, friends, and those precious grandchildren on a daily basis. With a bittersweet heart and a big smile I am saying thank you and goodbye.

Sincerely

Elizabeth Moore-Mullen
Elizabeth Mullen



SEASIDE

SCHOOL DISTRICT

April 15, 2025

Seaside School District

Susan Penrod, Superintendent
2600 Spruce Drive, Ste. 100
Seaside, Oregon 97138

Subject: Letter of Intent to Award CMGC Services
2025 Capital Projects

Dear Superintendent Penrod:

The 2025 Capital Projects selection committee has completed the public Request for Proposals process to receive, review and provide a recommendation for the Construction Management / General Contractor (CMGC) for this project.

After public advertisement of RFP 2025-003, the committee received 03 very qualified proposals on the due date. The committee of six members have individually scored the proposals and have concluded that interviews are not warranted with the proposing firms.

This letter is the recommendation of the selection committee that the Seaside School District proceed to issue a Notice of Intent to Award the CMGC Phase 1 services contract to Brockamp & Jaeger General Contractor (CCB #30) in the amount of \$11,848.00.

The committee feels the Brockamp & Jaeger team is well qualified with excellent experience in the CMGC form of project delivery and will work well as a partner to deliver this project to a successful completion.

Sincerely,

A handwritten signature in blue ink that reads "Brian Hardebeck".

Brian Hardebeck – OTAK CPM
503-536-3888 cell

Attachment: Phase 1 Fee Schedule

9. Fee Proposal

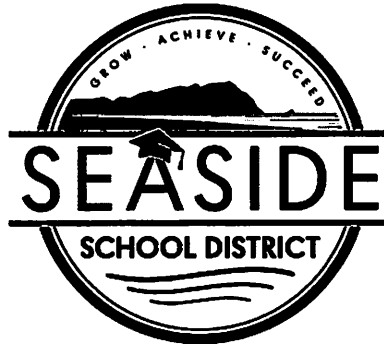
Exhibit C.1 – Preconstruction Services Phase Fee

Preconstruction Period					
Position	Months	Average Hrs/Mo	Total Hours	Average Cost/HR	Total
Project Manager	2	12	24	\$120	\$2,880
Superintendent	2	8	16	\$110	\$1,760
Estimator	2	12	24	\$120	\$2,880
Bid Packaging & Local Sub. Outreach	2	4	8	\$120	\$960
GMP Estimate	2	4	8	\$120	\$960
Bid Advertisement Fee					\$400
Printing / Consumables					\$1,000
				Insurance @ 1.20%	\$130
				Fee @ 8.00 %	\$878
				OR CAT @ 0.40%	\$47
				TOTAL	\$11,848

2600 Spruce Drive, Suite 100
Seaside, OR 97138
P: 503.738.5591
F: 503.738.3471
www.seaside.k12.or.us

ADMINISTRATION

Susan Penrod, Superintendent
Toni Vandershule, Business Manager
Cate Blakesley, Director of Curriculum & Instruction
Jenny Risner, Director of Special Services



Pacific Ridge Elementary
Seaside Middle School
Seaside High School

BOARD OF DIRECTORS
Brian Taylor, Chair
Michelle Hawken, Vice-Chair
Chris Corder
Katherine Davidson
Sondra Gomez
Kevin LaCoste
Shannon Swedenborg

April 8, 2025

RE: Surplus of 7T20 School Bus

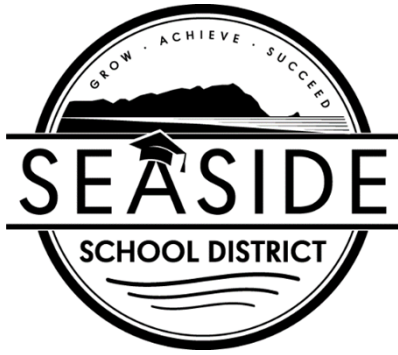
Dear Seaside School District Board of Directors,

I recommend the Seaside School District surplus bus 7T20, VIN# 1GB3G3BG5C1141928, to sell to Warrenton School District for \$3,000. A new Type 20 Home to School bus was delivered to Seaside in 2024 and has been put into service.

Sincerely,

A handwritten signature in black ink that reads "Susan Penrod". The signature is written in a cursive, flowing style.

Susan Penrod
Superintendent



SEASIDE SCHOOL DISTRICT 10
2600 Spruce Drive, Suite 100, Seaside, Oregon 97138

MINUTES

Special Meeting

Virtual Only

Monday, April 21, 2025, 6:30 PM

- Chris Corder: Absent
- Katherine Davidson: Present
- Sondra Gomez: Present
- Michelle Hawken: Absent
- Kevin LaCoste: Present
- Shannon Swedenborg: Present
- Brian Taylor: Present
- Michelle Hawken: Present

1. **CALL TO ORDER**

Speaker(s): Brian Taylor

Discussion: Chair Taylor called the meeting to order at 6:32 pm.

1.1. Acknowledgement of Board Members Present

Discussion: Members Chris Corder and Michelle Hawken were absent.

2. **AGENDA REVIEW**

Speaker(s): Brian Taylor

3. **AUDIT REVIEW**

Speaker(s): Susan Penrod

Discussion: Superintendent Penrod explained that while the Board approved the audit at their last meeting, the documents were not available. She asked if members had any questions. Members had no questions.

Member Hawken arrived at 6:36 pm.

Member Gomez asked what an unqualified audit means. Penrod explained that it means the audit was clean, there were no issues to report.

Attachments:

Seaside School District - Board Letter - 2024

3

Seaside School District - Financial Report - 2024

10

4. **EMPLOYMENT/Derek Stephenson/HS Girls Soccer Head Coach**

Action(s):I move to approve Derek Stephenson as Girls Soccer Head Coach for 2025-2026. This motion, made by Sondra Gomez and seconded by Shannon Swedenborg, Carried.

Voting Detail: Chris Corder: Absent, Katherine Davidson: Yea, Sondra Gomez: Yea, Michelle Hawken: Yea, Kevin LaCoste: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 6, Nay: 0, Absent: 1

Discussion: Superintendent Penrod noted that we wanted to bring this to the Board today, instead of waiting until the next regular meeting, because the coach would like to begin spring activities.

Attachments:

Stephenson, Derek - Girls Soccer Head Coach

101

5. **ADJOURN TO EXECUTIVE SESSION**

Description:

During Executive Session, representatives of the news media are allowed to attend. All other members of the audience will be asked to leave, or moved to the ZOOM waiting room. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive session, except to state the general subject of the session as previously announced. No final decision may be made in executive session. At the end of the executive session, we will return to the open session and any waiting participants will be re-admitted to the meeting.

Discussion: The Board adjourned to Executive Session at 6:39 pm.

6. **EXECUTIVE SESSION**

6.1. Superintendent Evaluation

Description: Per ORS 192.660(2)(i) - To review and evaluate the performance of the Superintendent.

7. **RECONVENE IN OPEN SESSION**

Description: At this time, audience members will be re-admitted to the meeting.

Discussion: The Board reconvened in regular session at 7:41 pm.

8. **ADJOURN**

Discussion: The meeting was adjourned at 7:42 pm.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2024



12700 SW 72nd Ave.
Tigard, OR 97223



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

March 24, 2025

To the Board of Directors
Seaside School District
Clatsop County, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of Seaside School District (the District) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards 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

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. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered the system of internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the system of internal control over financial reporting. We also considered the system of 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 the system of internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter – an unqualified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment except as noted on page 67 of the financial 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 2024. 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 estimate of Accounts Receivable and Capital Asset Depreciation, which is(are) based on estimated collectability of receivables and useful lives of assets. We evaluated the methods, assumptions, and data used to develop these estimates in determining that they were reasonable in relation to the basic financial statements taken as a whole.

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

Pauly, Rogers and Co., P.C.

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 immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Required Supplementary Information (RSI)

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, except for the budgetary statements in RSI.

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

Pauly, Rogers and Co., P.C.

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 101 – COMPENSATED ABSENCES

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

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

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

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

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

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

GASB 102 – CERTAIN RISK DISCLOSURES

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

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

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

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

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

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

Best Practices – Not Significant Deficiencies

1. Fidelity Insurance Coverage

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

2. 403(b) Compliance Requirements

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

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024



12700 SW 72nd Ave.
Tigard, OR 97223

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

2023-2024 FINANCIAL REPORT

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

2023-2024 FINANCIAL REPORT

Board of Directors

Brian Taylor, Chair	June 30, 2025
Chris Corder, Vice-Chair	June 30, 2027
Sondra Gomez	June 30, 2027
Brian Owen	June 30, 2025
Shannon Swedenborg	June 30, 2027
Michelle Hawken	June 30, 2025
Kevin LaCoste	June 30, 2027

Board members receive mail at the District address listed below.

ADMINISTRATION

Susan Penrod
Superintendent

Toni Vandershule (Registered Agent)
Business Manager
2600 Spruce Drive, Suite 100
Seaside, OR 97138

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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March 24, 2025

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Seaside School District
Clatsop County, Oregon

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

Other Information

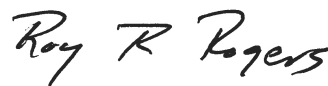
Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include 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 March 24, 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 March 24, 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.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
Year ended June 30, 2024**

As management of Seaside School District (the District), we offer readers of the District’s financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at June 30, 2024 by \$29,976,633. Of this amount, \$34,503,621 represents the District’s net investment in capital assets, \$2,330,580 is restricted for various purposes and the deficit of \$6,857,568 is unrestricted.
- The District’s total net position increased \$3,739,656 for the fiscal year.
- The District’s governmental funds reported a combined ending fund balance of \$12,304,234 at June 30, 2024, a decrease of \$5,186,635.
- At June 30, 2024, unassigned fund balance for the General Fund was \$8,570,004.

MANAGEMENT’S DISCUSSION AND ANALYSIS REPORT

This discussion and analysis is intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business. These statements include:

The Statement of Net Position: The statement of net position presents information on all of the assets and liabilities of the District as of the date on the statement. Net position is what remains after the liabilities have been paid off or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities: The statement of activities presents information showing how the net position of the District changed over the most recent fiscal year by tracking revenues, expenses, and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

In the government-wide financial statements, the District’s activities are shown in one category:

Governmental activities: The District’s basic functions are shown here, such as regular and special education, child nutrition/food services, transportation, administration, and facilities acquisition and construction. These activities are primarily financed through property taxes, timber revenue, and other intergovernmental revenues.

Fund Financial Statements: The fund financial statements provide more detailed information about the District’s funds, focusing on its most significant or “major” funds, not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Seaside School District, like other state and local governments, uses fund accounting to demonstrate

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2024**

compliance with finance-related legal requirements. All of the funds of the District can be classified in one category: *governmental funds*.

Governmental Funds: The governmental funds are used to account for the governmental activities. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as, on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between government funds and government-wide financial statements.

The District maintains four individual governmental funds. Information for the General Fund, Special Revenue Fund, Capital Projects Fund, and Debt Service Fund are presented separately in the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances.

Notes to Basic Financial Statements: The notes provide additional information that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The Management's Discussion and Analysis, is considered required supplementary information.

Other required supplementary information is presented on the basic financial statements. Other additional supplemental information and additional schedules are presented. The independent auditors' report required by Oregon State regulations are presented; as well as grant compliance review.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources by \$29,976,633 as of June 30, 2024, an increase of \$3,739,656 during the year.

Capital assets, which consist of the District's land, buildings, building improvements, and equipment, net of accumulated depreciation, represent about 90.1 percent of total assets. The remaining assets consist mainly of investments, cash, grants and property taxes receivable.

The District's largest liability, which represents 81.7 percent of total liabilities, is for the repayment of long-term obligations. The District's proportionate share of the net pension liability and OPEB liability represents 13.4 percent of total liabilities. Other liabilities consist primarily of payables on accounts, and salaries and benefits payable as of June 30, 2024.

A portion of the District's net position reflects its investment in capital assets (e.g. land, buildings, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
Year ended June 30, 2024**

to provide services to students and other District residents; consequently, these assets are not available for future spending. Although the District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental Activities. During the current fiscal year, the District’s net position increased by \$3,739,656. The key elements of the change in the District’s net position for the year ended June 30, 2024 are as follows:

- Expenses in Instructional and Support Services were down.
- ESSER funds were still available and supplemented some of our programs
- Major projects were completed

FINANCIAL ANALYSIS OF DISTRICT FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds: The focus of the District’s governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District’s financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government’s net resources available for spending at the end of a fiscal year.

At June 30, 2024, the District’s governmental funds reported combined ending fund balances of \$12,304,234, a decrease of \$5,186,635 in comparison with the prior year, the net change in fund balance was \$539,834. Of the fund balance, \$2,053,114 of the ending fund balances constitutes restricted ending fund balance, amounts that are legally restricted by outside parties for a specific purpose (such as grants). \$2,253,658 of fund balance is assigned for capital projects, and \$17,385 is non-spendable. The remaining ending fund balance, \$8.57 million, is unassigned and available for spending at the District’s discretion.

General Fund: The General Fund is the chief operating fund of the District. As of June 30, 2024, the total fund balance was \$8,536,515.

Special Revenue Fund: These funds consist of local, state and federal grants, as well as, the student body, food service, and scholarships. The combined ending fund balance for these accounts was \$2,069,218.

Debt Service Fund: The Debt Service Fund had a total fund balance of -\$555,157.

Capital Projects Fund: These funds consist of general capital projects, a general obligation school construction project, and a capital maintenance reserve fund. The combined ending fund balance for these accounts was \$2,253,658.

Capital Assets. The District's investment in capital assets includes land, buildings and building improvements, vehicles and equipment. As of June 30, 2024 the District had invested \$138,888,656 in capital assets, net of depreciation. The total capital assets net of depreciation increased overall by \$4,968,659, due to construction projects.

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
Year ended June 30, 2024**

Long-term Debt. At the end of the current fiscal year, the District had \$108,854,513 in outstanding debt. This includes issuances of general obligation bonds and full faith and credit obligations offset by regular debt payments and amortization of premiums. Additional information on the District's long-term debt can be found in the notes to basic financial statements of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The most important economic factor affecting the District is the stability of the property tax base. As the district receives little to no support through the State School Fund, the District’s primary source of revenue is restricted by the statutory limits set out by Measures 5 and 50. As market values on real property continue to recover, continued growth of the tax base is anticipated.

The City of Seaside has implemented the Southeast Seaside Urban Renewal Plan. As an impacted taxing educational District, the establishment of Urban Renewal Plan does not directly reduce the District’s current tax revenues; however, it does reduce the growth of revenues. Over time, as the increment between the frozen base and the actual assessed value grows, more revenues are diverted from the taxing districts to the Urban Renewal Agency. These diverted revenues do have an impact on the District’s future years operating budgets because they do equate to increased revenues that are not being collected for the District infused into the District’s revenue stream.

For the year ended June 30, 2024, local property taxes and county timber monies provided 77.5 percent of the District’s program resources (including debt service obligations).

In November 2020, the District received authorization to continue a local option tax for operating purposes for a period of five years commencing fiscal year 2021–2022 and ending fiscal year 2025–2026, at a fixed rate of \$0.52 per \$1,000 of assessed value.

In November 2016, voters gave the District authorization to sell general obligation bonds not to exceed \$99.7 million. On February 14, 2017, the District sold two series of bonds totaling \$97.4 million which also resulted in an additional \$11.6 million in bond premium. A premium bond is when a bond trades at a premium when it offers a coupon rate higher than prevailing interest rates because investors want a higher yield and will pay more for it. Taxpayers are not responsible for paying for the additional funds that bond premiums generate. They are responsible only for the \$97.4 million sold. In fiscal year 2020-21, the District sold the remaining \$2,207,343 in general obligation bonds (with \$957,821 in bond premium) and also issued \$8,180,000 in Full Faith and Credit Obligations, to fund the remaining construction of the K-12 project.

The Elementary and Secondary School Emergency Relief (ESSER) grants have allowed the District to purchase supplies, hire additional staff, and implement the needed technology to deliver instructional support for students.

The priorities of the District for the 2024-2025 fiscal year include:

- Continue intervention programs that focus on unfinished learning from the past years.
- Continuing the District’s commitment to the Strategic Plan
- Expand the Middle School programs to include STEM

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2024**

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District's Business Manager at 2600 Spruce Drive, Suite 100, Seaside, Oregon 97138.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2024

ASSETS:	
Cash and Investments	\$ 6,587,277
Property Taxes Receivable	1,191,948
Accounts Receivable	7,001,454
Prepaid Expense	(33,489)
Inventory	16,104
Net OPEB Asset - RHIA	277,466
Right-to-Use Asset, net of Amortization	24,407
Subscription Right-to-Use Asset, net of Amortization	32,594
Capital Assets:	
Non-depreciable	130,582,059
Depreciable, Net of Depreciation	<u>8,306,597</u>
Total Assets	153,986,417
DEFERRED OUTFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS	5,971,002
OPEB Related Deferrals - RHIA	30,500
OPEB Related Deferrals - Health Insurance	302,298
OPEB Related Deferrals - Stipends	<u>111,892</u>
Total Deferred Outflows:	6,415,692
TOTAL ASSETS AND PENSION RELATED DEFERRALS	<u>160,402,109</u>
LIABILITIES:	
Current:	
Accounts Payable	24,423
Accrued Payroll, Taxes, and Employee Withholdings	1,607,486
Accrued Compensated Absences	315,894
Current Lease Liability	25,627
Current Subscription Liability	15,864
Accrued Interest	134,349
Long-term Liabilities Due within One Year	4,072,642
Noncurrent:	
Long-term Liabilities Due in More Than One Year	94,603,508
Bond Premium	9,728,120
Long Term Subscription Liability	11,838
Net Pension Liability - PERS	15,471,204
OPEB Liability - Health Insurance	1,337,449
OPEB Liability - Stipends	<u>341,438</u>
Total Liabilities	<u>127,689,842</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS	2,374,587
OPEB Related Deferrals - RHIA	9,958
OPEB Related Deferrals - Health Insurance	330,124
OPEB Related Deferrals - Stipends	<u>20,965</u>
Total Deferred Inflows:	2,735,634
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	<u>130,425,476</u>
NET POSITION:	
Net Investment in Capital Assets	34,503,621
Restricted:	
Net OPEB - RHIA	277,466
Special Revenue	2,053,114
Unrestricted	<u>(6,857,568)</u>
Total Net Position	<u>\$ 29,976,633</u>

See accompanying notes to the basic financial statements.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

FUNCTIONS	EXPENDITURES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 17,027,157	\$ 905	\$ 2,730,737	\$ (14,295,515)
Support Services	9,961,004	28,191	1,592,478	(8,340,335)
Community Services	1,132,818	2,681	729,147	(400,990)
Facilities Expense	(294,730)	-	-	294,730
Subscription Financing	42,873	-	-	(42,873)
Interest on Long-Term Debt	2,946,726	-	-	(2,946,726)
Total Governmental Activities	<u>\$ 30,815,848</u>	<u>\$ 31,777</u>	<u>\$ 5,052,362</u>	<u>(25,731,709)</u>
General Revenues:				
Taxes:				
				19,619,875
				5,016,490
				(287,148)
Income Not Restricted to Specific Programs:				
				3,031,678
				1,297,016
				287,148
				591,609
				(85,303)
				<u>29,471,365</u>
				3,739,656
				<u>26,236,977</u>
				<u>\$ 29,976,633</u>

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:					
Cash and Investments	\$ 6,537,602	\$ -	\$ -	\$ 49,675	\$ 6,587,277
Receivables:					
Taxes	949,019	-	242,929	-	1,191,948
Accounts	641,120	6,003,502	110,178	246,654	7,001,454
Due from Other Funds	2,713,879	-	-	1,973,030	4,686,909
Prepaid Expenses	(33,489)	-	-	-	(33,489)
Inventory	-	16,104	-	-	16,104
	<u>-</u>	<u>16,104</u>	<u>-</u>	<u>-</u>	<u>16,104</u>
 Total Assets	 <u>\$ 10,808,131</u>	 <u>\$ 6,019,606</u>	 <u>\$ 353,107</u>	 <u>\$ 2,269,359</u>	 <u>\$ 19,450,203</u>
LIABILITIES:					
Payroll Liabilities	\$ 1,605,712	\$ 1,774	\$ -	\$ -	\$ 1,607,486
Accounts Payable	8,722	-	-	15,701	24,423
Due to Other Funds	-	3,948,614	738,295	-	4,686,909
	<u>-</u>	<u>3,948,614</u>	<u>738,295</u>	<u>-</u>	<u>4,686,909</u>
 Total Liabilities	 <u>1,614,434</u>	 <u>3,950,388</u>	 <u>738,295</u>	 <u>15,701</u>	 <u>6,318,818</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Property Taxes	657,182	-	169,969	-	827,151
	<u>657,182</u>	<u>-</u>	<u>169,969</u>	<u>-</u>	<u>827,151</u>
 Total Deferred Inflows of Resources	 <u>657,182</u>	 <u>-</u>	 <u>169,969</u>	 <u>-</u>	 <u>827,151</u>
FUND BALANCES:					
Nonspendable	(33,489)	16,104	-	-	(17,385)
Restricted:					
Special Revenue	-	2,053,114	-	-	2,053,114
Assigned	-	-	-	2,253,658	2,253,658
Unassigned	8,570,004	-	(555,157)	-	8,014,847
	<u>8,570,004</u>	<u>-</u>	<u>(555,157)</u>	<u>-</u>	<u>8,014,847</u>
 Total Fund Balances	 <u>8,536,515</u>	 <u>2,069,218</u>	 <u>(555,157)</u>	 <u>2,253,658</u>	 <u>12,304,234</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 10,808,131</u>	 <u>\$ 6,019,606</u>	 <u>\$ 353,107</u>	 <u>\$ 2,269,359</u>	 <u>\$ 19,450,203</u>

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2024

Total Fund Balances - Governmental Funds	\$	12,304,234
<p>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.</p>		
Capital Assets, Net of Depreciation		138,888,656
<p>The Net PERS Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>		
OPEB RHIA Asset		277,466
<p>Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.</p>		
Deferred Outflows (PERS)	\$	5,971,002
Deferred Outflows (OPEB-PERS RHIA)		30,500
Deferred Outflows (OPEB-Health Insurance)		302,298
Deferred Outflows (OPEB Stipends)		111,892
Deferred Inflows (PERS)		(2,374,587)
Deferred Inflows (OPEB-PERS RHIA)		(9,958)
Deferred Inflows (OPEB-Health Insurance)		(330,124)
Deferred Inflows (OPEB Stipends)		(20,965)
		3,680,058
<p>The net OPEB obligation is not reported as a liability in the governmental funds. (Stipends)</p>		
		(341,438)
<p>The net OPEB obligation is not reported as a liability in the governmental funds. (Health Insurance)</p>		
		(1,337,449)
<p>Long-term liabilities applicable to the 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.</p>		
Long term Liabilities		
PERS Bonds Payable	(3,540,000)	
Loan Payable	(82,706)	
General Obligation Bonds Payable	(95,053,444)	
Bond Premium	(9,728,120)	
Interest Payable	(134,349)	
Accrued Compensated Absences	(315,894)	
		(108,854,513)
<p>Unavailable revenue related to property taxes</p>		
		827,151
<p>Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.</p>		
Right-to-Use, Net (Subscriptions)		32,594
Right-to-Use, Net (Leases)		24,407
<p>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, both current and long-term, are reported in the statements of Net Position.</p>		
Subscription Payable on Right-to-Use Assets		(27,702)
Lease Payable on Right-to-Use Assets		(25,627)
		(53,329)
Net Position	\$	29,976,633

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
REVENUES:					
Local Sources	\$ 21,375,730	\$ 369,938	\$ 6,171,432	\$ 262,497	\$ 28,179,597
Intermediate Sources	1,253,484	43,532	-	-	1,297,016
State Sources	419,724	2,235,855	-	-	2,655,579
Federal Sources	14,901	2,381,882	-	-	2,396,783
Total Revenues	23,063,839	5,031,207	6,171,432	262,497	34,528,975
EXPENDITURES:					
Current:					
Instruction	13,694,759	2,706,087	-	-	16,400,846
Support Services	8,120,039	1,515,012	-	-	9,635,051
Community Services	-	1,091,149	-	-	1,091,149
Facilities Acquisition	-	-	-	5,396,508	5,396,508
Capital Outlay	91,702	18,500	-	-	110,202
Debt Service	-	27,540	7,064,314	-	7,091,854
Total Expenditures	21,906,500	5,358,288	7,064,314	5,396,508	39,725,610
Excess of Revenues Over, (Under) Expenditures	1,157,339	(327,081)	(892,882)	(5,134,011)	(5,196,635)
Other Financing Sources, (Uses):					
Transfers In	-	66,640	568,200	75,000	709,840
Transfers Out	(709,840)	-	-	-	(709,840)
Proceeds from Sale of Fixed Assets	10,000	-	-	-	10,000
Total Other Financing Sources, (Uses)	(699,840)	66,640	568,200	75,000	10,000
Net Change in Fund Balance	457,499	(260,441)	(324,682)	(5,059,011)	(5,186,635)
Beginning Fund Balance	8,079,016	2,329,659	(230,475)	7,312,669	17,490,869
Ending Fund Balance	\$ 8,536,515	\$ 2,069,218	\$ (555,157)	\$ 2,253,658	\$ 12,304,234

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP 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, 2024

Total Net Changes in Fund Balances - Governmental Funds	\$	(5,186,635)
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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 assets additions exceeds depreciation.

Capital Asset Additions	\$	5,758,567	
Proceeds on Sale of Capital Assets		(10,000)	
Gain (Loss) on Sale of Capital Assets		(85,303)	
Depreciation Expense		(684,905)	
		(684,905)	4,978,359

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

(199,138)

Repayment of bond principal, capital leases, compensated absences and post retirement obligations are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to these liabilities are an expense for the Statement of Activities but not the governmental funds. This is the amount by which proceeds exceeded repayments:

PERS Bond Repaid		820,000	
Loan Repaid		24,419	
Bond Premium (Amortized)		437,537	
GO and FFCO Bonds Repaid		2,858,389	
Accrued Interest		6,170	
Accrued Compensated Absences		(130,788)	
		(130,788)	4,015,727

Change in net OPEB asset and deferrals - RHIA		(24,121)
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Change in net OPEB liability and deferrals - Stipends		42,250
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Change in net OPEB liability and deferrals - Health Insurance		(3,847)
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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 unavailable revenue for all property taxes levied but not received; however, in the Statement of Activities, there is no unavailable revenue and the full property tax receivable is accrued.

Change in Unearned Revenue, General Fund	92,423	
Change in Unearned Revenue, Debt Service Fund	19,409	111,832

In the Statement of Activities, there is no unavailable revenue related to commodities and inventory that were received during the year. These amounts are recognized as revenue in the Statement of Net Position.

Payment on Lease Liability on Right-to-Use Assets		24,740
Payment on Subscription Liability on Right-to-Use Assets		15,171

Amortization Expense increases the expenses on the Statement of Activities.

Amortization Expense on Right-to-Use Assets		(24,403)
Amortization Expense on Subscription Right-to-Use Assets		(10,279)

Change in Net Position of Governmental Activities	\$	3,739,656
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See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Administrative School District No. 10 (Seaside) (the District) is a municipal corporation organized under provisions of Oregon Revised Statutes Chapter 332 for the purpose of operating elementary and secondary public schools. Control is vested in its elected Board of Directors. Administrative functions are delegated to individuals who report to and are responsible to the Board. The chief administrative officer is the Superintendent. As required by accounting principles generally accepted in the United States of America, all activities have been included in these basic financial statements.

The major sources of revenue are property taxes, timber sales, and grants from the federal and state governments. Monies are expended to provide elementary and secondary education to school-age children residing within the school district boundaries.

The District has authority to levy taxes on property within the district for elementary and secondary education and for payment of general obligation bonds. It has exercised that authority for several years.

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

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from 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 general revenues. Program revenues include (1) charges for fees, rentals, material, supplies or services provided, (2) operating grants and contributions and (3) capital grants and contributions. Revenues that are not classified as program revenues, including property taxes and state support, are presented as general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS

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.

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

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is 60 days. 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, pension and OPEB costs which are not recognized as expenditures because they will be liquidated with future expendable financial resources.

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

There are the following major governmental funds:

GENERAL FUND

This fund accounts for all financial operations that are not accounted for in any other fund. Principal sources of revenue are property taxes and distributions from the State of Oregon. Expenditures in the fund are made for instructional purposes and related support services.

SPECIAL REVENUE FUND

This fund accounts for revenues and expenditures of grants and scholarships. Principal revenue sources are federal and state grants.

DEBT SERVICE FUND

Bond principal and interest payments are accounted for in the Debt Service Fund. The main source of revenue is local property taxes.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES (CONTINUED)

CAPITAL PROJECTS FUND

This fund accounts for activities related to acquisition, construction, and furnishing of facilities.

USE OF ESTIMATES

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

CASH AND CASH EQUIVALENTS

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

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY (CONTINUED)

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.

PROPERTY TAXES

Uncollected real and personal property taxes are reflected on the statement of net position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. 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 is recorded as a liability in the balance sheet and statement of net position.

SUPPLIES INVENTORIES

District operating supplies, maintenance supplies, and food and other cafeteria supplies are stated at average invoice cost. Commodities purchased from the United States Department of Agriculture in the Food Service Fund are included in inventories at USDA wholesale value. Inventory is accounted for based on the consumption method in the government-wide statements and on the purchase method in the governmental statements. Under the consumption method inventory is recorded when purchased and expenditures/expenses are recorded when inventory items are used. Donated commodities consumed during the year are reported as revenues and expenditures. The amount of unused donated commodities at the balance sheet date is considered immaterial by management for reporting purposes.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS

Capital assets, which include land, buildings, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

Land	Not depreciated
Land Improvement	20 years
Buildings	45 years
Equipment	5 to 10 years
Vehicles	5 to 10 years

COMPENSATED ABSENCES

It is policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service with the District. All vacation pay is accrued in the government-wide statements.

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 straight line method, which is substantially the same as 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 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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET POSITION

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

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

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

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

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.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE

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

- 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. Authority to assign ending fund balances has been granted to the Superintendent and Business Manager.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no committed fund balance amounts at year end.

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

LEASE ASSETS

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

A budget is prepared and legally adopted for each fund in accordance with Oregon Local Budget Law. The budget is prepared using the modified accrual basis of accounting.

The budgeting process begins by appointing Budget Committee members in late fall. Budget recommendations are developed by management through spring, with the Budget Committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June, and the hearing is held in June. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30. Expenditure budgets are appropriated at the major function level (instruction, support services, community services, debt service, contingency, and transfers) for each fund.

Expenditure appropriations may not legally be over expended, except in the case of grant receipts which could not be reasonably estimated at the time the budget was adopted.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of the fund's original budget may be adopted by the Board of Directors at a regular meeting. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, publication in newspapers and approval by the Board.

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

Budget amounts shown in the basic financial statements include the original budget amounts. Appropriations lapse at the end of each fiscal year. Expenditures are appropriated at any or all of the following levels of control for each fund:

Instruction	Debt Service
Support Services	Interfund Transfers
Community Services	Operating Contingency
Facilities Acquisition/Construction	

Expenditures of the various funds were within authorized appropriations.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. BUDGET/GAAP REPORTING DIFFERENCES

The budgetary statements provided as part of supplementary information in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The budgetary basis of accounting is substantially the same as generally accepted accounting principles in the United States of America with the exceptions that capital outlay expenditures are expensed when purchased and depreciation and amortization are not recorded, property taxes are recorded as revenue when received, inventories of supplies are budgeted as expenditures when purchased, debt, OPEB liabilities, and compensated absences are expensed as paid instead of when incurred, pension costs are not recorded until paid, and debt is recorded as a revenue when borrowed.

4. CASH AND INVESTMENTS

Cash and Investments (recorded at FMV) consisted of the following at June 30, 2024:

Deposits with Financial Institutions:	
Demand Deposits	\$ 1,657,655
Certificates of Deposit	80,072
Savings Bonds	15,000
Investments - LGIP	<u>4,834,550</u>
 Total Cash and Investments	 <u>\$ 6,587,277</u>

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2024 was \$3,745,341, of which \$393,034 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Deposits

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

Statutes authorize investing in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Fitch Ratings and Standard & Poor's Corporation or P1 by Moody's Commercial Paper Record (A-2/P-2 if Oregon commercial paper) and the State Treasurer's Investment Pool. The investments during the year were invested in the State Treasurer's Investment Pool.

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's compliance with all portfolio guidelines can be found in their annual report when issued. 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. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2024, the fair value of the position in the LGIP is 99.96% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

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

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

At year-end, the investment balances were as follows:

Investment Type	Cost	Investment Maturities (in Months)		
		Less than 3	3-18	18-59
State Treasurer's Investment Pool	\$ 4,834,550	\$ 4,834,550	\$ -	\$ -
Savings Bonds	15,000	15,000	-	-
Total Investments	<u>\$ 4,849,550</u>	<u>\$ 4,849,550</u>	<u>\$ -</u>	<u>\$ -</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Interest Rate Risk – Investments

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. Cash not expected or used within thirty days is invested in the Local Government Investment Pool which manages investment rate risk. Other funds are invested in certificates of deposit, savings bonds, treasury obligations and US Government agency securities, with maturities ranging from less than three months to between three and eighteen months.

Credit Risk – Investments

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

Concentration of Risk

At June 30, 2024, 99.69% of total investments were in the State Treasurer's Investment Pool and 0.31% were in U.S. Savings Bonds. State statutes do not limit the percentage of investments in these instruments.

5. ACCOUNTS / GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. Accounts receivable is mostly comprised of grant money. No allowance for uncollectible accounts has been recorded because all receivables are considered by management to be collectible.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. CAPITAL ASSETS

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

	<u>July 1, 2023</u>	<u>Additions</u>	<u>(Deletions)</u>	<u>June 30, 2024</u>
Non-Depreciable:				
Construction in Progress	\$ 130,404,202	\$ 9,226	\$ -	\$ 130,413,428
Land	168,631	-	-	168,631
Total Non-Depreciable	<u>130,572,833</u>	<u>9,226</u>	<u>-</u>	<u>130,582,059</u>
Depreciable:				
Land Improvements	1,739,013	5,309,849	-	7,048,862
Buildings & Improvements	2,434,794	71,041	-	2,505,835
Equipment	514,073	181,647	-	695,720
Licensed Vehicles	2,353,343	186,804	(95,303)	2,444,844
Total Depreciable	<u>7,041,223</u>	<u>5,749,341</u>	<u>(95,303)</u>	<u>12,695,261</u>
Accumulated Depreciation:				
Land Improvements	308,581	344,734	-	653,315
Buildings & Improvements	1,866,963	18,043	-	1,885,006
Equipment	206,439	82,201	-	288,640
Licensed Vehicles	1,321,776	239,927	-	1,561,703
Total	<u>3,703,759</u>	<u>\$ 684,905</u>	<u>\$ -</u>	<u>4,388,664</u>
Total Net Capital Assets	<u>\$ 133,910,297</u>			<u>\$ 138,888,656</u>

Depreciation expense for the year was charged to the following functions:

Instruction	\$ 414,090
Support Services	243,266
Community Services	<u>27,549</u>
Total Depreciation Expense	<u>\$ 684,905</u>

During the year ending June 30, 2024, the District disposed of capital assets and the difference between disposal proceeds and book value resulted in a loss of \$85,303, reported in the Statement of Activities. Total capital assets were increased, as well as total accumulated depreciation, resulting in an increase in net capital assets.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN

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

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

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

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

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

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2024 were \$2,983,514, excluding amounts to fund employer specific liabilities. At June 30, 2024, the District reported a net pension liability of \$15,471,204 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2023 and 2022, the District's proportion was .083 percent and .086 percent, respectively. Pension expense for the year ended June 30, 2024 was \$199,138.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

- (1) Tier 1/Tier 2 – 16.97%
- (2) OPSRP general services – 14.13%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 756,589	\$ 61,345
Changes in assumptions	1,374,370	10,247
Net difference between projected and actual earnings on pension plan investments	278,081	-
Net changes in proportionate share	535,443	998,576
Differences between employer contributions and proportionate share of contributions	43,005	1,304,419
Subtotal - Amortized Deferrals (below)	2,987,488	2,374,587
District contributions subsequent to measuring date	2,983,514	-
Deferred outflow (inflow) of resources	\$ 5,971,002	\$ 2,374,587

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

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

Year ending June 30,	Amount
2025	\$ (189,559)
2026	(848,721)
2027	1,302,679
2028	373,404
2029	(24,902)
Thereafter	-
Total	\$ 612,901

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

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

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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions:

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

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

Assumed Asset Allocation:

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

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

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

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

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

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 25,555,516	\$ 15,471,204	\$ 7,031,704

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes Subsequent to the Measurement Date

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

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

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.

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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Death Benefits:

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

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2024.

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Plan Description:

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

Funding Policy:

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

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2024. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the years ended June 30, 2022, 2023 and 2024 were \$1.7, \$0.9 and \$1.6, respectively, which equaled the required contributions each year.

At June 30, 2024, the District reported a net OPEB liability/(asset) of \$277,466 for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2023, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2021. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB 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, 2023 and 2022, the District's proportion was .076 percent and .091 percent, respectively. OPEB expense for the year ended June 30, 2024 was \$24,121.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Components of OPEB Expense/ (Income):

Employer's Proportionate share of collective system OPEB Expense/(Income)	\$ (32,114)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	57,854
Employer's Total OPEB Expense/(Income)	\$ 25,740

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 6,966
Changes of assumptions	-	2,992
Net Difference between projected and actual earnings on investment	787	-
Changes in proportionate share	29,713	-
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Subtotal - Amortized Deferrals (below)	30,500	9,958
Contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	\$ 30,500	\$ 9,958

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

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
2025	\$ 10,814
2026	(4,203)
2027	10,254
2028	3,677
2029	-
Thereafter	-
Total	\$ 20,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2023. That independently audited report was dated February 1, 2024 and can be found at:

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Actuarial Methods and Assumptions:

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

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

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2023 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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Long-Term Expected Rate of Return:

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

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

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

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB liability (asset)	\$ (252,217)	\$ (277,466)	\$ (299,129)

Changes Subsequent to the Measurement Date

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

EARLY RETIREMENT PROGRAM

A single-employer early retirement program is in effect for regular full-time teachers. To qualify for the plan, a teacher must have 15 years of experience in education, have been employed by the district for a minimum of ten years and be at least 58 years of age at retirement. Teachers receive a monthly payment of \$452 until age 65. This program is not available to any employee hired after July 1, 2004.

Teachers who have 30 years of participation with the Oregon Public Employees Retirement System and 20 years of service with the District are eligible for early retirement prior to age 58. They receive the dollar amount they would have received from age 58 to age 65 prorated monthly from age of retirement until age 65. Ten years of service prior to July 1, 2004 is required for full benefits. Benefits are prorated for individuals with less than ten years of service prior to July 1, 2004. Administrators have an early retirement program available at age 58 after ten years of service. They receive 1% per month of their final year's salary to age 62 and \$200 per month from age 62 to age 65 and paid medical insurance coverage based on the amount at retirement date.

POST-EMPLOYMENT STIPENDS

Total OPEB Stipend Liability – The District's total pension liability of \$341,438 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2023. Amount was actuarially determined in accordance with the parameters of GASB Statement 73. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 44.

OPEB Expense	2023-2024
Service Cost	\$ 7,227
Interest in total OPEB liability	10,211
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	4,778
Recognition of assumption changes	(737)
OPEB Expense	\$ 21,479

The following table shows the sensitivity of the Total OPEB Liability for Stipends to changes in discount rates on June 30, 2024:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Stipend Liability	\$ 352,175	\$ 341,438	\$ 330,806

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

POST-EMPLOYMENT STIPENDS (CONTINUED)

For the year ended June 30, 2024, the District recognized OPEB Stipend income of \$42,250. At June 30, 2024, the District reported deferred outflows and deferred inflows of resources related to pension from the following sources:

	Deferred Inflows	Deferred Outflows
Differences between expected and actual experience	\$ (10,950)	\$ 46,090
Changes of assumptions	(10,015)	2,073
<i>Subtotal- Amortized Deferrals (Below)</i>	(20,965)	48,163
Benefit Payments after measurement date	-	63,729
Total as of June 30, 2024	\$ (20,965)	\$ 111,892

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2024.

Subtotal amounts related to OPEB as deferred outflows of resources, \$48,163, and deferred inflows of resources, (\$20,965), net to \$27,198 and will be recognized in OPEB expense as follows:

Year ended June 30,	Annual Recognition
2025	\$ 5,987
2026	15,619
2027	5,592
2028	-
2029	-
Thereafter	-
Total	\$ 27,198

Actuarial Methods and Assumptions - The Total OPEB Liability for stipends for the current year was determined as part of the July 1, 2021 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included; (a) an interest discount rate of 3.54% per year; (b) an inflation rate of 2.4% per year; (c) a payroll increase of 3.4% per year; (d) demographic assumptions based on Oregon PERS valuation assumptions as of December 31, 2020.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

POST-EMPLOYMENT STIPENDS (CONTINUED)

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

Number of members	All Members
Active	22
Retired Members	10
Total	32

OTHER POST-EMPLOYMENT BENEFITS (HEALTH INSURANCE)

Total OPEB Liability – The District’s total OPEB liability of \$1,337,449 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2023. Amount was actuarially determined in accordance with the parameters of GASB Statement 75. For detailed information and a table showing the components of the District’s annual OPEB costs and liabilities, see page 45.

OPEB Expense	2023-2024
Service Cost	\$ 123,547
Interest in total OPEB liability	46,234
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(51,835)
Recognition of assumption changes	14,779
OPEB Expense	\$ 132,725

The following tables shows the sensitivity of Total OPEB Liability for Health Insurance to changes in discount and trend rates on June 30, 2024:

Discount Rate Sensitivity:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 1,448,905	\$ 1,337,449	\$ 1,238,462

Health Care Trend Sensitivity:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 1,197,213	\$ 1,337,449	\$ 1,504,967

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

OTHER POST-EMPLOYMENT BENEFITS (HEALTH INSURANCE) (CONTINUED)

For the year ended June 30, 2024, the District recognized OPEB income (expense) for Health Insurance of (\$3,847). At June 30, 2024, the District reported deferred outflows and deferred inflows of resources related to OPEB for Health Insurance from the following sources:

	Deferred Inflows	Deferred Outflows
Differences between expected and actual experience	\$ (251,053)	\$ -
Changes of assumptions	(79,071)	173,420
<i>Subtotal - Amortized Deferrals (Below)</i>	(330,124)	173,420
Benefit Payments after measurement date	-	128,878
Total as of June 30, 2024	\$ (330,124)	\$ 302,298

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2024.

Subtotal amounts related to OPEB as deferred outflows of resources, \$173,420, and deferred inflows of resources, (\$330,124), net to (\$156,704) and will be recognized in OPEB expense as follows:

Year ended June 30,	Annual Recognition
2025	\$ (30,062)
2026	(28,112)
2027	(29,384)
2028	(39,217)
2029	(28,398)
Thereafter	(1,531)
Total	\$ (156,704)

Actuarial Methods and Assumptions - The Total OPEB Liability for the current year was determined as part of the July 1, 2021 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included; (a) an interest discount rate of 3.54% per year; (b) an inflation rate of 2.4% per year; (c) a payroll increase of 3.4% per year; (d) demographic assumptions based on Oregon PERS valuation assumptions as of December 31, 2020.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

OTHER POST-EMPLOYMENT BENEFITS (HEALTH INSURANCE) (CONTINUED)

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

<u>Number of members</u>	<u>All Members</u>
Active	217
Retired Members	25
Total	<u>242</u>

10. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon approved ballot Measure 5, a constitutional limit on property taxes for schools and non-school government operations, in November, 1990. School operations include community colleges, local school districts and education service districts.

The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this initiative has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The 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. The District's permanent operating property tax rate was fixed at \$4.7448 per thousand of assessed value.

Measure 50 reduced the amount of operating property tax revenues available to the District for its 1998-1999 fiscal year, and thereafter. This reduction was 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. The ultimate impact to the Districts as a result of this measure has been greater reliance on state funding and less reliance on local funding. However, Seaside relies more heavily on Timber Revenue and local funding.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

11. LONG-TERM OBLIGATIONS

The following changes occurred in the liabilities during the year ended June 30, 2024:

	Interest Rates	Original Issue	Outstanding 7/1/2023	Matured and Redeemed	Outstanding 6/30/2024	Due Within One Year
Bonds Payable:						
PERS 2005 Series Bond	4.849%~5.011%	\$ 10,080,000	\$ 4,360,000	\$ 820,000	\$ 3,540,000	\$ 900,000
2017 GO Bond	4.58%	97,492,656	88,692,656	2,405,000	86,287,656	2,670,000
2020 GO Bond	2.04%	2,207,343	1,834,177	133,389	1,700,788	142,416
2020 FFCO	2.375%~4.000%	8,180,000	7,385,000	320,000	7,065,000	335,000
Direct Borrowings:						
SELP Loan	3.25%	326,570	107,125	24,419	82,706	25,226
Total Long Term Debt			102,378,958	3,702,808	98,676,150	4,072,642
			Premium	10,165,657	437,537	9,728,120
			Total	<u>\$ 112,544,615</u>	<u>\$ 4,140,345</u>	<u>\$ 108,404,270</u>
						<u>\$ 4,072,642</u>

Future maturities of Long-Term liabilities are as follows:

Year Ending	PERS 2005 Series		SELP Loan		2017 GO Bond	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 900,000	\$ 177,390	\$ 25,226	\$ 2,314	\$ 2,670,000	\$ 2,764,000
2026	990,000	132,290	26,057	1,483	2,955,000	2,630,500
2027	1,080,000	82,682	26,916	624	3,255,000	2,482,750
2028	570,000	28,562	4,507	-	3,575,000	2,320,000
2029	-	-	-	-	3,915,000	2,141,250
2030-2033	-	-	-	-	19,515,000	6,420,500
2034-2038	-	-	-	-	25,615,156	11,024,844
2039-2043	-	-	-	-	14,387,785	27,572,215
2044-2048	-	-	-	-	10,399,715	27,525,285
Total	<u>\$ 3,540,000</u>	<u>\$ 420,924</u>	<u>\$ 82,706</u>	<u>\$ 4,421</u>	<u>\$ 86,287,656</u>	<u>\$ 84,881,344</u>

Year Ending	2020 GO Bond		2020 FFCO Bond		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 142,416	\$ 34,696	\$ 335,000	\$ 233,000	\$ 4,072,642	\$ 3,211,400
2026	148,127	31,791	340,000	226,300	4,459,184	3,022,364
2027	157,448	28,769	355,000	212,700	4,874,364	2,807,525
2028	166,319	25,557	370,000	198,500	4,685,826	2,572,619
2029	175,851	22,164	380,000	183,700	4,470,851	2,347,114
2030-2033	798,485	50,949	1,695,000	575,600	22,008,485	7,047,049
2034-2038	112,142	2,288	2,500,000	334,681	28,227,298	11,361,813
2039-2043	-	-	1,090,000	38,951	15,477,785	27,611,166
2044-2048	-	-	-	-	10,399,715	27,525,285
Total	<u>\$ 1,700,788</u>	<u>\$ 196,214</u>	<u>\$ 7,065,000</u>	<u>\$ 2,003,432</u>	<u>\$ 98,676,150</u>	<u>\$ 87,506,335</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

11. LONG-TERM OBLIGATIONS (CONTINUED)

On July 15, 2020 the District issued an additional \$2,207,343 in General Obligations Bonds to finance the relocation, building, and expansion of three schools for increased safety. On October 7, 2020 the District issued an additional \$8,180,000 in Full Faith and Credit Obligations to finance real and personal property.

The SELP loan agreement has a default clause stating that should the District default on the loan, the remaining amount of principal and interest can be accelerated to be due immediately. No other significant clauses are contained in the loan agreement for the SELP loan or for any of the above mentioned bonds.

The District received a Premium for the issuance of its General Obligation Bond in fiscal year 2016-17. The total premium was \$11,689,385 and will be amortized over 30 years on a straight-line basis, so that \$389,646 was recognized starting in fiscal year 2017-18 and for each year following.

The District received a Premium for the issuance of its Full Faith and Credit Obligations (FFCO) in fiscal year 2020-21. The total premium was \$957,821 and will be amortized over 20 years on a straight-line basis, so that \$47,891 was recognized starting in fiscal year 2020-21 and for each year following.

12. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

13. COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by these agencies, principally the federal government. The amount, if any, of costs that may be disallowed by the grantor cannot be determined at this time, although management expects such amounts, if any, to be immaterial.

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

14. INTERFUND TRANSFERS

The composition of interfund transfers is as follows:

	Transfers Out	Transfers In
General Fund	\$ 709,840	\$ -
Special Revenue Fund	-	66,640
Debt Service Fund	-	568,200
Capital Projects Fund	-	75,000
Total Transfers	\$ 709,840	\$ 709,840

The internal transfers are budgeted and recorded to show legal and operational commitments between funds such as cost sharing.

15. INTERFUND RECEIVABLES/PAYABLES

The composition of interfund balances is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 2,713,879	\$ -
Special Revenue Fund	-	3,948,614
Debt Service Fund	-	738,295
Capital Projects Fund	1,973,030	-
Total Transfers	\$ 4,686,909	\$ 4,686,909

The internal balances are recorded to show legal and operational commitments between funds.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

16. PROPERTY TAX ABATEMENT

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

17. LEASE LIABILITY

For the year ended 6/30/2024, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Flex Ricoh MP305SPF. An initial lease liability was recorded in the amount of \$2,333. As of 06/30/2024, the value of the lease liability is \$613. The District is required to make monthly fixed payments of \$52. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2024 of \$2,333 with accumulated amortization of \$1,749 is included with Equipment on the Lease Class Activities table found below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of HS Flex Ricoh MP305SPF. An initial lease liability was recorded in the amount of \$2,333. As of 06/30/2024, the value of the lease liability is \$613. The District is required to make monthly fixed payments of \$52. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2024 of \$2,333 with accumulated amortization of \$1,749 is included with Equipment on the Lease Class Activities table found below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Staff Ricoh 6503. An initial lease liability was recorded in the amount of \$15,088. As of 06/30/2024, the value of the lease liability is \$3,961. The District is required to make monthly fixed payments of \$337. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 months as of the contract commencement. The value of the right to use asset as of 06/30/2024 of \$15,088 with accumulated amortization of \$11,316 is included with Equipment on the Lease Class Activities table found below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Office Ricoh MP6503. An initial lease liability was recorded in the amount of \$12,228. As of 06/30/2024, the value of the lease liability is \$3,210. The District is required to make monthly fixed payments of \$273. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2024 of \$12,228 with accumulated amortization of \$9,171 is included with Equipment on the Lease Class Activities table found below.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

17. LEASE LIABILITY (CONTINUED)

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Library Ricoh MP5055. An initial lease liability was recorded in the amount of \$15,088. As of 06/30/2024, the value of the lease liability is \$3,961. The District is required to make monthly fixed payments of \$336. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2024 of \$15,088 with accumulated amortization of \$11,316 is included with Equipment on the Lease Class Activities table found below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Broadway MS Ricoh MP6503. An initial lease liability was recorded in the amount of \$12,228. As of 06/30/2024, the value of the lease liability is \$3,210. The District is required to make monthly fixed payments of \$273. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$12,228 with accumulated amortization of \$9,171 is included with Equipment on the Lease Class Activities table found below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of HS Office Ricoh M5055. An initial lease liability was recorded in the amount of \$12,228. As of 06/30/2024, the value of the lease liability is \$3,210. The District is required to make monthly fixed payments of \$273. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$12,228 with accumulated amortization of \$9,171 is included with Equipment on the Lease Class Activities table found below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of HS Staff Ricoh M6503. An initial lease liability was recorded in the amount of \$15,088. As of 06/30/2024, the value of the lease liability is \$3,961. The District is required to make monthly fixed payments of \$336. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2024 of \$15,088 with accumulated amortization of \$11,316 is included with Equipment on the Lease Class Activities table found below.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of DO Ricoh M6503. An initial lease liability was recorded in the amount of \$11,002. As of 06/30/2024, the value of the lease liability is \$2,888. The District is required to make monthly fixed payments of \$245. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2024 of \$11,002 with accumulated amortization of \$8,250 is included with Equipment on the Lease Class Activities table found below.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

17. LEASE LIABILITY (CONTINUED)

	Lease Class Activity				
	Outstanding 7/1/2023	Issued	Matured and Redeemed	Outstanding 6/30/2024	Due Within One Year
Equipment					
Elem Flex Ricoh MP305SPF	\$ 1,204	\$ -	\$ 591	\$ 613	\$ 613
HS Flex Ricoh MP305SPF	1,204	-	591	613	613
Elem Staff Ricoh 6503	7,785	-	3,824	3,961	3,961
Elem Office Ricoh MP6503	6,309	-	3,099	3,210	3,210
Elem Lib Ricoh MP5055	7,785	-	3,824	3,961	3,961
Broadway MS Ricoh MP6503	6,309	-	3,099	3,210	3,210
HS Office Ricoh M5055	6,309	-	3,099	3,210	3,210
HS Staff Ricoh M6503	7,785	-	3,824	3,961	3,961
DO Ricoh MPC6503	5,677	-	2,789	2,888	2,888
Total Lease Liability	<u>\$ 50,367</u>	<u>\$ -</u>	<u>\$ 24,740</u>	<u>\$ 25,627</u>	<u>\$ 25,627</u>

Principal Interest Requirements to Maturity

Fiscal Year Ending June 30,	Governmental Activity Equipment	
	Principal Payments	Interest Payments
2025	25,627	487
2026	-	-
2027	-	-
2028	-	-
2029	-	-
Thereafter	-	-
	<u>\$ 25,627</u>	<u>\$ 487</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

17. LEASE LIABILITY (CONTINUED)

	Lease Class Activity				
	Outstanding 7/1/2023	Issued	Matured and Redeemed	Outstanding 6/30/2024	Due Within One Year
Equipment					
Elem Flex Ricoh MP305SPF	\$ 1,204	\$ -	\$ 591	\$ 613	\$ 613
HS Flex Ricoh MP305SPF	1,204	-	591	613	613
Elem Staff Ricoh 6503	7,785	-	3,824	3,961	3,961
Elem Office Ricoh MP6503	6,309	-	3,099	3,210	3,210
Elem Lib Ricoh MP5055	7,785	-	3,824	3,961	3,961
Broadway MS Ricoh MP6503	6,309	-	3,099	3,210	3,210
HS Office Ricoh M5055	6,309	-	3,099	3,210	3,210
HS Staff Ricoh M6503	7,785	-	3,824	3,961	3,961
DO Ricoh MPC6503	5,677	-	2,789	2,888	2,888
Total Lease Liability	<u>\$ 50,367</u>	<u>\$ -</u>	<u>\$ 24,740</u>	<u>\$ 25,627</u>	<u>\$ 25,627</u>

Principal Interest Requirements to Maturity

Fiscal Year Ending June 30,	Governmental Activity Equipment	
	Principal Payments	Interest Payments
2025	25,627	487
2026	-	-
2027	-	-
2028	-	-
2029	-	-
Thereafter	-	-
	<u>\$ 25,627</u>	<u>\$ 487</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

18. RIGHT TO USE ASSET

The right-to-use assets apply to the lease disclosures in Note 17.

Amount of Lease Assets by Major Classes of Underlying Asset (Right to Use)

	Balance Beginning of Year	Additions	(Deletions)	Balance End Of Year
Right-to-Use Asset				
Equipment				
Elem Flex Ricoh MP305SPF	\$ 2,333	\$ -	\$ -	\$ 2,333
HS Flex Ricoh MP305SPF	2,333	-	-	2,333
Elem Staff Ricoh 6503	15,088	-	-	15,088
Elem Office Ricoh MP6503	12,228	-	-	12,228
Elem Lib Ricoh MP5055	15,088	-	-	15,088
Broadway MS Ricoh MP6503	12,228	-	-	12,228
HS Office Ricoh M5055	12,228	-	-	12,228
HS Staff Ricoh M6503	15,088	-	-	15,088
DO Ricoh MPC6503	11,002	-	-	11,002
Total	\$ 97,616	\$ -	\$ -	\$ 97,616
Accumulated Amortization				
Equipment				
Elem Flex Ricoh MP305SPF	\$ 1,166	\$ 583	\$ -	\$ 1,749
HS Flex Ricoh MP305SPF	1,166	583	-	1,749
Elem Staff Ricoh 6503	7,544	3,772	-	11,316
Elem Office Ricoh MP6503	6,114	3,057	-	9,171
Elem Lib Ricoh MP5055	7,544	3,772	-	11,316
Broadway MS Ricoh MP6503	6,114	3,057	-	9,171
HS Office Ricoh M5055	6,114	3,057	-	9,171
HS Staff Ricoh M6503	7,544	3,772	-	11,316
DO Ricoh MPC6503	5,500	2,750	-	8,250
Total	\$ 48,806	\$ 24,403	\$ -	\$ 73,209
Right-to-Use Asset, net	\$ 48,810			\$ 24,407

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

19. SUBSCRIPTION LIABILITY

For the year ended 6/30/2024, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). 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.

On 09/22/2023, the District entered into a 48 month subscription for the use of JAMF Software License 1. An initial subscription liability was recorded in the amount of \$567. As of 06/30/2024, the value of the subscription liability is \$0. The District is required to make one-time fixed payments of \$567. The subscription has an interest rate of 2.9257%. The value of the right to use asset as of 06/30/2024 of \$567 with accumulated amortization of \$110 is included with Software on the Subscription Class activities table found below.

On 12/14/2023, the District entered into a 48 month subscription for the use of JAMF Software License 2. An initial subscription liability was recorded in the amount of \$168. As of 06/30/2024, the value of the subscription liability is \$0. The District is required to make one-time fixed payments of \$168. The subscription has an interest rate of 3.6657%. The value of the right to use asset as of 06/30/2024 of \$168 with accumulated amortization of \$23 is included with Software on the Subscription Class activities table found below.

On 10/11/2023, the District entered into a 36 month subscription for the use of PowerSchool Suite. An initial subscription liability was recorded in the amount of \$26,457. As of 06/30/2024, the value of the subscription liability is \$17,310. The District is required to make annual fixed payments of \$9,147. The subscription has an interest rate of 3.7643%. The value of the right to use asset as of 06/30/2024 of \$26,457 with accumulated amortization of \$6,369 is included with Software on the Subscription Class activities table found below.

On 01/03/2023, the District entered into a 24 month subscription for the use of Reading Eggs Subscription 1. An initial subscription liability was recorded in the amount of \$1,357. As of 06/30/2025, the value of the subscription liability is \$0. The District is required to make annual fixed payments of \$688. The subscription has an interest rate of 2.8470%. The value of the right to use asset as of 06/30/2024 of \$1,357 with accumulated amortization of \$1,014 is included with Software on the Subscription Class activities table found below.

On 09/10/2023, the District entered into a 24 month subscription for the use of Read Naturally- Read Live. An initial subscription liability was recorded in the amount of \$5,940. As of 06/30/2024, the value of the subscription liability is \$4,420. The District is required to make annual fixed payments of \$1,520. The subscription has an interest rate of 3.1583%. The value of the right to use asset as of 06/30/2024 of \$5,940 with accumulated amortization of \$2,401 is included with Software on the Subscription Class activities table found below.

On 02/26/2024, the District entered into a 36 month subscription for the use of Screenagers Project License. An initial subscription liability was recorded in the amount of \$9,072. As of 06/30/2024, the value of the subscription liability is \$5,972. The District is required to make annual fixed payments of \$3,100. The subscription has an interest rate of 2.5327%. The value of the right to use asset as of 06/30/2024 of \$9,072 with accumulated amortization of \$1,050 is included with Software on the Subscription Class activities table found below.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

19. SUBSCRIPTION LIABILITY (CONTINUED)

	Balance as of 7/1/2023	Adjustments	Additions	Reductions	Balance as of 6/30/2024
Subscription Liability					
Software					
JAMF Software License 1	\$ -	\$ -	\$ 567	\$ 567	\$ -
JAMF Software License 2	-	-	168	168	-
PowerSchool Suite	-	-	26,457	9,147	17,310
Reading Eggs Subscription 1	-	(688)	1,357	669	-
Read Naturally Read Live	-	-	5,940	1,520	4,420
Screenagers Project License	-	-	9,072	3,100	5,972
Total Software Subscription Liability	-	(688)	43,561	15,171	27,702
Total Subscription Liability	\$ -	\$ (688)	\$ 43,561	\$ 15,171	\$ 27,702

Principal Interest Requirements to Maturity

Fiscal Year Ending June 30,	Prinicpal Payments	Interest Payments	Total Payments
2025	\$ 15,864	\$ 942	\$ 16,806
2026	11,838	409	12,247
2027	-	-	-
2028	-	-	-
2029	-	-	-
Thereafter	-	-	-
	\$ 27,702	\$ 1,351	\$ 29,053

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

20. RIGHT TO USE ASSET

The right-to-use assets apply to the subscription disclosures in Note 19.

Amount of Subscription Assets by Major Classes of Underlying Asset (Right to Use)

	Balance Beginning of Year	Adjustments	Additions	(Deletions)	Balance End Of Year
Subscription Assets					
Software					
JAMF Software License 1	\$ -	\$ -	\$ 567	\$ -	\$ 567
JAMF Software License 2	-	-	168	-	168
PowerSchool Suite	-	-	26,457	-	26,457
Reading Eggs Subscription 1	-	-	1,357	-	1,357
Read Naturally - Read Live	-	-	5,940	-	5,940
Screenagers Project License	-	-	9,072	-	9,072
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,561</u>	<u>\$ -</u>	<u>\$ 43,561</u>
Accumulated Amortization					
Software					
JAMF Software License 1	\$ -	\$ -	\$ 110	\$ -	\$ 110
JAMF Software License 2	-	-	23	-	23
PowerSchool Suite	-	-	6,369	-	6,369
Reading Eggs Subscription 1	-	-	1,014	-	1,014
Read Naturally - Read Live	-	-	2,401	-	2,401
Screenagers Project License	-	-	1,050	-	1,050
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,967</u>	<u>\$ -</u>	<u>\$ 10,967</u>
Right-to-Use Asset, net					<u>\$ 32,594</u>

21. DEFICIT FUND BALANCE

The District has reported a deficit fund balance in the Debt Service fund of (\$555,157).

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY

REQUIRED SUPPLEMENTARY INFORMATION
At June 30, 2024

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.083 %	\$ 15,471,204	\$ 13,218,233	117.0 %	81.7 %
2023	0.086	13,096,027	12,377,291	105.8	84.5
2022	0.081	9,655,284	10,540,742	91.6	87.6
2021	0.089	19,365,762	9,890,857	195.8	75.8
2020	0.088	15,254,028	9,675,867	157.7	80.2
2019	0.094	14,216,081	9,322,526	152.5	82.1
2018	0.090	12,145,085	9,043,286	134.3	83.1
2017	0.100	14,446,035	8,519,028	169.6	80.5
2016	0.100	5,665,583	8,318,382	68.1	91.9
2015	0.110	(2,536,434)	7,739,243	(32.8)	103.6

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

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

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ 2,983,514	\$ 2,983,514	\$ -	\$ 13,627,143	21.9 %
2023	2,742,131	2,742,131	-	13,218,233	20.7
2022	2,593,527	2,593,527	-	12,377,291	21.0
2021	2,822,761	2,822,761	-	10,540,742	26.8
2020	2,714,180	2,714,180	-	9,890,857	27.4
2019	2,203,572	2,203,572	-	9,675,867	22.8
2018	2,150,260	2,150,260	-	9,322,526	23.1
2017	1,684,301	1,684,301	-	9,043,286	18.6
2016	1,621,170	1,621,170	-	8,519,028	19.0
2015	1,882,433	1,882,433	-	8,318,382	22.6

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OTHER POST-EMPLOYMENT BENEFITS (OPEB) ASSET/(LIABILITY)

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/(liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/(liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2024	0.076 %	\$ 277,466	\$ 13,218,233	2.0991 %	201.6 %
2023	0.091	324,104	12,377,291	2.6185	194.6
2022	0.097	331,544	10,540,742	3.1454	183.9
2021	0.159	324,488	9,890,857	3.2807	150.1
2020	0.090	174,714	9,675,867	1.8057	144.4
2019	0.092	102,168	9,322,526	1.0959	124.0
2018	0.090	37,643	9,043,286	0.4163	108.9
2017	0.091	(24,782)	8,519,028	(0.2909)	94.2

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

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

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	N/A	N/A	\$ -	\$ 13,627,143	N/A
2023	N/A	N/A	-	13,218,233	N/A
2022	N/A	N/A	-	12,377,291	N/A
2021	N/A	N/A	-	10,540,742	N/A
2020	N/A	N/A	-	9,890,857	N/A
2019	N/A	N/A	-	9,675,867	N/A
2018	N/A	N/A	-	9,322,526	N/A
2017	N/A	N/A	-	9,043,286	N/A

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

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

All statutorily required contributions were made and are included within PERS contributions (see p. 45).

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2024

PLAN I OPEB: STIPENDS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Economic/ Demographic Gains or Losses	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2024	\$ 299,630	\$ 7,227	\$ 10,211	\$ -	\$ 66,129	\$ (4,620)	\$ (37,139)	\$ 341,438	N/A	N/A
2023	352,141	9,049	7,217	-	-	(14,345)	(54,432)	299,630	N/A	N/A
2022	469,535	11,265	9,666	-	(52,017)	1,007	(87,315)	352,141	N/A	N/A
2021	524,180	8,705	16,903	-	-	20,469	(100,722)	469,535	N/A	N/A
2020	608,251	13,183	22,166	-	(17,296)	(3,841)	(98,283)	524,180	N/A	N/A
2019	678,831	13,168	22,996	-	-	(6,550)	(100,194)	608,251	N/A	N/A
2018	749,876	24,752	20,443	-	-	(772)	(115,468)	678,831	N/A	N/A
2017	804,600	21,362	29,400	-	-	20,364	(125,850)	749,876	N/A	N/A

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

This schedule is 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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2024

PLAN II OPEB: Health Insurance

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Economic Demographic Gains or Losses	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2024	\$ 1,234,210	\$ 123,547	\$ 46,234	\$ -	\$ (82,193)	\$ 119,978	\$ (104,327)	\$ 1,337,449	N/A	N/A
2023	1,317,922	141,390	29,906	-	-	(104,663)	(150,345)	1,234,210	N/A	N/A
2022	1,586,309	135,653	35,976	-	(287,711)	36,921	(189,226)	1,317,922	N/A	N/A
2021	1,520,415	117,415	54,008	-	-	85,621	(191,150)	1,586,309	N/A	N/A
2020	1,536,176	97,668	59,692	-	(19,574)	31,022	(184,569)	1,520,415	N/A	N/A
2019	1,596,018	96,130	57,246	-	-	(25,344)	(187,874)	1,536,176	N/A	N/A
2018	1,729,506	100,128	49,073	-	-	(65,603)	(217,086)	1,596,018	N/A	N/A

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

This schedule is 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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

GENERAL FUND

	ADOPTED BUDGET	FINAL BUDGET		ACTUAL	VARIANCE TO BUDGET
REVENUES:					
Local Sources	\$ 20,098,449	\$ 20,098,449		\$ 21,375,730	\$ 1,277,281
Intermediate Sources	1,144,500	1,144,500		1,253,484	108,984
State Sources	429,238	429,238		419,724	(9,514)
Federal Sources	45,000	45,000		14,901	(30,099)
Total Revenues	21,717,187	21,717,187		23,063,839	1,346,652
EXPENDITURES:					
Instruction	14,513,488	14,513,488	(1)	13,694,759	818,729
Support Services	9,531,971	9,531,971	(1)	8,211,741	1,320,230
Contingency	2,750,000	2,750,000	(1)	-	2,750,000
Total Expenditures	26,795,459	26,795,459		21,906,500	4,888,959
Excess of Revenues Over, (Under) Expenditures	(5,078,272)	(5,078,272)		1,157,339	6,235,611
Other Financing Sources, (Uses):					
Transfers Out	(810,800)	(810,800)	(1)	(709,840)	100,960
Proceeds from Sale of Fixed Assets	-	-		10,000	10,000
Total Other Financing Sources, (Uses)	(810,800)	(810,800)		(699,840)	100,960
Net Change in Fund Balance	(5,889,072)	(5,889,072)		457,499	6,336,571
Beginning Fund Balance	5,889,072	5,889,072		8,079,016	2,189,944
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 8,536,515</u>	<u>\$ 8,526,515</u>

(1) Appropriation Level

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

SPECIAL REVENUE FUND

	<u>ADOPTED BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO BUDGET</u>
REVENUES:				
Local Sources	\$ 1,109,968	\$ 1,109,968	\$ 369,938	\$ (740,030)
Intermediate Sources	28,350	28,350	43,532	15,182
State Sources	2,452,535	2,452,535	2,235,855	(216,680)
Federal Sources	4,551,773	4,551,773	2,381,882	(2,169,891)
Total Revenues	8,142,626	8,142,626	5,031,207	(3,111,419)
EXPENDITURES:				
Instruction	4,524,360	4,524,360 (1)	2,724,587	1,799,773
Support Services	2,315,123	2,315,123 (1)	1,515,012	800,111
Community Service	1,420,774	1,420,774 (1)	1,091,149	329,625
Facilities Acquisition	627,422	627,422 (1)	-	627,422
Debt Service	27,540	27,540 (1)	27,540	-
Total Expenditures	8,915,219	8,915,219	5,358,288	3,556,931
Excess of Revenues Over, (Under) Expenditures	(772,593)	(772,593)	(327,081)	445,512
Other Financing Sources, (Uses):				
Transfers In	170,000	170,000	66,640	(103,360)
Total Other Financing Sources, (Uses)	170,000	170,000	66,640	(103,360)
Net Change in Fund Balance	(602,593)	(602,593)	(260,441)	342,152
Beginning Fund Balance	799,849	799,849	2,329,659	1,529,810
Ending Fund Balance	<u>\$ 197,256</u>	<u>\$ 197,256</u>	<u>\$ 2,069,218</u>	<u>\$ 1,871,962</u>

(1) Appropriation Level

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SUPPLEMENTARY INFORMATION

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

DEBT SERVICE FUND

	<u>ADOPTED BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO BUDGET</u>
REVENUES:				
Local Sources	\$ 6,255,325	\$ 6,255,325	\$ 6,171,432	\$ (83,893)
Total Revenues	<u>6,255,325</u>	<u>6,255,325</u>	<u>6,171,432</u>	<u>(83,893)</u>
EXPENDITURES:				
Debt Service:				
Redemption of Principal	3,678,389	3,678,389	3,678,368	21
Interest	<u>3,388,280</u>	<u>3,388,280</u>	<u>3,385,946</u>	<u>2,334</u>
Total Debt Service	<u>7,066,669</u>	<u>7,066,669</u> (1)	<u>7,064,314</u>	<u>2,355</u>
Total Expenditures	<u>7,066,669</u>	<u>7,066,669</u>	<u>7,064,314</u>	<u>2,355</u>
Excess of Revenues Over, (Under) Expenditures	(811,344)	(811,344)	(892,882)	(81,538)
Other Financing Sources, (Uses):				
Transfers In	<u>565,800</u>	<u>565,800</u>	<u>568,200</u>	<u>2,400</u>
Total Other Financing Sources, (Uses)	<u>565,800</u>	<u>565,800</u>	<u>568,200</u>	<u>2,400</u>
Net Change in Fund Balance	(245,544)	(245,544)	(324,682)	(79,138)
Beginning Fund Balance	<u>245,544</u>	<u>245,544</u>	<u>(230,475)</u>	<u>(476,019)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (555,157)</u>	<u>\$ (555,157)</u>

(1) Appropriation Level

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

CAPITAL PROJECTS FUND

	<u>ADOPTED BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO BUDGET</u>
REVENUES:				
Local Sources	\$ 5,000	\$ 5,000	\$ 262,497	\$ (257,497)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>262,497</u>	<u>257,497</u>
EXPENDITURES:				
Facilities Acquisition and Construction	<u>8,074,966</u>	<u>8,074,966</u> (1)	<u>5,396,508</u>	<u>2,678,458</u>
Total Expenditures	<u>8,074,966</u>	<u>8,074,966</u>	<u>5,396,508</u>	<u>2,678,458</u>
Excess of Revenues Over, (Under) Expenditures	(8,069,966)	(8,069,966)	(5,134,011)	2,935,955
Other Financing Sources, (Uses):				
Transfers In	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Net Change in Fund Balance	(7,994,966)	(7,994,966)	(5,059,011)	2,935,955
Beginning Fund Balance	<u>9,225,966</u>	<u>9,225,966</u>	<u>7,312,669</u>	<u>(1,913,297)</u>
Ending Fund Balance	<u>\$ 1,231,000</u>	<u>\$ 1,231,000</u>	<u>\$ 2,253,658</u>	<u>\$ 1,022,658</u>

(1) Appropriation Level

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/24
<u>GENERAL FUND:</u>						
Current:						
2023-24	\$ 20,998,804	\$ 542,393	\$ (20,065)	\$ 8,789	\$ 19,883,720	\$ 561,415
Prior Years:						
2022-23	534,416	8	(29,447)	22,752	315,875	211,838
2021-22	196,679	-	(17,125)	16,310	90,618	105,246
2020-21	94,859	-	(13,237)	12,636	47,262	46,996
2019-20	50,481	-	(13,202)	13,078	40,327	10,030
Prior Years	19,770	-	(4,779)	4,762	6,259	13,494
Total Prior	896,205	8	(77,790)	69,538	500,341	387,604
Total General Fund	\$ 21,895,009	\$ 542,401	\$ (97,855)	\$ 78,327	\$ 20,384,061	\$ 949,019
RECONCILIATION TO REVENUE:						GENERAL FUND
Cash Collections by County Treasurer Above						\$ 20,384,061
Accrual of Receivables:						
June 30, 2023						(331,446)
June 30, 2024						291,837
Change in Prior Years Unearned Revenue, see page 6						92,423
Taxes in Lieu						(817,000)
Total Revenue						\$ 19,619,875

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/24
<u>DEBT SERVICE</u>						
Current:						
2023-24	\$ 5,290,984	\$ 136,665	\$ (5,055)	\$ 2,215	\$ 5,010,021	\$ 141,458
Prior Years:						
2022-23	135,921	2	(7,490)	5,787	80,338	53,878
2021-22	52,309	-	(4,555)	4,338	24,101	27,991
2020-21	26,858	-	(3,749)	3,578	13,381	13,306
2019-20	14,372	-	(3,758)	3,723	11,481	2,856
Prior Years	4,737	-	(915)	1,214	1,596	3,440
Total Prior	234,197	2	(20,467)	18,640	130,897	101,471
Total Debt Service	<u>\$ 5,525,181</u>	<u>\$ 136,667</u>	<u>\$ (25,522)</u>	<u>\$ 20,855</u>	<u>\$ 5,140,918</u>	<u>\$ 242,929</u>

RECONCILIATION TO REVENUE:		DEBT SERVICE FUND
Cash Collections by County Treasurer Above		\$ 5,140,918
Accrual of Receivables:		
June 30, 2023		(83,637)
June 30, 2024		72,960
Change in Prior Year's Unearned Revenue, See p. 6		19,409
Taxes in Lieu		(133,160)
Total Revenue		<u>\$ 5,016,490</u>

SEASIDE SCHOOL DISTRICT NO.
COLUMBIA COUNTY, OREGON

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

Federal Grantor/Pass Through Grantor/ Program Title	Pass Through Organization	Federal AL Number	Pass Through Entity Number	Grant Period	Expenditures
U.S. Department of Education					
Title I Grants to Local Educational Agencies	ODE	84.010	76576	2023-24	\$ 552,211
Total Title I Grants to Local Educational Agencies					<u>552,211</u>
Title IIA - Improving Teacher Quality State Grants	ODE	84.367	76773	2023-24	6,480
Total Title IIA Improving Teacher Quality					<u>6,480</u>
Title IV-B Student Support and Academic Enrichment	ODE	84.424	77192	2023-24	21,549
Total IV-B Student Support and Academic Enrichment					<u>21,549</u>
Title IV-A Student Support and Academic Enrichment	ODE	84.424	77192	2023-24	52,830
Total IV-A Student Support and Academic Enrichment					<u>52,830</u>
Special Education Cluster					
Special Education Grants to States	ODE	84.027	75383	2023-24	10,879
Special Education Grants to States	ODE	84.027	78059	2023-24	290,070
Total Special Education Grants to States					<u>300,949</u>
Special Education Preschool Grants	ODE	84.173	74301	2023-24	4,577
Total Special Education Preschool Grants					<u>4,577</u>
Total, Special Education Cluster					<u>305,526</u>
Career and Technical Education - Basic Grants to States	CCC	84.048	N/A	2023-24	14,901
Total Career and Technical Education - Basic Grants to States					<u>14,901</u>
Education Stabilization Fund-State Educational Agency (ESD-SEA)	ODE	84.425	64983	2023-24	1,064,566
Total LEA ESSER Fund - Formula					<u>1,064,566</u>
Total, U.S. Department of Education					<u>2,018,063</u>
U.S. Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	ODE	10.553	N/A	2023-24	68,184
Total Breakfast Program					<u>68,184</u>
National School Lunch Program	ODE	10.555	N/A	2023-24	253,027
National School Lunch Program Commodities	ODE	10.555	N/A	2023-24	45,322
Total National School Lunch Program					<u>298,349</u>
Summer Food Service Program	ODE	10.559	N/A	2023-24	12,840
Total Summer Food Service Program					<u>12,840</u>
Total, Child Nutrition Cluster					<u>379,373</u>
Total, U.S. Department of Agriculture					<u>379,373</u>
Total Federal Financial Assistance					<u>\$ 2,397,436</u>

<u>Reconciliation to Revenue</u>	
Total Expenditures of Federal Awards	2,397,436
Federal Forest Fees	-
Deferrals/Accruals	(653)
Federal Revenue Recognized (pg. 5)	<u>\$ 2,396,783</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

OTHER INFORMATION

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT - GO Bonds
June 30, 2024

YEAR	2017A Bond		2017B Bond		TOTAL REQUIREMENT ALL ISSUES	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
	Due 6/30	Due 12/30 & 6/30	Due 6/30	Due 12/30 & 6/30		
2023-2024	\$ -	\$ -	\$ 2,405,000	\$ 2,884,250	\$ 2,405,000	\$ 2,884,250
2024-2025	-	-	2,670,000	2,764,000	2,670,000	2,764,000
2025-2026	-	-	2,955,000	2,630,500	2,955,000	2,630,500
2026-2027	-	-	3,255,000	2,482,750	3,255,000	2,482,750
2027-2028	-	-	3,575,000	2,320,000	3,575,000	2,320,000
2028-2029	-	-	3,915,000	2,141,250	3,915,000	2,141,250
2029-2030	-	-	4,280,000	1,945,500	4,280,000	1,945,500
2030-2031	-	-	4,660,000	1,731,500	4,660,000	1,731,500
2031-2032	-	-	5,070,000	1,498,500	5,070,000	1,498,500
2032-2033	-	-	5,505,000	1,245,000	5,505,000	1,245,000
2033-2034	-	-	5,965,000	969,750	5,965,000	969,750
2034-2035	-	-	6,455,000	671,500	6,455,000	671,500
2035-2036	-	-	6,975,000	348,750	6,975,000	348,750
2036-2037	3,141,838	4,383,162	-	-	3,141,838	4,383,162
2037-2038	3,078,318	4,651,682	-	-	3,078,318	4,651,682
2038-2039	3,003,528	4,941,472	-	-	3,003,528	4,941,472
2039-2040	2,939,477	5,220,523	-	-	2,939,477	5,220,523
2040-2041	2,877,061	5,507,939	-	-	2,877,061	5,507,939
2041-2042	2,814,434	5,800,566	-	-	2,814,434	5,800,566
2042-2043	2,753,285	6,101,715	-	-	2,753,285	6,101,715
2043-2044	2,691,962	6,408,038	-	-	2,691,962	6,408,038
2044-2045	2,630,436	6,719,565	-	-	2,630,436	6,719,565
2045-2046	2,568,857	7,036,143	-	-	2,568,857	7,036,143
2046-2047	2,508,460	7,361,539	-	-	2,508,460	7,361,539
TOTALS	\$ 31,007,656	\$ 64,132,344	\$ 57,685,000	\$ 23,633,250	\$ 88,692,656	\$ 87,765,594

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SUPPLEMENTAL INFORMATION
As Required by the Oregon Department of Education
For the Year Ended June 30, 2024

A.	Energy bills for heating - all funds:		<u>Objects 325 and 326 and 327</u>
		Function 2540	\$ 268,276
		Function 2550	
B.	Replacement of equipment - General Fund:		
	Include all General Fund expenditures in Object 542, except for the following exclusions:		<u>Amount</u>
	Exclude these functions:		
	1113, 1122 & 1132 Co-curricular activities	4150	Construction \$ -
	1140 Pre-kindergarten	2550	Pupil transportation
	Continuing education	3100	Food service
	1400 Summer school	3300	Community services

Seaside School District
Clatsop County, Oregon

REVENUE SUMMARY - ALL FUNDS
YEAR ENDED JUNE 30, 2024

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 400	TOTAL
1111 Taxes - current year's levy	\$ 18,298,812	\$ -	\$ 5,160,155	\$ -	\$ 23,458,967
1112 Taxes - prior year's levies	415,317	-	122,515	-	537,832
1114 Taxes - payments in lieu of taxes	14,309	-	-	-	14,309
1121 Local option valorem taxes levied by district - current	2,057,411	-	-	-	2,057,411
1122 Local option valorem taxes levied by district - prior	43,785	-	-	-	43,785
1311 Tuition from Individuals	-	49,093	-	-	49,093
1510 Earnings on investments	769,994	11	34,552	15,490	820,047
1600 Food Service	-	2,681	-	-	2,681
1700 Extracurricular Activities	-	-	-	-	-
1740 Student Fees	905	-	-	-	905
1910 Rentals	28,191	-	-	-	28,191
1970 Services Provided to Other Funds	-	-	-	-	-
1990 Miscellaneous	(252,994)	318,153	854,210	247,007	1,166,376
Total Revenue from Local Sources	21,375,730	369,938	6,171,432	262,497	28,179,597
Revenue from Intermediate Sources					
2101 County school funds	1,253,484	-	-	-	1,253,484
2102 General Education Service Funds	-	43,532	-	-	43,532
Total Revenue from Intermediate Sources	1,253,484	43,532	-	-	1,297,016
Revenue from State Sources					
3103 Common school fund	287,148	-	-	-	287,148
3104 State managed county timber	132,576	-	-	-	132,576
3299 Other restricted grants-in-aid	-	2,235,855	-	-	2,235,855
Total Revenue from State Sources	419,724	2,235,855	-	-	2,655,579
Revenue from Federal Sources					
4500 Restricted Rev Fed Gov through State	14,901	2,255,701	-	-	2,270,602
4900 USDA Donated Commodities	-	126,181	-	-	126,181
Total Revenue from Federal Sources	14,901	2,381,882	-	-	2,396,783
Revenue from Other Sources					
5200 Interfund Transfers	-	66,640	568,200	75,000	709,840
5300 Sale/compensation fixed assets	10,000	-	-	-	10,000
5400 Resources - Beginning Fund Balance	8,079,016	2,329,660	(230,475)	7,312,670	17,490,871
Total Revenue from Other Sources	8,089,016	2,396,300	337,725	7,387,670	18,210,711
Total	\$ 31,152,855	\$ 7,427,507	\$ 6,509,157	\$ 7,650,167	\$ 52,739,686

Seaside School District
Clatsop County, Oregon

**GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024**

Fund: 100 General Fund									
Instruction Expenditures									
	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL	
1111 Primary, K-3	\$ 2,709,366	\$ 1,550,353	\$ 184,434	\$ 47,542	\$ -	\$ -	\$ -	\$ 4,491,695	
1113 Elementary extracurricular	5,822	1,792	93,750	128	-	-	-	101,492	
1121 Middle/Junior high school programs	1,367,763	778,198	67,657	56,015	-	-	-	2,269,633	
1122 Middle/Junior high school extracurricular	110,374	27,876	8,044	2,208	-	-	-	148,502	
1131 High school programs	1,605,044	829,681	121,056	60,220	-	-	-	2,616,001	
1132 High school extracurricular	249,110	72,569	21,808	14,902	-	6,920	-	365,309	
1210 Programs for talented and gifted students	790	241	300	173	-	-	-	1,504	
1220 Restrictive programs for student with disabilities	488,827	319,009	47,296	10,704	-	-	-	865,836	
1250 Less restrictive programs for student with disabilities	908,784	633,055	114,836	22,629	-	-	-	1,679,304	
1280 Alternative education	33,552	30,980	298,686	-	-	-	-	363,218	
1291 English second language programs	459,016	307,425	24,525	1,299	-	-	-	792,265	
Total Instruction Expenditures	7,938,448	4,551,179	982,392	215,820	-	6,920	-	13,694,759	
Support Services Expenditures									
2110 Attendance and social work services	11,968	3,645	-	-	-	-	-	15,613	
2120 Guidance services	301,267	199,535	-	1,374	-	-	-	502,176	
2130 Health services	-	-	275	54	-	269	-	598	
2150 Speech pathology and audiology services	-	-	324,812	-	-	-	-	324,812	
2190 Service direction, student support services	172,679	74,204	-	-	-	1,255	-	248,138	
2210 Improvement of instruction services	104,900	52,785	-	105	-	1,845	-	159,635	
2220 Educational media services	90,892	87,919	1,455	12,779	-	-	-	193,045	
2230 Supplies	-	-	-	85	-	-	-	85	
2240 Instructional staff development	12,736	3,845	90,883	5,043	-	-	-	112,507	
2310 Board of education services	-	-	91,986	-	-	160	-	92,146	
2320 Executive administration services	240,436	117,393	-	2,615	-	6,252	-	366,696	
2410 Office of the principal services	1,017,954	594,380	6,658	13,259	-	7,794	-	1,640,045	
2520 Fiscal services	289,120	182,464	22,280	23,408	-	411,427	-	928,699	
2540 Operation and maintenance of plant services	688,629	382,918	448,148	246,436	-	7,189	-	1,773,320	
2550 Student transportation services	599,500	371,902	26,236	116,629	186,804	49,564	-	1,350,635	
2660 Technology services	206,531	71,713	52,412	70,182	-	199	-	401,037	
2700 Supplemental retirement program	61,883	40,671	-	-	-	-	-	102,554	
Total Support Services Expenditures	3,798,495	2,183,374	1,065,145	491,969	186,804	485,954	-	8,211,741	
Other Uses Expenditures									
5200 Transfers of Funds	-	-	-	-	-	-	709,840	709,840	
Total Other Uses Expenditures	-	-	-	-	-	-	709,840	709,840	
Total 100 General Fund	\$ 11,736,943	\$ 6,734,553	\$ 2,047,537	\$ 707,789	\$ 186,804	\$ 492,874	\$ 709,840	\$ 22,616,340	

Seaside School District
Clatsop County, Oregon

**SPECIAL REVENUE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024**

Fund: 200 Special Revenue Fund

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Instruction Expenditures								
1111 Elementary programs	\$ 293,876	\$ 78,270	\$ 2,965	\$ 269,288	\$ -	\$ -	\$ -	\$ 644,399
1121 Middle/Junior high school programs	46,894	30,665	4,646	138,481	-	-	-	220,686
1131 High School Programs	200,787	98,873	26,905	325,710	-	-	-	652,275
1132 High school extracurricular	8,578	2,606	-	13,448	-	-	-	24,632
1140 Pre-kindergarten programs	-	-	-	1,000	-	-	-	1,000
1220 Restrictive programs for student with disabilities	-	-	132	-	-	-	-	132
1250 Less restrictive programs for student with disabilities	193,559	109,346	10,600	10,879	-	-	-	324,384
1271 Remediation	74,770	-	-	-	-	-	-	74,770
1272 Title IA/D	325,600	214,375	591	11,645	-	-	-	552,211
1280 Alternative education	-	-	60,468	-	-	-	-	60,468
1290 Designated programs	1,200	366	-	-	-	-	-	1,566
1291 English language learner	68,718	32,473	24,302	4,148	-	-	-	129,641
1400 Summer school program	28,855	8,178	-	1,390	-	-	-	38,423
Total Instruction Expenditures	1,242,837	575,152	130,609	775,989	-	-	-	2,724,587
Support Services Expenditures								
2110 Attendance and social work services	33,084	22,892	1,275	-	-	-	-	57,251
2120 Guidance Services	333,198	196,405	8,357	-	-	-	-	537,960
2130 Health services	110,736	74,469	-	38	-	-	-	185,243
2210 Improvement of instruction services	26,320	8,018	7,500	-	-	-	-	41,838
2240 Instructional Staff Development	5,098	1,568	221,364	26,469	-	-	-	254,499
2410 Office of the principal	19,406	12,031	-	-	-	-	-	31,437
2490 School administration	-	-	53,776	-	-	-	-	53,776
2540 Operation and maintenance of plant services	-	-	-	26,095	-	-	-	26,095
2550 Student Transportation services	1,266	506	-	2,360	-	-	-	4,132
2660 Technology services	-	-	9,500	131,634	181,647	-	-	322,781
Total Support Services Expenditures	529,108	315,889	301,772	186,596	181,647	-	-	1,515,012
Enterprise and Community Services								
3100 Food services	221,674	163,604	3,916	262,419	-	1,915	-	653,528
3300 Community services	246,928	171,785	17,756	1,152	-	-	-	437,621
Total Enterprise and Community Services	468,602	335,389	21,672	263,571	-	1,915	-	1,091,149
Other Uses Expenditures								
5100 Debt Service	-	-	-	-	-	27,540	-	27,540
Total Other Uses Expenditures	-	-	-	-	-	27,540	-	27,540
Total 200 Special Revenue Fund	\$ 2,240,547	\$ 1,226,430	\$ 454,053	\$ 1,226,156	\$ 181,647	\$ 29,455	\$ -	\$ 5,358,288

Seaside School District
Clatsop County, Oregon

**DEBT SERVICE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024**

Fund: 300 Debt Service	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Other Uses Expenditures								
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,064,314	\$ -	\$ 7,064,314
Total Other Uses Expenditures	-	-	-	-	-	7,064,314	-	7,064,314
Total 300 Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,064,314	\$ -	\$ 7,064,314

Seaside School District
Clatsop County, Oregon

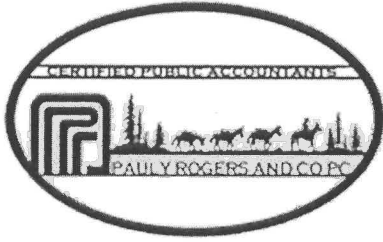
CAPITAL PROJECTS FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024

Fund: 400 Capital Projects Fund

		Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Facilities Acquisition and Construction Expenditures									
4150	Building Acquisition, Construction and Improvement Services	\$ -	\$ -	\$ 1,574,177	\$ 41,451	\$ 3,774,669	\$ 6,211	\$ -	\$ 5,396,508
	Total Facilities Acquisition and Construction Expenditures	-	-	1,574,177	41,451	3,774,669	6,211	-	5,396,508
	Total 400 Capital Projects Fund	\$ -	\$ -	\$ 1,574,177	\$ 41,451	\$ 3,774,669	\$ 6,211	\$ -	\$ 5,396,508

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS



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

March 24, 2025

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the governmental activities and each major fund of Seaside School District as of and for the year ended June 30, 2024, and have issued our report thereon dated March 24, 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 basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of the basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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

OAR 162-10-0230 Internal Control

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

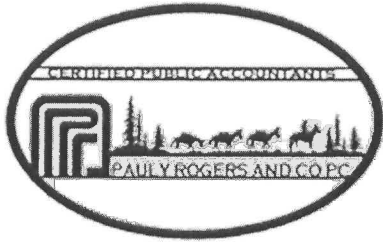
This report is intended solely for the information and use of the Board, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

GRANT COMPLIANCE REVIEW



PAULY, ROGERS, AND CO., P.C.
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(503) 620-2632
www.paulyrogersandcocpas.com

March 24, 2025

To the Board of Directors
Seaside School District
Clatsop County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities and each major fund of Seaside School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated March 24, 2025.

Report on Internal Control over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

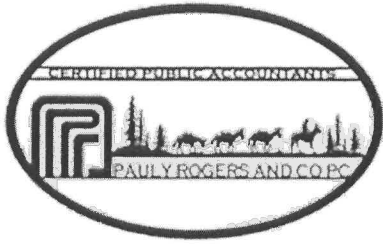
As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.



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

March 24, 2025

To the Board of Directors
Seaside School District
Clatsop County, Oregon

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued Unmodified

Internal control over financial reporting:

Material weakness (es) identified? yes no

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

Noncompliance material to financial statements noted? yes no

Any GAGAS audit findings disclosed that are required to be reported in accordance with 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 the Uniform Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

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

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

Auditee qualified as low-risk auditee? yes no

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards presented in this report includes federal grant activity and is presented on the modified accrual basis of accounting. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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 District has elected not to use the ten percent de minimis indirect cost rate as allowed under Uniform Guidance, since they already have a negotiated indirect cost rate with the Oregon Department of Education, and therefore are not allowed to use the de minimis rate.



SEASIDE HIGH SCHOOL
SEASIDE MIDDLE SCHOOL

GROW, ACHIEVE, SUCCEED

JEFF ROBERTS, PRINCIPAL
WENDY CROZIER, ASSOCIATE PRINCIPAL
JASON BOYD, ASSISTANT PRINCIPAL
KAROLINA GAGE, ASSISTANT PRINCIPAL
CHAD CLOUSE, ATHLETIC DIRECTOR

April 18th, 2025

Susan Penrod, Superintendent
Seaside School District
2600 Spruce Dr. Suite 100
Seaside, OR 97138

Dear Supt. Penrod:

I would like to recommend Derek Stephenson for the position of Seaside High School Head Girls Soccer Coach for the 2025-26 school year.

Sincerely,

Jeff Roberts
Principal

Chad Clouse
Athletic Director

Recommendation for Hire Form - submit to HR office

Individual to Hire: Jason Boyd

Start date: 8/1/25

Position: High School Assistant Principal

Job posting #: 25038

Changes to position terms as specified in the job posting:

FTE: 1.0 Temporary: term _____

Work schedule: 8-4

Reasoning for hire:

- HAS RECENTLY SERVED IN THIS CAPACITY
- HAS THE MOST RELEVANT EXPERIENCE OF ANY CANDIDATE
- HAS VAST EXPERIENCE IN BUILDING LOGISTICS AND ONGOING PROJECTS
-

(Ex. references, experience, etc.)

Additional misc information:

- JASON WILL BE PLACED @ STEP 5 OF THE EXPERIENCE SCALE
- WILL NOT RETAIN LONGEVITY BONUS DUE TO RETIREMENT AND RETIRE.

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: _____

PROGRAM APPROVAL: [Signature] 5/5/25
Administrator/Supervisor Date

FOR OFFICE USE ONLY: [Signature] 5-12-25
Superintendent Date

Submit to School Board for approval Issue hire letter
MAY 20, 2025



PACIFIC RIDGE ELEMENTARY SCHOOL
2000 SPRUCE DRIVE * SEASIDE, OR 97138
503-738-5161 *503-738-7303, fax

Strengthening community, inspiring possibility, ensuring opportunity.

April 17th, 2025

Mrs. Susan Penrod, Superintendent
Seaside School District
2600 Spruce Drive, Suite 100
Seaside, OR 97138

Dear Mrs. Penrod:

I would like to recommend that the District hire Haley Brown for the 2nd grade elementary teacher position at Pacific Ridge Elementary School for the 2025-2026 school year, with a start date of Monday, August 25, 2025. Haley brings with her 7 years of teaching experience in 2nd – 5th grades. Most recently, she has been working as a 2nd grade teacher at Stony Brook Elementary in Brewster, Massachusetts. I am confident in her ability to serve the District in this capacity.

Sincerely,

Juliann Wozniak
Principal

Recommendation for Hire Form - submit to HR office

Individual to Hire: Justin Dickau

Start date: 8/2025

Position: District Library - Media Specialist

Job posting #: 25037

Changes to position terms as specified in the job posting:

FTE: 1.0 Temporary: term _____

Work schedule: 8am -- 4pm

Reasoning for hire:

• He is currently serving as our library AID.

• He completed his MAT this school year and will obtain his teaching license this summer.

• He is enrolling in a media specialist program to obtain that endorsement in the fall.

(Ex. references, experience, etc.)

Additional misc information:

• There were no applicants that have a current teaching license.

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: N/A

PROGRAM APPROVAL:


 Administrator/Supervisor

5/1/25
 Date

FOR OFFICE USE ONLY:


 Superintendent

5-1-25
 Date

Submit to School Board for approval

MAY 20, 2025

Issue hire letter

Recommendation for Hire Form - submit to HR office

Individual to Hire: REBECCA MILLER

Start date: AUGUST 2025

Position: HIGH SCHOOL MATH TEACHER

Job posting #: 25019

Changes to position terms as specified in the job posting:

FTE: 1.0 Temporary: term _____

Work schedule: 8am - 4pm

Reasoning for hire:

- PRIOR MATH EXPERIENCE
- HAS EQUIVALENT MONTANA LICENSE
- HAS ADVANCED MATH CERTIFICATION
- STRONG RECOMMENDATION FROM SUPERVISING TEACHERS

(Ex. references, experience, etc.)

Additional misc information:

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: N/A

PROGRAM APPROVAL: [Signature] 4/23/25
 Administrator/Supervisor Date

FOR OFFICE USE ONLY: [Signature] 4/23/25
 Superintendent Date

Submit to School Board for approval Issue hire letter

MAY 20, 2025

Recommendation for Hire Form - submit to HR office

Individual to Hire: CODY HARTSOCH

Start date: AUGUST 2025

Position: HS HEALTH & PE TEACHER

Job posting #: 25025

Changes to position terms as specified in the job posting:

FTE: 1.0 Temporary: term _____

Work schedule: 8AM - 4PM

Reasoning for hire:

- 3 YEARS EXPERIENCE
- HAS EQUIVALENT MONTANA LICENCE
- RECOMMENDED BY SUPERVISORS
- COACHING EXPERIENCE

(Ex. references, experience, etc.)

Additional misc information:

- MAY NEED HELP W/ TSPC IN GETTING OREGON LICENCE
LD WILL CALL IF ASSISTANCE IS NEEDED.

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: N/A

PROGRAM APPROVAL: [Signature] 4/10/25
Administrator/Supervisor Date

FOR OFFICE USE ONLY: [Signature] 5-1-25
Superintendent Date

Submit to School Board for approval Issue hire letter
MAY 20, 2025

Recommendation for Hire Form - *submit to HR office*

Individual to Hire: Jacob Brien Start date: 8/2025

Position: Secondary Choir Teacher Job posting #: 25030

Changes to position terms as specified in the job posting:

XFTE: 1.0 Temporary: term _____

Work schedule: 8am – 4pm

Reasoning for hire:

- Jacob has completed his first teaching assignment at SHS beginning in Jan 2025
- Jacob has fostered great relationships with students and colleagues
- Jacob has the appropriate skill set to run a choir program, conduct the musical, and provide students other opportunities for music education

(Ex. references, experience, etc.)

Additional misc information:

- Jacob is a graduate of Seaside High School and completed his music education at Oregon State University

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: _____

PROGRAM APPROVAL:  5/6/25
Administrator/Supervisor Date

FOR OFFICE USE ONLY:  5-13-25
Superintendent Date

TO BOARD
(MAY 20, 2025)

Recommendation for Hire Form - submit to HR office

Individual to Hire: Jazmin Barker Start date: August 25, 2025 Position: SLP Job posting #: 25033

Changes to position terms as specified in the job posting:

FTE: _____ Temporary: term _____

Work schedule: 7:45-3:45, 195 days

Reasoning for hire:

Ms. Barker is an experienced SLP and comes to us with great recommendations. She has previously been employed by NWRESA and has served our Seaside students so we know firsthand what an outstanding addition to our team she will be. Ms. Barker is an excellent collaborator, student advocate, and extremely knowledgeable in her field.

(Ex. references, experience, etc.)

Additional misc information:

none

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: No pre-planned dates have been scheduled.

PROGRAM APPROVAL: Jenny Risner May 6, 2024

Administrator/Supervisor Date

FOR OFFICE USE ONLY: 5-12-25 Susan Purd Superintendent
Date

Submit to School Board for approval Issue hire letter

Recommendation for Hire Form - submit to HR office

Individual to Hire: Morgan Jameson Start date: August 25, 2025 Position: SLP Job posting #: 25033

Changes to position terms as specified in the job posting:

FTE: _____ Temporary: term _____

Work schedule: 7:45-3:45, 195 days

Reasoning for hire:

Ms. Jameson moved to the PNW to be closer to family after a successful 10-year career with Denver Public Schools as a speech language pathologist. She spent the current year working for NWRESA. Her references were excellent and they commended her on her collaboration skills as well as her knowledge of best practices. In addition, Ms. Jameson is bilingual and has participated in a bilingual evaluation team in her previous district. She will be an excellent addition to our special education team.

(Ex. references, experience, etc.)

Additional misc information:

none

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: No pre-planned dates have been scheduled.

PROGRAM APPROVAL: Jenny Risner May 7, 2024
Administrator/Supervisor Date

FOR OFFICE USE ONLY: 5-12-25 Sharon Penrod Superintendent
Date

Submit to School Board for approval Issue hire letter

Recommendation for Hire Form - submit to HR office

Individual to Hire: Hadley Cupp Start date: 8/25/25
Position: 1st Grade Elem. Teacher Job posting #: 25021

Changes to position terms as specified in the job posting:

FTE: 1.0 Temporary: term _____

Work schedule: 7:45 AM - 3:45 pm

Reasoning for hire:

I would like to recommend that the District hire Hadley Cupp for the open 1st grade elementary teacher position at Pacific Ridge Elementary School for the 2025-2026 school year, with a start date of Monday, August 25, 2025.

(Ex. references, experience, etc.)

Additional misc information:

Hadley is a recent graduate from Oregon State University and has been serving in a long-term substitute role at Leticia Carson Elementary in the Corvallis School District. She is highly recommended by her current supervisor. I am confident in her ability to serve the District in this capacity.

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: _____

PROGRAM APPROVAL: [Signature], 5/17/25
Administrator/Supervisor Date

FOR OFFICE USE ONLY: [Signature] 5-12-25
Superintendent Date

Submit to School Board for approval Issue hire letter
may 20, 2025

Recommendation for Hire Form - submit to HR office

Individual to Hire: Victoria Corona Start date: 8/25/25

Position: 2nd Grade Elem. Teacher Job posting #: 25035

Changes to position terms as specified in the job posting:

FTE: 1.0 Temporary: term 2025-2026

Work schedule: 7:45 AM - 3:45 pm

Reasoning for hire:

I would like to recommend that the District hire Victoria Corona for the temporary 2nd grade elementary teacher position at Pacific Ridge Elementary School for the 2025-2026 school year, with a start date of Monday, August 25, 2025.

(Ex. references, experience, etc.)

Additional misc information:

Victoria is a recent graduate and has been serving in a long-term substitute role in the Naselle Grays River Valley School District. She is bilingual in Spanish and is highly recommended by her current employer. I am confident in her ability to serve the District in this capacity.

Does the candidate have already scheduled days (trip, vacation, etc.) that they have indicated they are unable to work? By listing the days below, you, the administrator, are indicating you approve the absences, including the use of unpaid time.

Dates of pre-planned absences: _____

PROGRAM APPROVAL: [Signature], 5/17/25
Administrator/Supervisor Date

FOR OFFICE USE ONLY: [Signature] 5-12-25
Superintendent Date

Submit to School Board for approval Issue hire letter
may 20, 2025

Jeff Roberts, Principal
Seaside School District
2600 Spruce Drive, Suite 100
Seaside, OR 97138

RE: Letter of Resignation – Seaside Middle School Health/PE Teacher
Date: May 1, 2025

Dear Principal Roberts,

Please accept this letter as my official resignation at the conclusion of the 2024-2025 school year.

Sincerely,

A handwritten signature in black ink, appearing to read "Caleb Overcast". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Caleb Overcast

Daniel Taylor
1398 Garden Terrace Rd
Gearhart, OR 97138
danieltaylor333@yahoo.com
503-739-1772

5/12/2025

Juliann Wozniak
Seaside School District—Pacific Ridge Elementary School
2000 Spruce Drive
Seaside, OR 97138

Mrs. Wozniak,

I am writing to formally resign from my position as the K–5 Elementary Music Teacher at Seaside School District, effective 2025-2026 school year.

It has been my great honor to serve the Seaside School District for the past 18 years, and I have always strived to give my very best to our students, staff, and school community. After much reflection, I have made the difficult decision to accept a position closer to my family and in a climate that is more conducive to my health and well-being.

This was not an easy choice, as Seaside has been both my professional home and a place of deep personal connection. I will always carry with me the memories of the many students I've taught, the performances we've shared, and the collaborative spirit that defines our school community.

I am committed to ensuring a smooth and supportive transition and will do all I can to assist during this time. Thank you for the opportunity to grow and serve in this district—I am sincerely grateful.

With appreciation,


Daniel C. Taylor

**Seaside School District
Job Description**

Job Title: Bus Driver
Reports To: Transportation Supervisor
FLSA Status: Non-Exempt

JOB SUMMARY

This position transports students by bus to school and related activities in a safe and professional manner.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Essential duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Follow and maintains knowledge of all District policy(ies) and procedures.
2. Maintain a thorough working knowledge of all laws, procedures and regulations governing school bus drivers and student transportation.
3. Drives buses and vans on regular routes, activity trips, and field trips in a variety of weather conditions.
4. Assist passengers loading onto bus.
5. Monitors student behavior and enforces rules, maintains order among student passengers, and makes referrals as needed.
6. Performs daily vehicle checks and cleans bus as needed.
7. Takes all responsible precautions and effectively employs restraint techniques to provide for the health and safety of students.
8. Fuels vehicle as needed.
9. Operates accessories such as fire extinguishers, highway warning kits, tire chains, and first aid kits.
10. Reads and follows maps and oral and written directions.
11. Operates cell phone as needed, responding to requests and following directives.
12. Makes mechanical and repair referrals and provides information to mechanic as needed.
13. Informs students of vehicle regulations, safety procedures, and conducts safety drills as required.
14. Works independently and exercises sound judgment when driving in varying weather conditions, on various surfaces and changing traffic conditions.
15. Maintains concentration and patience in frequently noisy conditions.
16. Completes and files reports and other required documents in an accurate and timely manner.
17. Participates in district required meetings and training activities as required.
18. Reports safety, sanitary and hazards immediately to supervisor.
19. Reacts to change in schedule(s) productively.
20. Maintains appropriate certifications and training hours as required.
21. Awareness and understanding of general purposes and goals of public education and willingness to operate within district procedures, Board policy, and state and federal laws and regulations.
22. Interacts thoughtfully and courteously with students, staff and parents and resolves conflicts in a professional manner.
23. Professionally represents the school and the District in interactions with parents, community, staff, and students.
24. Attends work regularly and is punctual.

MARGINAL DUTIES AND RESPONSIBILITIES

Marginal duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Attends staff meetings and in-service trainings as requested.
- ~~2.~~ Performs general cleaning including washing windows, sweeping/mopping, picking up garbage and sanitizing seats.
- ~~3.~~ Performs bus dispatch (bus and driver scheduling), trip planning and scheduling, post trip bus check-in, AM/PM route start up and assist with school bus routing, as necessary.
- ~~2.4.~~ Performs special projects as requested to organize the operation of the bus barn, shop and transportation department.
- ~~3.5.~~ Reports accidents, road and other hazards, as necessary.
- ~~4.6.~~ Substitutes for other drivers, as needed.

SUPERVISORY RESPONSIBILITIES

All school employees have some responsibility for supervising students and assisting in maintaining a safe environment.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Education and/or Experience:** High school diploma or General Education Diploma (GED) or equivalent combination of education and experience. At least six months full-time driving experience or three years normal driving experience. Previous experience working in a transportation or bus driving position preferred.
- **Interpersonal Skills:** Works well with others from diverse backgrounds. Focuses on solving conflict; maintaining confidentiality; listening to others without interrupting; keeping emotions under control; remaining open to others' ideas and contributing to building a positive team spirit. Demonstrated ability to remain calm and professional in an environment with frequent interruptions.
- **Language Skills:** Ability to communicate fluently verbally and in writing in English. Ability to respond to common inquiries or complaints from students, parents, staff or members of the community. Ability to read and interpret documents such as safety rules, operating and maintenance instructions and procedure manuals. Ability to write routine reports.
- **Mathematical Skills:** Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions and decimals. Ability to perform these operations using units of American money and weight measurement and distance.
- **Reasoning Ability:** Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

- **Computer Skills:** General knowledge of computer usage. Ability to proficiently use assigned programs and equipment as applicable to the essential duties of the position. Specialized training may be required.
- **Other Skills and Abilities:** Ability to appropriately communicate with students, teachers, parents and members of the community. Ability to prioritize work tasks and exercise good judgment while working in a dynamic environment.
- **Certificates, Licenses, Registrations:** Certificates as determined by the District including a valid Oregon Class B Commercial Driver License (CDL), State School Bus Driver's certificates/licenses, and the ability to obtain a valid First Aid/CPR card.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to talk and hear. The employee is frequently required to walk, stand, sit, use hands for fine manipulation, handle or feel and reach with hands and arms. The employee is regularly required to stoop, kneel, crouch or crawl and climb stairs. The employee must regularly lift and/or move up to 25 pounds, frequently up to 50 pounds and occasionally up to 100 pounds or more. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

Specifically the employee must have the ability to:

- a. Open and close a manually operated bus entrance door control with a force of at least 30 pounds.
- b. Climb and descend steps with a maximum step height of 17 ½ inches.
- c. Operate two hand controls simultaneously and quickly.
- d. Have a reaction time of three-fourths of a second or less from the throttle to the brake control.
- e. Carry or drag a 125-pound person 30 feet in 30 seconds or less.
- f. Depress a brake pedal with the foot to a pressure of at least 90 pounds.
- g. Depress a clutch pedal with the foot to a pressure of at least 40 pounds.
- h. Exit from an emergency door opening of 24 by 48 inches at least 42 inches from the ground in ten seconds or less.

Visual acuity of at least 20/40 in each eye, with or without corrective lenses; binocular acuity of at least 20/40 in both eyes, with or without corrective lenses; from field of vision of at least 140 degrees; the ability to distinguish the colors red, green, and yellow.

Hearing of at least 7/15 in at least one ear.

No mental, nervous, organic or functional disease or disability likely to interfere with safe driving or other responsibilities of a school bus driver.

Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The work environment is a standard school bus setting. The noise level in the work environment is usually moderate, but occasionally high. While performing the duties of this job, the employee is regularly exposed to outdoor weather conditions, moving mechanical parts, fumes and airborne particles, vibration, and heavy traffic patterns. The employee may be exposed to bodily fluids and bloodborne pathogens.

OTHER

Note: This is not necessarily an exhaustive or all-inclusive list of responsibilities, skills, duties, requirements, efforts, functions or working conditions associated with the job. This job description is not a contract of employment or a promise or guarantee of any specific terms or conditions of employment. The school district may add to, modify or delete any aspect of this job (or the position itself) at any time as it deems advisable.

Board Approved: January 19, 2012. Revised May, 20 2025

I have read and understand this job description.

Signature:

Date:

**Seaside School District
Job Description**

Job Title: Van Driver
Reports To: Transportation Supervisor
FLSA Status: Non-Exempt

JOB SUMMARY

This position transports students by van/bus to school and related activities in a safe and professional manner.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Essential duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Follow and maintains knowledge of all District policy(ies) and procedures.
2. Maintain a thorough working knowledge of all laws, procedures and regulations governing school bus drivers and student transportation.
3. Drives small school vehicles (Type 10 vans and Type 20 buses) on regular routes, activity trips, and field trips in a variety of weather conditions.
4. Assist passengers loading onto bus.
5. Monitors student behavior and enforces rules, maintains order among student passengers, and makes referrals as needed.
6. Performs daily vehicle checks and cleans bus as needed.
7. Takes all responsible precautions and effectively employs restraint techniques to provide for the health and safety of students.
8. Fuels vehicle as needed.
9. Operates accessories such as fire extinguishers, highway warning kits, tire chains, and first aid kits.
10. Reads and follows maps and oral and written directions.
11. Operates cell phone as needed, responding to requests and following directives.
12. Makes mechanical and repair referrals and provides information to mechanic as needed.
13. Informs students of vehicle regulations, safety procedures, and conducts safety drills as required.
14. Works closely with the special education department and administrators to build and adapt transportation plans for students with special needs.
15. Works independently and exercises sound judgment when driving in varying weather conditions, on various surfaces and changing traffic conditions.
16. Maintains concentration and patience in frequently noisy conditions.
17. Completes and files reports and other required documents in an accurate and timely manner.
18. Participates in district required meetings and training activities as required.
19. Reports safety, sanitary and hazards immediately to supervisor.
20. Reacts to change in schedule(s) productively.
21. Maintains appropriate certifications and training hours as required.
22. Has awareness and understanding of the general purposes and goals of public education and a willingness to operate within district procedures, Board policy, and state and federal laws and regulations.
23. Interacts thoughtfully and courteously with students, staff and parents and resolves conflicts in a

Bus Driver

Page 1

- professional manner.
24. Professionally represents the school and the District in interactions with parents, community, staff, and students.
 25. Attends work regularly and is punctual.

MARGINAL DUTIES AND RESPONSIBILITIES

Marginal duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

- ~~1.~~ Attends staff meetings and in-service trainings as requested.
- ~~2.1.~~ ~~Attends in-service trainings as requested.~~
2. Performs general cleaning including washing windows, sweeping/mopping, picking up garbage and sanitizing seats.
3. Performs bus dispatch (bus and driver scheduling), trip planning and scheduling, post trip bus check-in, AM/PM route start up and assist with school bus routing, as necessary.
- ~~3.4.~~ Performs special projects as requested to organize the operation of the bus barn, shop and transportation department.
- ~~4.5.~~ Reports accidents, road and other hazards, as necessary.
- ~~5.6.~~ Substitutes for other drivers, as needed.

SUPERVISORY RESPONSIBILITIES

All school employees have some responsibility for supervising students and assisting in maintaining a safe environment.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Education and/or Experience:** High school diploma or General Education Diploma (GED) or equivalent combination of education and experience. At least six months full-time driving experience or three years normal driving experience. Previous experience working in a transportation or bus driving position preferred.
- **Interpersonal Skills:** Works well with others from diverse backgrounds. Focuses on solving conflict; maintaining confidentiality; listening to others without interrupting; keeping emotions under control; remaining open to others' ideas and contributing to building a positive team spirit. Demonstrated ability to remain calm and professional in an environment with frequent interruptions.
- **Language Skills:** Ability to communicate fluently verbally and in writing in English. Ability to respond to common inquiries or complaints from students, parents, staff or members of the community. Ability to read and interpret documents such as safety rules, operating and maintenance instructions and procedure manuals. Ability to write routine reports.

- **Mathematical Skills:** Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions and decimals. Ability to perform these operations using units of American money and weight measurement and distance.
- **Reasoning Ability:** Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.
- **Computer Skills:** General knowledge of computer usage. Ability to proficiently use assigned programs and equipment as applicable to the essential duties of the position. Specialized training may be required.
- **Other Skills and Abilities:** Ability to appropriately communicate with students, teachers, parents and members of the community. Ability to prioritize work tasks and exercise good judgment while working in a dynamic environment.
- **Certificates, Licenses, Registrations:** Certificates as determined by the District including a valid Oregon Class C Non-Commercial Driver License (or Class B CDL) , and the ability to obtain a valid First Aid/CPR card.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions

While performing the duties of this job, the employee is regularly required to talk and hear. The employee is frequently required to walk, stand, sit, use hands for fine manipulation, handle or feel and reach with hands and arms. The employee is regularly required to stoop, kneel, crouch or crawl and climb stairs. The employee must regularly lift and/or move up to 25 pounds, frequently up to 50 pounds and occasionally up to 100 pounds or more. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

Specifically the employee must have the ability to:

- a. Open and close a manually operated bus entrance door control with a force of at least 30 pounds.
- b. Climb and descend steps with a maximum step height of 17 ½ inches.
- c. Operate two hand controls simultaneously and quickly.
- d. Have a reaction time of three-fourths of a second or less from the throttle to the brake control.
- e. Carry or drag a 125-pound person 30 feet in 30 seconds or less.
- f. Depress a brake pedal with the foot to a pressure of at least 90 pounds.
- g. Depress a clutch pedal with the foot to a pressure of at least 40 pounds.
- h. Exit from an emergency door opening of 24 by 48 inches at least 42 inches from the ground in ten seconds or less.

Visual acuity of at least 20/40 in each eye, with or without corrective lenses; binocular acuity of at least 20/40 in both eyes, with or without corrective lenses; from field of vision of at least 140 degrees; the ability to distinguish the colors red, green, and yellow.

Hearing of at least 7/15 in at least one ear.

No mental, nervous, organic or functional disease or disability likely to interfere with safe driving or other responsibilities of a school bus driver.

Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The work environment is a standard school bus setting. The noise level in the work environment is usually moderate, but occasionally high. While performing the duties of this job, the employee is regularly exposed to outdoor weather conditions, moving mechanical parts, fumes and airborne particles, vibration, and heavy traffic patterns. The employee may be exposed to bodily fluids and bloodborne pathogens.

OTHER

Note: This is not necessarily an exhaustive or all-inclusive list of responsibilities, skills, duties, requirements, efforts, functions or working conditions associated with the job. This job description is not a contract of employment or a promise or guarantee of any specific terms or conditions of employment. The school district may add to, modify or delete any aspect of this job (or the position itself) at any time as it deems advisable.

Board Approved: January 19, 2012. Revised: October 15, 2024, May 20, 2025

I have read and understand this job description.

Signature:

Date:

Seaside School District Job Description

Job Title: District Library-Media Teacher
Reports To: Building Administrator
FLSA Status: Exempt

JOB SUMMARY

The District Library Media Teacher guides and supports district library/media programs K-12 and will be centered at the secondary schools. This work supports the District's instructional programs and promotes equitable access to resources, encouraging all students and staff to become lifelong readers and independent users and producers of information. This position also provides educational services to a variety of students in a classroom setting; instructs students, maintains student discipline and is responsible for student academic achievement.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Essential duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Follow and maintain knowledge of all District policy(ies) and procedures.
2. Demonstrate knowledge of District curriculum and the developmental characteristics of appropriate age groups.
3. Collaborate with school library assistants and classroom teachers to design and deliver information literacy, digital citizenship, reading engagement, and instructional technology curriculum.
4. Promote and instill a school/district-wide culture of reading and literature appreciation, one that encourages students and staff to take full advantage of library media resources.
5. Support the schools' library media programs, working cooperatively with school administrators, staff and users.
6. Collaborate with the Technology Department to support technology integration of knowledge and skill.
7. Represent District libraries in discussions about school and District initiatives and interpret school and District initiatives, including the libraries' roles, for District staff.
8. Establish procedures for involving students, staff, administrators, and library staff in evaluating and selecting materials.
9. Work with automated circulation and cataloging system.
10. Provide reference and advisory services to users seeking educational and instructional resources.
11. Provide access to educational resources through the use of technology and network sources.
12. Develop coordination with agencies supporting libraries.
13. Review professional journals and other literature for current educational trends, resources, and publications.
14. Develop a District system for the continued curation of inventory of library collections.
15. Work with District library staff and administration to create inviting, respectful, and safe learning environments in the District libraries.
16. Set and maintain appropriate standards of behavior in the libraries.
17. Assist with selection, supervision, and training of library assistants, student aides, and volunteers.
18. Manage program budget, seek grant funds, and manage program implementation.
19. Support integration of library media supports into classrooms throughout the District.

20. Develops and maintains a classroom environment conducive to effective learning within the limits of the resources provided by the District.
21. Plans a program of study that meets the individual needs, interests and abilities of students.
22. Instructs students and assigns relevant homework.
23. Grades papers, assignments, and assessments promptly and accurately.
24. Prepares and administers subject/topical specific tests to measure student abilities and progress.
25. Prepares report cards and progress reports.
26. Facilitates conferences with students and parents.
27. Completes required paperwork in specified time and manner.
28. Designs and implements appropriate instruction assigned in accordance with students' needs, District curriculum and state standards.
29. Conducts appropriate assessments of students' work and maintains accurate and regular data on students in areas of attendance, grades and IEP progress, if applicable.
30. Assists students with tracking assignments and managing behaviors.
31. Supervises students in hallways before, after and between classes, in library, and at special events, ensuring safety and security.
32. Works to establish and maintain open lines of communication with students and their parents concerning the academic and behavioral progress of their students through conferences, written messages, telephone calls and/or e-mail.
33. Uses a variety of instructional techniques and instructional media, consistent with the needs and capabilities of the individuals or student groups involved.
34. Assesses the accomplishments of students on a regular basis and maintains such records as required by law and by District policy.
35. Take all responsible precautions to provide for health and safety of the students and to protect equipment, materials and facilities.
36. Promptly report any serious accident or illness affecting students in the teacher's charge or any incident which might affect the school, teachers or students therein.
37. Assist administration in implementing policies and rules governing student life and conduct.
38. Professionally represent the school and the District in interactions with parents, staff and students and resolves conflict in a professional manner.
39. Maintain appropriate certifications and training hours as required.
40. Comply with applicable District, state, local and federal laws, rules and regulations.
41. Attends work regularly and is punctual.

MARGINAL DUTIES AND RESPONSIBILITIES

Marginal duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Attend in-service trainings and staff meetings.
2. Moves furniture and equipment in the library.
3. Support school programs as requested (i.e. family engagement activities and school assemblies).
4. Substitute for other teachers, as necessary.

SUPERVISORY RESPONSIBILITIES

All school employees have some responsibility for supervising students and assisting in maintaining a safe environment.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Education and/or Experience:** Bachelor's degree (B.A. or B.S.) required, Master's degree (M.A. or M.S.) strongly preferred. Prior successful experience working/teaching in a Media-Library setting strongly preferred.
- **Interpersonal Skills:** Works well with others from diverse backgrounds. Focuses on solving conflict; maintaining confidentiality; listening to others without interrupting; keeping emotions under control; remaining open to others' ideas and contributing to building a positive team spirit. Demonstrated ability to successfully work with and teach children.
- **Language Skills:** Ability to communicate fluently in English both verbally and in writing. Ability to effectively present information and respond effectively to questions in one-on-one, small group situations to students and other school staff. Ability to verbally respond to common inquiries from students. Ability to read and interpret documents such as safety rules, IEPs, operating and maintenance instructions, procedure manuals, governmental regulations and professional journals. Ability to write routine reports and correspondence.
- **Mathematical Skills:** Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.
- **Reasoning Ability:** Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.
- **Computer Skills:** General knowledge of computer usage. Ability to proficiently use assigned programs and equipment as applicable to the essential duties of the position. Specialized training may be required.
- **Other Skills and Abilities:** Demonstrated knowledge of child growth and development at each level of instruction and of the social, emotional, physical and cognitive development of adolescent students. Possesses knowledge of effective behavior management methods. Ability to meet time lines and exercise good judgment while working in a dynamic environment.
- **Certificates, Licenses, Registrations:** Certificates as determined by the District. Must have a valid teacher's license through the Teachers Standards and Practices Commission (TSPC) with a Library Media endorsement strongly preferred, CPR/First Aid card and Oregon Driver License.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to talk and hear. The employee is frequently required to walk, stand, sit, use hands for fine manipulation, handle or feel and reach with hands and arms using a keyboard and video display terminal. The employee is occasionally required to stoop, kneel or crouch. The employee must regularly lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, ability to adjust focus and peripheral vision.

Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The work environment is a standard library setting. The noise level in the work environment is usually low to moderate, but occasionally high depending upon student population and activities. The employee is occasionally exposed to wet or humid conditions and/or outdoor weather conditions. The employee may be exposed to bloodborne pathogens.

OTHER

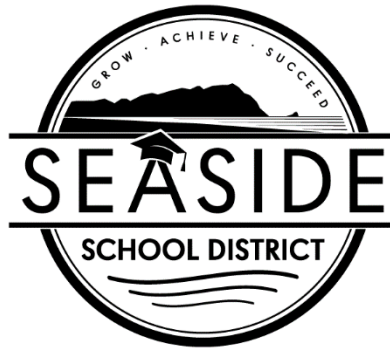
Note: This is not necessarily an exhaustive or all-inclusive list of responsibilities, skills, duties, requirements, efforts, functions or working conditions associated with the job. This job description is not a contract of employment or a promise or guarantee of any specific terms or conditions of employment. The school district may add to, modify or delete any aspect of this job (or the position itself) at any time as it deems advisable.

Board Approved: May 20, 2025

I have read and understand this job description.

Signature:

Date:



May 20, 2025

It is recommended that the Seaside School District 10 Board of Directors adopt two resolutions that establish an updated Supplemental Transportation Plan.

The existing Supplemental Transportation Plan was adopted in 1992 and does not reflect the consolidation of school locations that was completed in 2021.

Chris Peters,
Transportation Supervisor
Seaside School District

**SEASIDE SCHOOL DISTRICT 10
CLATSOP COUNTY, OREGON
2600 SPRUCE DRIVE, SUITE 100
SEASIDE, OR 97138**

Resolution #3 - 2024-2025

**A RESOLUTION APPROVING THE SUPPLEMENTAL TRANSPORTATION PLAN UPDATE
FOR PACIFIC RIDGE ELEMENTARY SCHOOL IN SEASIDE SCHOOL DISTRICT 10**

WHEREAS ORS 327.043 requires school districts to provide transportation services to all students living in their assigned school boundaries outside of the prescribed limits (one mile for primary students and 1 ½ miles for secondary students). The statute also requires a school district to provide transportation for any student identified in a supplemental plan approved by the State Board of Education.

WHEREAS Students qualifying under PL 93-112, Section 504 and Special Education students with Individual Education Plans specifying transportation currently live within the one mile limit around Pacific Ridge Elementary School and;

WHEREAS Pacific Ridge Elementary School's student population includes students who currently reside within the one mile limit in areas identified as being unsafe to walk to and from school (Figure 1) and;

WHEREAS Pacific Ridge Elementary School's student population includes students who currently reside within the Seaside School District 10 Walk Zone (Figure 3) with written approval from Pacific Ridge Elementary School Administration to use an established group bus stop on S Wahanna Road that is proximate to their residence.

IT IS THEREFORE RESOLVED That the Board of Directors of Seaside School District 10 shall include the aforementioned groups of students in a supplemental transportation plan for submission to the State Board of Education.

Approved and adopted this 20th Day of May, 2025

ATTEST: _____

SIGNED: _____
Brian Taylor, Chairman
Board of Directors

**SEASIDE SCHOOL DISTRICT 10
CLATSOP COUNTY, OREGON
2600 SPRUCE DRIVE, SUITE 100
SEASIDE, OR 97138**

Resolution #4 - 2024-2025

**A RESOLUTION APPROVING THE SUPPLEMENTAL TRANSPORTATION PLAN UPDATE
FOR SEASIDE HIGH SCHOOL AND SEASIDE MIDDLE SCHOOL
IN SEASIDE SCHOOL DISTRICT 10**

WHEREAS ORS 327.043 requires school districts to provide transportation services to all students living in their assigned school boundaries outside of the prescribed limits (one mile for primary students and 1 ½ miles for secondary students). The statute also requires a school district to provide transportation for any student identified in a supplemental plan approved by the State Board of Education.

WHEREAS Students qualifying under PL 93-112, Section 504 and Special Education students with Individual Education Plans specifying transportation currently live within the one and a half mile limit around Seaside Middle and Seaside High School and;

WHEREAS Seaside Middle and Seaside High School’s student populations include students who currently reside within the one and a half mile limit in areas identified as being unsafe to walk to and from school (Figure 2) and;

WHEREAS Seaside Middle and Seaside High School’s student populations include ~~e-~~ students who currently reside within the Seaside School District 10 Walk Zone (Figure 3) with written approval from Seaside Middle or Seaside High School Administration to use an established group bus stop on S Wahanna Road that is proximate to their residence.

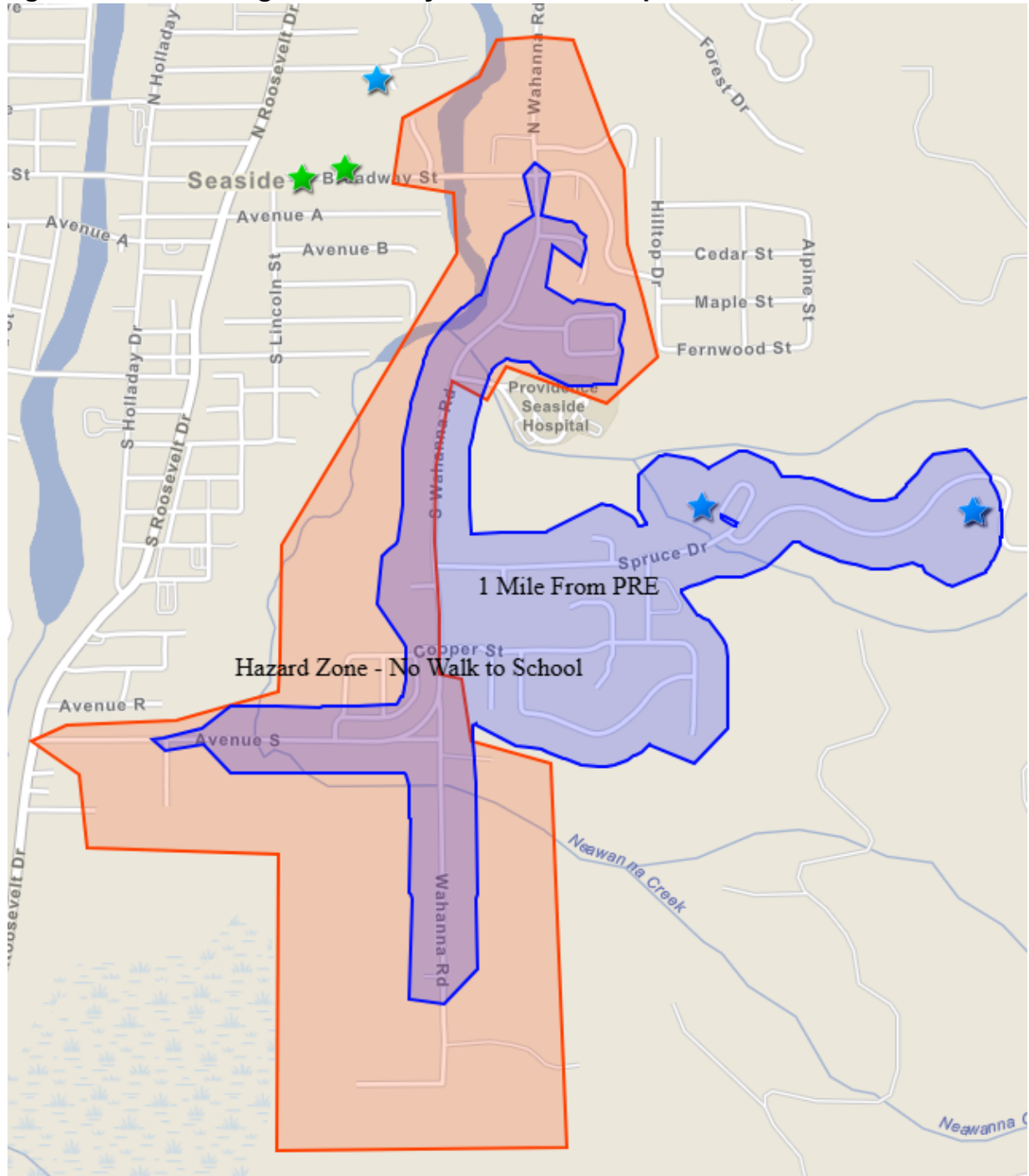
IT IS THEREFORE RESOLVED That the Board of Directors of Seaside School District 10 shall include the aforementioned groups of students in a supplemental transportation plan for submission to the State Board of Education.

Approved and adopted this 20th Day of May, 2025

ATTEST: _____

SIGNED: _____
Brian Taylor, Chairman
Board of Directors

Figure 1: Pacific Ridge Elementary School. 2000 Spruce Drive, Seaside OR 97138



General Area:

S Wahanna Rd N of Spruce
 S Wahanna Rd S of Cooper
 Avenue S
 Broadway & Wahanna

Hazardous Conditions:

High Volume Traffic:
 Wahanna, Spruce, Ave S, Broadway
 Lack of Crosswalks and Sidewalks
 Hospital Entrance: traffic volume &
 emergency vehicles, poor pedestrian
 visibility at cross walk
 Broadway/Wahanna – no crosswalks

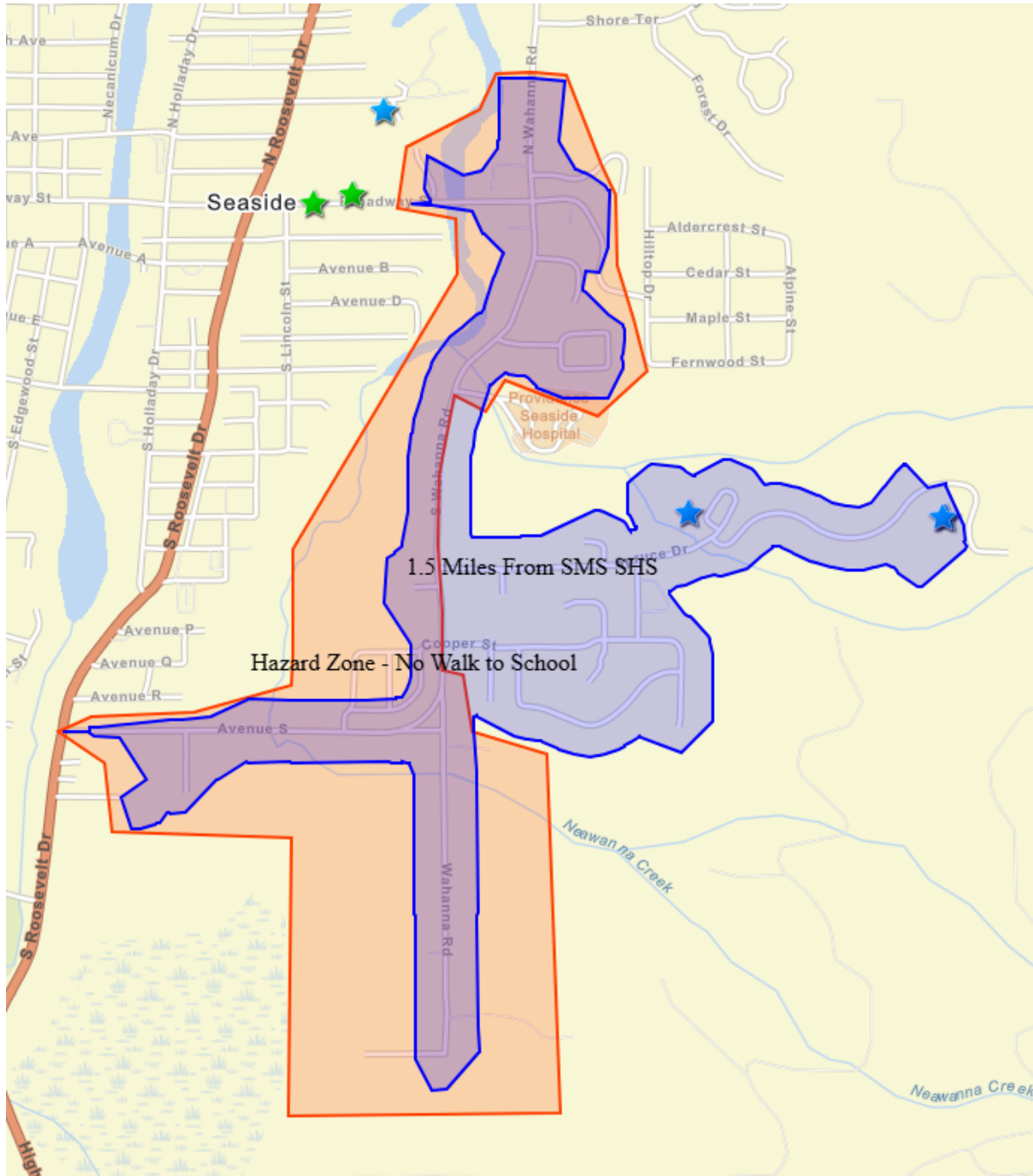
Approximate # of Students:

PRE: Grades PK-5 41

As of May 2025

Key: Stars represent school locations within Seaside School District 10. The Purple Zone is the area within 1 mile from designated school campuses. Orange Zone represents area impacted by a hazard making it unsafe for a student to walk to school.

**Figure 2: Seaside Middle School & Seaside High School.
2600 Spruce St, Seaside OR 97138**



General Area:

S Wahanna Rd N of Spruce
S Wahanna Rd S of Cooper
Avenue S
Broadway & Wahanna

Hazardous Conditions:

High Volume Traffic:
Wahanna, Spruce, Ave S, Broadway
Lack of Crosswalks and Sidewalks
Hospital Entrance: traffic volume & emergency vehicles, poor pedestrian visibility at cross walk
Broadway/Wahanna – no crosswalks

Approximate # of Students:

SMS: Grades 6-8 19
SHS: Grades 9-12 16

As of May 2025

Key: Stars represent school locations within Seaside School District 10. The Purple Zone is the area within 1.5 miles from designated school campuses. Orange Zone represents area impacted by a hazard making it unsafe for a student to walk to school.

Figure 3: Seaside School District 10 Walk Zone

The Seaside School District 10 Walk Zone illustrated below is established as the area within 1 mile of Pacific Ridge Elementary and within 1.5 miles of Seaside Middle School and Seaside High School that have a safe walking route to school. Hazardous conditions that restrict the Walk Zone to the area shown below are documented in Figure 1 and Figure 2.

Students who live inside this Walk Zone will be designated walkers with safe routes to school and will not be assigned to a school bus route unless supported by the Seaside School District 10 Supplemental Transportation Plan.



Approximate # of Students located in the Walk Zone:

PRE: Grades PK-5	53
SMS: Grades 6-8	29
SHS: Grades 9-12	39

As of May 2025

2600 Spruce Drive, Suite 100
Seaside, OR 97138
P: 503.738.5591
F: 503.738.3471
www.seaside.k12.or.us

ADMINISTRATION
Susan Penrod, Superintendent
Toni Vandershule, Business Manager
Cate Blakesley, Director of Curriculum & Instruction
Jenny Risner, Director of Special Services



Pacific Ridge Elementary
Seaside Middle School
Seaside High School

BOARD OF DIRECTORS
Brian Taylor, Chair
Michelle Hawken, Vice-Chair
Chris Corder
Katherine Davidson
Sondra Gomez
Kevin LaCoste
Shannon Swedenborg

May 12, 2025

Dear Seaside School Board,

I am requesting that the Seaside School Board declare the school buses below, as surplus property and authorize their disposal. They are no longer useful to the district.

- Bus 1601, VIN 1BABNCPA4GF316092
- Bus 2003, VIN 1BABNCSA3LF360523

Warrenton Hammond School District is interested in purchasing both of these buses.

Sincerely,

A handwritten signature in cursive script that reads "Susan Penrod".

Susan Penrod
Superintendent

Seaside School District 10

Code: DBEA
Adopted: 4/21/15
Revised/Readopted: 8/17/21
Orig. Code: DBEA

Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual district budget in keeping with the provisions of applicable state laws.

Educational policy decisions are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The following will govern the make-up and process of establishing the district's budget committee:

1. The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must:
 - a. Live and be registered to vote in the district;
 - b. Not be an officer, agent or employee of the district.

2. At least one member of the budget committee must be a member of the district's educational equity advisory committee.

2.3. No budget committee member may receive any type of compensation from the district;

3.4. At a Board meeting no later than October, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons. The Board may contact persons who have served previously and request to apply. All such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate;

4.5. At a Board meeting in November, the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At a regular meeting in December, the Board will appoint persons to fill the vacant positions;

5.6. The appointive members of the budget committee will be appointed for terms of three years.

~~6-7.~~ If any appointive member is unable to complete the term for which the member was appointed, the Board will announce the vacancy at a regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at a regular Board meeting.

Budget Committee Responsibilities

The following items explain the budget committee responsibilities:

1. At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee;
2. A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action;
3. The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public;
4. The budget committee may request any information used in the preparation of or for revising the budget document from the superintendent or business manager. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee;
5. After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board.

END OF POLICY

Legal Reference(s):

[ORS 174.130](#)
[ORS 192.610 to -192.695](#)

[ORS 294.305 to -294.565](#)
[ORS 433.835 to -433.875](#)

Cross Reference(s):

DBG - Budget Hearing and Notice

OSBA Model Sample Policy

Code: IIA
Adopted:

Instructional Materials**

The Board believes proper care and judgment should be exercised in selecting core and supplemental instructional materials and school and classroom library materials, and that those materials should be inclusive of populations represented in a global society. The process to select materials will reflect respect for all people, regardless of race, color, creed, national origin, age, sex, sexual orientation, gender identity, or disability.

A material involved with a reconsideration will remain available throughout the reconsideration process. Materials will not be removed for discriminatory reasons. A request for reconsideration of materials may be processed through established procedures found in accompanying administrative regulations. Meetings of reconsideration committees may be subject to Public Meetings Law. Records regarding reconsideration procedures are subject to Public Records Law.

This policy is not intended to cover classroom activities. Complaints regarding classroom activities unrelated to materials can be filed using other established district complaint procedures.

The term “instructional material” includes core instructional materials, supplemental materials, school library materials, and classroom library materials.

Some materials may fall into more than one of the following categories. If there is a question regarding selection or reconsideration, the district administration may select which procedure to use.

Definitions

“Core instructional material,”¹ sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks, and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books, or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

“Supplemental instructional materials” means instructional materials used as part of the course of study, which are not part of the core instructional materials. They contain materials to supplement and/or differentiate core instruction and are generally teacher selected. These materials are not adopted by the Board. Materials required or assigned to be used as part of a class may be considered supplemental instructional materials, regardless of the source or location of the material.

“School library materials” means materials which are kept in the school library for student selection and use. The use of these materials may not be required for a particular class, but they may be selected by

¹ This comes from OAR 581-011-0050(1), referring to instructional materials which must be adopted by local school boards.

students to use. These may include books, media, newspapers, magazines, videos, websites, or databases, including in digital or print, etc. These materials are not adopted by the Board.

“Classroom library materials” means materials which are kept in the classroom for student selection and use. The use of these materials is not required for the class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, etc. These materials are not adopted by the Board.

Core Instructional Materials

The Board retains the authority to approve core instructional materials used in district schools and authorizes the superintendent ~~for designee~~ to develop and implement administrative regulations governing selection and adoption of such materials. Procedures will provide for involvement of administrators, staff, parents, ~~students,~~ and community members; will use established selection criteria to contribute to the attainment of district, program, and course or grade-level goals; and will reflect recent knowledge, trends, and technology in the field.

The district will review core instructional materials in accordance with the State Board of Education adoption cycle. Each core instructional program and its instructional materials will be reviewed ~~on a seven-year cycle,~~ and any resulting recommendations will be issued by district administration to the Board for approval. All recommended core instructional materials shall be approved by the Board prior to use. ~~The adoption of textbooks for American history and government by the Board and any committee shall be done in a manner in accordance with ORS 337.260.~~ The district will establish a process and timeline for regularly determining and considering whether core instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge. ~~All requests for reconsideration of core instructional materials may be considered under administrative regulation IIA-AR(2) - Reconsideration of Core Instructional Materials.~~

~~The district may choose to independently adopt core instructional materials which are not on the state-approved list, using state-approved selection criteria. (See administrative regulation IIA-AR(6) – Independent Adoption of Instructional Materials)~~

Supplemental Instructional Materials

All supplemental instructional materials will be selected by ~~teachers, principals, librarians, and/or others, as determined appropriate~~ ~~which may not be through any formal selection procedure~~. Such materials will contain suitable readability levels and support the district’s adopted curriculum content. Materials will be used for their intended audience. ~~All requests for reconsideration of supplemental instructional materials may be considered under administrative regulation IIA-AR(3) - Reconsideration of Supplemental Instructional Materials.~~

School Library Materials

All school library materials will be selected by a librarian using established selection criteria. Such materials will contain suitable readability levels. ~~All requests for reconsideration of school library materials may be considered under administrative regulation IIA-AR(4) - Reconsideration of School or Classroom Library Materials.~~

Classroom Library Materials

All classroom library materials will be selected by a classroom teacher and/or others, with no formal selection procedure. Such materials will contain suitable readability levels. Teachers are responsible for knowing the available materials in their classroom library. All requests for reconsideration of classroom library materials may be considered under administrative regulation IIA-AR(4) - Reconsideration of School or Classroom Library Materials.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 332.107](#)
[ORS 336.035](#)
[ORS 336.082](#)
[ORS 336.840](#)
[ORS 337.120](#)
[ORS 337.141](#)

[ORS 337.150](#)
[ORS 337.260](#)
[ORS 337.511](#)
[ORS 339.155](#)
[ORS 659.850](#)

[OAR 581-011-0050 - 0117](#)

[OAR 581-021-0045](#)
[OAR 581-021-0046](#)
[OAR 581-022-2310](#)
[OAR 581-022-2340](#)
[OAR 581-022-2350](#)
[OAR 581-022-2355](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2024).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2018).

OSBA Model Sample Administrative Regulation

Code: IIA-AR(5)

Revised/Reviewed:

Request for Reconsideration of Instructional or Library Materials Form

(Submit to ~~Superintendent~~(Principal))

{Student choice reading is endorsed by the district as a key component of literacy and reading instruction. Student choice in reading materials is honored, with the understanding that parents/guardians have the final decision in what their child is reading. When materials are challenged, the principles of the freedom to read, listen, and view will also be considered for all students.}

Please complete this form in its entirety for consideration. This document will become a public record and is subject to public records requests.

Requests for reconsideration will be processed in accordance with the following:

1. Core instructional materials: IIA-AR(2) - Reconsideration of Core Instructional Materials
2. Supplemental instructional materials: IIA-AR(3) - Reconsideration of Supplemental Instructional Materials
3. School and classroom library materials: IIA-AR(4) - Reconsideration of School or Classroom Library Materials

People who wish to file a request for reconsideration of {supplemental and/or school or classroom library materials} must follow the informal process for concerns related to those instructional materials prior to filing this request for reconsideration.

Request initiated by: _____ Phone _____

Address _____ City _____ Zip _____

Email: _____

Book or other material:

Title: _____ Author _____

Publisher: _____ Publication Date: _____

Type of material: Article Audio recording Book Textbook Video Website

Other: _____

Producer/Source (if known): _____

Please respond to the following questions.

1. Did you discuss your concerns with the teacher or other involved staff? Yes No

If no, you must first discuss your concerns with the teacher or other involved staff before filing a request for reconsideration.

If yes, on what date? _____

Please provide a summary of the conversation: _____

What is the name of the staff member(s)? _____

2. Did you review the entire material? Yes No

If not, what sections did you review? _____

3. How was the material acquired by the student (i.e., required reading, free choice selection, etc.)?

4. To what in the material do you object and why? (Please be specific and cite pages, frames, etc.)

5. What material do you recommend in its place which would provide information on the subject?

6. What action are you requesting the reconsideration committee consider? _____

7. Do you wish to provide oral or written testimony to the reconsideration committee?
 Yes, oral testimony Yes, written testimony No

If yes, please call the superintendent's ~~principal's~~ office at 503-738-5591 ~~_____~~.

Signature

Date

Received by superintendent ~~principal~~: _____

Date

References:

OSBA Model Sample Policy

Code: IKJ

Adopted:

Artificial Intelligence

{ The purpose of this policy is to facilitate actions regarding artificial intelligence. Many OSBA members have developed statements, policies, or positions, or have responsible use agreement language that includes related content; this policy is not intended to replace that language. }

The Board believes that artificial intelligence (including generative artificial intelligence) is a useful tool. The Board also recognizes that generative artificial intelligence involves risk, including input and output bias, inaccuracies, and hallucinations. As such, it is critical that staff and student use is conducted responsibly.

Independent Student Use

Specific rules for the independent use of generative artificial intelligence for assigned student work may be developed by the teacher and communicated to students. Teachers should consider the following in establishing these rules:

1. Accessibility of programs and technology for all students outside of school;¹
2. Student awareness of bias and inaccuracies and student ability to responsibly address those concerns; and
3. The teacher's ability to detect usage accurately and consistently.

Failure to follow these rules may result in incomplete credit or disciplinary action.

Student Use as Part of Class

Teachers may use generative artificial intelligence as part of instruction to further course objectives. Only applications approved by the district's {IT Department} will be allowed to be used as part of the class. All Terms of Use will be followed, along with any additional rules established by the {IT Department} or the teacher. Students are not allowed to share logins or passwords.

~~{Prior to allowing students to use generative artificial intelligence as part of a class the teacher will provide notice to parents with an explanation of its use.} {The {district} {school} will provide notice to parents regarding student use of generative artificial intelligence as part of classes.}~~

Staff Use

District staff are authorized to use generative artificial intelligence to perform various work functions. Staff are responsible for ensuring their use complies with all laws, including, but not limited to copyright and privacy laws.

¹ For example, do all students have access to computers and internet away from school; does the age of the students affect their ability to access generative artificial intelligence?

Staff Professional Development

The district will seek out professional development opportunities for staff to learn how to use generative artificial intelligence for various work functions.

FERPA and Confidentiality

All laws regarding student records, confidentiality, privacy, and student internet use will be followed at all times. District staff are prohibited from sharing personally identifiable information (PII)² with any generative artificial intelligence application.

Violations

Students and staff in violation of policy or related rules may be subject to discipline and may be referred to law enforcement.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133.

Children’s Internet Protection Act (CIPA), 47 U.S.C. §§ 254(h) and (l); 47 C.F.R. § 54.520.

Children’s Online Privacy Protection Act of 1998, 15 U.S.C. §§ 6501–6505

Family Educational Rights and Privacy Act (FERPA) of 1974, 20 U.S.C. § 1232g; 34 C.F.R. § 99.

Protection of Pupil Rights, 20 U.S.C. § 1232h.

² See Board policy JOB – Personally Identifiable Information for additional information.

OSBA Model Sample Policy

Code: IKF
Adopted:

Graduation Requirements**

{If the district has additional credit or graduation requirements above the state requirements, the district is required to include those additional credits and graduation requirements in policy (see OAR 581-022-2000(1)). OAR 581-022-2115(13) requires districts to also have a policy on student-initiated test impropriety (model language to meet this requirement is also in policy IL – Assessment Program); OAR 581-022-2120 requires districts to have a policy about proficiency in Essential Skills in student languages of origin (currently waived through the 2027-28 school year); OAR 581-022-2020(3) requires districts to establish criteria for the certificate of attendance in policy.}

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

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

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

1. ~~A foster child~~ In foster care¹;
2. Experiencing houselessness²;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker;~~or~~
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program;
or
7. ³Enrolled in an approved recovery school under ORS 336.680.

For any student identified above, the district shall accept any credits earned by the student in an educational program⁴ in this state, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that educational program in this state.

¹ ~~As~~ “Foster child” is defined in ORS 30.297.

² {ORS 329.451(2) and OAR 581-022-use the term “homeless.”} See OAR 581-022-2000 for additional information.

³ Applies to high school diplomas awarded on or after January 1, 2026.

⁴ “Educational program in this state” means an educational program that is provided by a school district, a public charter school, an approved recovery school (applies to diplomas awarded on or after January 1, 2026), the Youth Corrections Education

Diploma

A high school diploma will be awarded to students⁵ in grades 9 through 12 who complete a minimum of {⁶}25 credits which include at least:

1. Three credits in mathematics (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I);
2. Four credits in language arts⁷ (shall include the equivalent of one unit in written composition);
3. Three credits in science;
4. Three credits in social sciences (~~including~~ shall include 0.5 unit of US civics⁸ credit in addition to at least 2.5 units of credit aligned to the Oregon State Board adopted standards for US and world history, ~~civics,~~ geography, ~~and~~ economics (~~including personal finance~~) and ⁹financial literacy);
5. ¹⁰One-half credit of higher education and career path skills;
6. ¹¹One-half credit of personal financial education;
7. One credit in health education;
8. One credit in physical education; and
9. Three credits in career and technical education, the arts or world languages¹² (units shall be earned in any one or a combination).

Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long-term care or treatment facility described in ORS 343.~~962~~⁹⁶¹ or a hospital identified in ORS 343.261.

~~⁵ Students who were first enrolled in grade 9 during the 2022-2023 school year or first enrolled in grade 9 in any previous school year.~~

⁶ {If the district has additional credit or graduation requirements beyond the state minimum of 24, the district is required to include those additional credits and graduation requirements in the following list. }

⁷ “Language arts” includes reading, writing and other communications in any language, including English.

⁸ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).

⁹ This requirement is replaced with a one-half credit of personal financial education requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year.

¹⁰ Higher education and career path skills becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

¹¹ Personal finance education becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

¹² “World languages” includes sign language, heritage languages and languages other than a student’s primary language.

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

To receive a diploma, in addition to credit requirements outlined ~~in OAR 581-022-2000~~ above, a student must¹³:

1. ¹⁴Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;
2. Develop an education plan and build an education profile;
3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)); ~~and~~
4. Participate in career-related learning experiences;
5. ~~Complete a senior research paper; and~~
- 4.6. ~~Complete a Pacifica Project.~~

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below and other criteria, if applicable, outlined in OAR 581-022-2010 (3):

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

Having met the above eligibility criteria, a modified diploma will be awarded to students who, while in grade nine through completion of high school, complete 24 credits ~~which shall~~ with at least 13 of those credits to include:

1. Three credits in language arts;
2. Two credits in mathematics;
3. Two credits in science;

¹³ ~~[The proficiency in Essential Skills requirement has been waived and is not a condition of receiving a high school diploma during the 2021-2022, 2022-2023 or 2023-2024 school year (Senate Bill 744, 2021).]~~

¹⁴ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

4. Two credits in social sciences (which may include history, civics, geography and economics (including personal finance));
5. ¹⁵One-half credit in personal financial education;
6. ¹⁶One-half credit in higher education and career path skills;
7. One credit in health education;
8. One credit in physical education; and
9. One credit in career technical education, the arts or world languages (units may be earned in any one or a combination).

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

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

1. ¹⁷Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;
2. Develop an education plan and build an education profile; ~~and~~
3. ~~Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s));~~
4. Complete a senior research paper; and
- 3-5. Complete a Pacifica Project.

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

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in ~~learning expectations~~ the achievement level, construct, or ~~content that is to be measured, grade level standard, or~~ measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student’s assessment may adjust the administration of the assessment and/or the assessment’s achievement standard. The IEP or 504 team must inform the student’s parent that the use of a modification on an assessment will result in an invalid assessment;

¹⁵ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

¹⁶ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

¹⁷ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student’s progress toward the modified diploma.

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

A student’s school team (which must include an adult student, parent/guardian of the student) shall decide ~~that if~~ a student ~~should~~ will work toward a modified diploma no earlier than the end of grade six and no later than two years before the student’s anticipated exit from high school.

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

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

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

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

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

[¹⁸] Essential Skills

The district ~~will~~ ~~will not~~ allow English Language Learner (ELL) students to demonstrate proficiency in Essential Skills in the student’s language of origin for a high school diploma or a modified diploma.

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

Essential Skills Appeal

¹⁸ {[OAR 581-022-2120(2) requires districts to have “policy whether to allow ELL students to demonstrate proficiency in all required Essential Skills in the students’ language of origin.” OAR 581-022-2120(4) waives this requirement through the 2027-28 school year.] Therefore, these two sections, i.e., Essential Skills and Essential Skills Appeal, are not required to be in policy at this time. The district could elect to keep the language and the bracketed portion of this footnote.}

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

Extended Diploma

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

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

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than ~~six~~ 6 credits in a self-contained special education classroom, and will include:
 - a. Two credits in mathematics;
 - b. Two credits in language arts;
 - c. Two credits in science;
 - d. Three credits in history, geography, economics or civics;
 - e. One credit in health;
 - f. One credit in physical education; and
 - g. One credit in the arts or a world language; and
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement; or
 - c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

~~Beginning in grade five or beginning after a documented history to qualify for an extended diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an extended diploma.~~ For students with a documented history, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such documented history has been established, the following:

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

Alternative Certificates

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

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

Certificate of Attendance

A {¹⁹} certificate of attendance²⁰ will be awarded to students who:

1. ~~{~~Have maintained regular full-time attendance²¹ for at least four years beginning in grade nine;
2. Do not satisfy requirements for a high school diploma, modified diploma or extended diploma; and
3. Have a documented history²².~~}~~

For students with a documented history²³, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such a documented history has been established, the following:

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

Other District Responsibilities

The district will ensure that all students have onsite access to the appropriate resources and courses to achieve ~~a~~ high school diplomas, ~~a~~ modified diplomas, ~~an~~ and extended diplomas, ~~or an alternative~~

¹⁹ {The Board shall define criteria for a certificate of attendance. OAR 581-022-2200 (3). See the Oregon Department of Education’s [Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992](#). }

²⁰ A student who began grade 9 before July 1, 2020, may be awarded an alternative certificate if the student satisfies the requirements for an alternative certificate which are in effect on the day before July 1, 2024.

²¹ {There is no established definition of “regular full-time attendance. The district should review any existing attendance definitions, consider the needs of students in the district and establish clear criteria. This should include how excused and unexcused absences are counted. A few options are provided. }

[“Regular full-time attendance” means not being absent for more than 10 percent of school days that the student is enrolled in a school year. See OAR 581-020-0631 for definition of chronic absenteeism. Excused absences [are considered absences for this purpose] [will not be counted against a student.]]

[“Regular full-time attendance” means not having eight or more unexcused absences in any four-week period during which school is in session. See ORS 339.065 for definition of irregular attendance. This will be calculated on an annual basis and equates to having unexcused absences for less than 20 percent of the days or class periods during which school is in session.]

²² “Documented history” means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

²³ “Documented history” means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

~~certificate~~ at each high school in the district. The district will provide [age-appropriate and developmentally appropriate] literacy instruction to all students until graduation.

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

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

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance in the later of 4 years after starting ~~the ninth~~ grade 9, or until the student reaches the age of 21 years if the student is entitled to a public education until the age of 21 under state or federal law.

A student may ~~satisfy~~ complete the requirements for a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance in less than four years but not less than three years. To satisfy the requirements for a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance in less than ~~four~~ 4 years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

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

A student who receives a modified diploma, an extended diploma, or ~~an alternative certificate~~ a certificate of attendance shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student ~~and, w~~ When added together, the district will provide a total number of hours of instruction and services to the student that equals at least the total number of instructional hours that ~~are~~ is required to be provided to students who are attending a public high school. The district may not unilaterally decrease the total number of hours of instruction and services to which the student has access regardless of the age of the student.

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

Eligible students with disabilities are entitled to a free appropriate public education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, ~~an alternative certificate~~ a certificate of attendance or completion of a General Education Development document. The continuance

of services for students with disabilities for a modified diploma, extended diploma or ~~alternative certificate~~ certificate of attendance is contingent on the IEP team determining the student’s continued eligibility and special education services are needed.

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

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt-out of the ~~Smarter Balanced or alternate Oregon Extended Assessment~~ Oregon statewide assessments in language arts and/or mathematics by completing the Oregon Department of Education’s Opt-out Form²⁴ and submitting the form to the district.

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

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

END OF POLICY

Legal Reference(s):

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

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

Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992, published by the OREGON DEPARTMENT OF EDUCATION.

²⁴ Oregon Department of Education page for: [30-day notice and opt-out form](#)

OSBA Model Sample Policy

Code: IKFB
Adopted:

Graduation Exercises

The Board believes that completion of the requirements for a diploma, a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance from public schools is an achievement that improves the community as well as the individual. The Board wishes to recognize this achievement in a publicly celebrated graduation exercise.

Accordingly, appropriate graduation programs may be planned by the {school} on the date selected ~~by {the Board}~~.

The {district}{school}'s valedictorian(s), salutatorian(s) or others, at the discretion of the principal or designee, may be permitted to speak as part of the district's planned graduation program. All speeches will be reviewed and approved in advance by the building principal or designee.

All students {in good standing¹} who have successfully completed the requirements for a high school diploma, or qualify to receive or receives a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance, including ~~{a students participating in a district sponsored alternative education program and}~~ a students with disabilities receiving a document certifying successful completion of program requirements, shall have the option to participate in graduation exercises.

A student shall be allowed to wear a dress uniform issued to the student by a branch of the U.S. Armed Forces if the student:

1. Qualifies to receive a high school diploma, a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance; and
2. Has completed basic training for, and is an active member of, a branch of the U.S. Armed Forces.

Graduating students will be allowed to wear ²“Native American ~~{or other}~~ items of cultural significance”⁴ ~~{³ or other items of cultural significance}~~.

END OF POLICY

¹ {A student may be denied participation in graduation exercises for conduct that violates board policy, administrative regulation and/or code of conduct provisions.}

² “Native American items of cultural significance” means items or objects that are traditionally associated with a Native American or that have religious or cultural significance to a Native American.

³ {ORS 332.112 requires that districts allow students to wear “Native American items of cultural significance” to graduation and other school events. Districts can choose to allow students to wear items of significance to other cultures.}

⁴ The district may prohibit an item or object that: a) is likely to cause a substantial disruption of, or material interference with the graduation ceremony, or b) replaces a cap or gown customarily worn at a graduation ceremony.

Legal Reference(s):

[ORS 329](#).451
[ORS 332](#).107
[ORS 332](#).112
[ORS 339](#).505
[ORS 343](#).295

[ORS 659](#).850
[OAR 581](#)-021-0050
[OAR 581](#)-021-0055
[OAR 581](#)-021-0060
[OAR 581](#)-022-2000

[OAR 581](#)-022-2010
[OAR 581](#)-022-2015
[OAR 581](#)-022-2020
[OAR 581](#)-022-2505

31 OR. ATTY. GEN. OP. 428 (1964)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Kay v. David Douglas Sch. Dist. No. 40,1987); cert. den., 484 U.S. 1032 (1988).

Doe v. Madison Sch. Dist. No. 321, 177 F.3d 789 (9th Cir. 1999).

Lee v. Weisman, 505 U.S. 577 (1992).

Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).

Seaside School District 10

Code: JECA
Adopted: 7/26/07
Revised/Readopted: 1/18/22
Orig. Code: JECA

Admission of Resident Students

Resident students may be admitted under the following conditions:

1. A school-age student who lives within the district attendance area between the ages of 5 and 19 shall be allowed to attend school without paying tuition.
2. A student who turns 19 years of age during the school year shall continue to be eligible for a free and appropriate public education for the remainder of the school year.
3. The Board may admit an otherwise eligible student who is not receiving special education and who has not yet attained 21 years of age prior to the beginning of the current school year if the student is shown to be in need of additional education in order to receive a diploma or a modified diploma. This student may attend school without paying tuition for the remainder of the school year.
4. The Board shall admit an otherwise eligible student who has not yet attained age 21 prior to the beginning of the current school year if the student is receiving special education services and:
 - a. Has not yet received a regular high school diploma; or
 - b. Has received a modified diploma, an extended diploma or ~~an alternative~~ certificate of attendance.
5. Students whose parent or guardian voluntarily placed the child outside the child's home with a public or private agency and who is living in a licensed, certified or approved substitute care program, and whose residency is established pursuant to Oregon Revised Statute (ORS) 339.134.
6. Students who are military children¹ are considered resident of the district, if the district is the district of military residence² for the military child. Parents of military students must provide proof of residency within 10 days after the date of military transfer or pending transfer indicated on the official military order.
7. The ~~Board~~ district will deny regular school admission to a student who has become a resident student and who is under expulsion from another district for reasons other than a weapons policy violation.

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

² "School district of military residence" means the school district in which 1) the family of a military child intends to reside as the result of a military transfer; or 2) if the school district in which the family intends to reside is unknown, the school district in which the military installation identified in the official military order is located.

8. The ~~Board district~~ shall deny, for at least one calendar year from the date of the expulsion, regular school admission to a student who has become a resident student and who is under expulsion from another district for a weapons policy violation.

9. The ~~Board district~~ may, based on district criteria, provide alternative programs of instruction to a student ~~expelled~~ who has become a resident student and who is under expulsion from another district for a weapons policy violation.

END OF POLICY

Legal Reference(s):

[ORS 109.056](#)
[ORS 327.006](#)
[ORS 339.115](#)

[ORS 339.133](#)
[ORS 339.134](#)
[ORS 433.267](#)

[Senate Bill 802 \(2019\)](#)
[Senate Bill 905 \(2019\)](#)

Seaside School District 10

Code: JFE
Adopted: 7/26/07
Revised/Readopted: 1/18/22
Orig. Code: JFE

Pregnant and Parenting Students

A pregnant and/or parenting student shall be encouraged to continue with an educational program and to participate in all district-sponsored activities ~~unless physically unable~~. The district shall ensure that pregnant and/or parenting students receive special services as necessitated by their condition.

Neither pregnancy nor parenting constitute an exemption from Oregon compulsory attendance law.

~~No pregnant or parenting student shall be excluded from the public schools on the basis of pregnancy or parenthood.~~

The district shall, in considering and obtaining special services for pregnant and/or parenting students:

1. Inform pregnant and/or parenting students and their parents of the availability of such services in the district, education service district or in the community;
2. Facilitate the provision of such services, including counseling, life skills and parenting education, child care, transportation, career development and health and nutrition services to pregnant and/or parenting students;
3. Inform pregnant and/or parenting students and their parents of the availability of resources provided by other agencies, including health and social services;
4. Provide educational programs and schedules that address the individual learning styles and needs of pregnant and/or parenting students;
5. Develop individualized educational programs or services, or both, to address the needs of pregnant and/or parenting students when their educational needs cannot be met by the regularly provided school program.

The superintendent will develop guidelines necessary to ensure compliance with the provisions of state and federal law.

END OF POLICY

Legal Reference(s):

[ORS 336.640](#)

[OAR 581-021-0046](#)

[OAR 581-023-0100\(3\)](#)

OSBA Model Sample Administrative Regulation

Code: JFE-AR
Revised/Reviewed:

Individualized Plan for Pregnant and/or Parenting ~~Teens~~ Students

District _____ Date _____

School _____

Student Information

Student name: _____

Age: _____ Date of birth: _____

Pregnant? Yes No Due date: _____

Parenting? Yes No No. of children: _____ Ages: _____

Living situation: _____

Sources of financial support: _____

Education status: Grade completed 6 7 8 9 10 11 12

On track for graduation? Yes No Number of credits ~~behind~~ needed to be on track? _____

Date of enrollment in individualized plan: _____

Program Information

Check whether service is to be provided and paid for by family, school or agency. If agency, please indicate source. Briefly describe service to be provided.

Education

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Transportation

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Child Care

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Life Skills Training

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Parenting Education

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Career Development

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Health and Nutrition Services

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Counseling

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

Other Social Services

Provided by:

- Family
- School
- Agency

Paid for by:

- Family
- School
- Agency

Description

I have been informed of the services available for pregnant and/or parenting students in the district and I have received information about the availability of resources provided by other agencies, including health and social services.

Signature of student

Date

Signature of parent/guardian

Date

Signature of school representative

Date

Termination Data

Date of termination from program: _____

Reason (check one): Nonattendance Moved Completed diploma¹ Completed GED
 Returned to regular school program
 Other _____

Comments: _____

¹ A “diploma,” as it pertains to Board policy JFE – Pregnant and/or Parenting Students, means a diploma, a modified diploma, or an extended diploma, ~~or an alternative certificate.~~

OSBA Model Sample Policy

Code: JHCD

Adopted:

Medications**/*

{Required policy. The requirement for policy comes from ORS 339.866 (2).}

The district recognizes administering a medication to a student and/or permitting a student to administer a medication to themselves, may be necessary to allow the student to attend school. Therefore, the district allows medication, including injectable medications, to be administered to a student by designated personnel and the administration of medication by a student to themselves without assistance from designated personnel, subject to criteria established by the district and in accordance with Oregon law.

The district shall designate personnel authorized to administer medications to students. Medications, including injectable medications, may be administered by designated district personnel as part of a formal delegation by a registered nurse. Annual training shall be provided to designated personnel in accordance with law. The training will align with the ODE Medication Administration Training and include discussion of this policy, procedures and materials, including but not limited to, procedures outlined in administrative regulation JHCD-AR - Medications.

When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon, treatment for adrenal insufficiency, or another medication to a student as prescribed and/or as otherwise allowed by Oregon law.

A current first-aid/CPR/AED card is required for designated personnel.

The district reserves the right to reject a request for administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The district may revoke permission given to a student to self-administer medication if the student does not responsibly self-administer the medication or abuses the use of the medication, as determined by district personnel.

Medications will be handled, stored, monitored, disposed of and records maintained in accordance with law and established district procedures governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a backup medication is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on district premises who the person believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

{¹} A non-injectable short-acting opioid antagonist may be administered to any student or other individual by district personnel (whether or not they have received training on administering medications) on district premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an opioid overdose.

A school administrator, teacher or other school employee, may administer a short-acting opioid antagonist to a student who experienced or is experiencing an opioid overdose without written permission and instructions of the student’s parents or guardian.†

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

The superintendent shall develop administrative regulations to meet the requirements of law and the implementation of this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 339.866 - 339.871](#)
[ORS 433.800 - 433.830](#)
[ORS 689.800](#)

[OAR 166-400-0010\(17\)](#)
[OAR 166-400-0060\(29\)](#)
[OAR 333-055-0000 - 0035](#)
[OAR 581-021-0037](#)

[OAR 581-022-2220](#)
[OAR 851-047-0000 - 0030](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration: A Manual for School Personnel*.

House Bill 1552 (2024).

¹ {The district is not required to provide or administer this medication. If the district is going to provide for, and administer this medication, this policy language is required. If the district does not intend to provide or administer this medication, there is no requirement to include this language in this policy.}

OSBA Model Sample Administrative Regulation

Code: JHCD-AR

Adopted:

Medications**/*

{Required administrative regulation. The requirement comes from ORS 339.866 (2).}

Students may, subject to the provisions of this administrative regulation, have prescription or nonprescription medication administered by designated district personnel, or may be permitted to administer prescription or nonprescription medication to themselves.

1. Definitions¹

- a. ["Administer" means the direct application of a drug or device whether by injection, inhalation, ingestion, or any other means, to the body of a patient or research subject by: (1) a practitioner or the practitioner's authorized agent; or (2) the patient or research subject at the direction of the practitioner. (ORS 689.005)]
- b. "Adrenal crisis" means a sudden, severe worsening of symptoms associated with adrenal insufficiency, such as severe pain in the lower back, abdomen or legs, vomiting, diarrhea, dehydration, low blood pressure or loss of consciousness. (ORS 433.800)
- c. "Adrenal insufficiency" means a hormonal disorder that occurs when the adrenal glands do not produce enough adrenal hormones. (ORS 433.800)
- d. "Asthma" means a chronic inflammatory disorder of the airways that requires ongoing medical intervention. (ORS 339.866)
- e. "Delegation" means a formal delegation of a nursing procedure by a registered nurse to district personnel in accordance with the Oregon Nurse Practice Act. (OAR Chapter 851)
- f. "Designated personnel" means the school personnel designated and trained to administer medication pursuant to district policy and procedure.
- g. "Medication" means medication that is not injected; premeasured doses of epinephrine that are injected; medication that is available for treating adrenal insufficiency; and Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug. "Medication" also means any prescription for bronchodilators or autoinjectable epinephrine prescribed by a student's Oregon licensed health care professional for asthma or severe allergies. "Medication" does not include nonprescription sunscreen. (ORS 339.866; ORS 339.867)
- h. "Nonprescription medication" means nonprescription drugs as defined in ORS 689.005, which means drugs that may be sold without prescription and that are prepackaged for use by the consumer and labeled in accordance with the requirements of the statutes and regulations of this state and the federal government. (OAR 581-021-0037)
- i. "Notice of a diagnosis of adrenal insufficiency" means written notice to the district from the parent or guardian of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student's primary care provider that includes the student's diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat

¹ There are several laws that apply to medications in schools. Some of these laws have unique definitions that may apply in specific situations. If the applicable law uses a definition that varies from the definition here, use the definition in the law.

adrenal insufficiency crisis, and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered. (OAR 581-021-0037)

- j. [{"Opioid overdose"} means a medical condition that causes depressed consciousness, depressed respiratory function or the impairment of vital bodily functions as a result of ingesting opioids. (ORS 689.800)]
- k. {"Prescriber"}² means a "practitioner" as defined in ORS 689.005, which means a person licensed and operating within the scope of such license to prescribe, dispense, conduct research with respect to or administer drugs in the course of professional practice or research: (a) in this state; or (b) in another state or territory of the U.S. if the person does not reside in Oregon and is registered under the federal Controlled Substances Act. (OAR 581-021-0037)
- l. "Prescription medication" means a "prescription drug" as defined in ORS 689.005, which means a drug that is: required by federal law, prior to being dispensed or delivered, to be labeled with "Caution: Federal law prohibited dispensing without prescription" or "Caution: Federal law restricts this drug to use by or on the order of a licensed veterinarian"; or required by any applicable federal or state law or regulation to be dispensed on prescription only or is restricted to use by practitioners only.
- m. "Severe allergy" means a life-threatening hypersensitivity to a specific substance such as food, pollen, or dust. (ORS 339.866)
- n. "Short-acting opioid antagonist" means any short-acting drug approved by the U.S. Food and Drug Administration for the complete or partial reversal of an opioid overdose. (ORS 689.800)

2. Designated Staff/Training

- a. Medications, including injectable medications, may be administered by trained personnel as part of a formal delegation by a registered nurse.
- b. The principal, in consultation with the school nurse, will designate district personnel authorized to administer prescription or nonprescription medication to a student which takes into account when the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school-or district-sponsored activities, and may include when a student is in a before-school or after-school care program on school-owned property when required by law. The principal will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules, policy and this administrative regulation.
- c. The district will provide staff who are designated personnel to administer prescription or nonprescription medication access to a school nurse.
- d. The principal will ensure the annual training required by Oregon law is provided to designated district personnel. Training must be conducted by a qualified trainer, which is a person who is familiar with the delivery of health services in a school setting and who is either a registered nurse licensed by the Oregon State Board of Nursing or a prescriber. District personnel designated to administer epinephrine, glucagon, and medication to treat adrenal insufficiency shall be trained using related training developed by the Oregon Health Authority (OHA). The first training and every third training thereafter shall be provided in-person³. During

² A registered nurse who is employed by a district or local public health authority to provide nursing services at a district may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the district for not more than 90 days.

³ An online training may qualify as "in-person" when these measures are met: content is provided via synchronous, interactive online sessions with a trainer and learners visible on screen; trainers must be licensed and work within their scope of practice;

- subsequent years, designated district personnel may complete an online training so long as a trainer is available following the training to answer questions and provide clarification.
- e. The training for district personnel will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, discussion of the following: safe storage, administration, handling and disposing of medications; accessibility of medication during an emergency; record keeping; whether response to medication should be monitored by designated personnel and the role of designated personnel in such monitoring; emergency medical response procedures following administration of the medication; confidentiality of health information; and assessment of gained knowledge. Training as recommended and/or approved by ODE will be used.
 - f. The district shall maintain documentation of district personnel's completion of training in accordance with OAR 166-400-0010.

3. Administering Premeasured Doses of Epinephrine to a Student or Other Individual

A premeasured dose of epinephrine may be administered by trained district personnel to any student or other individual on district premises who the person believes in good faith is experiencing a severe allergic response, regardless of whether the student or individual has a prescription for epinephrine.

4. Administering Short-Acting Opioid Antagonists

{⁴} A short-acting opioid antagonist may be administered by any district personnel⁵ to any student or other individual, on school premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an overdose of an opioid drug.

The {principal} {or {school}{district} nurse} shall immediately notify the parent or guardian of a minor student enrolled in a school within the district when a short-acting opioid antagonist is administered to the student while at school, on school property under the jurisdiction of the district or at any activity under the jurisdiction of the district.}

The district shall provide to the parent or legal guardian of each minor student enrolled in a school in the district information regarding short-acting opioid antagonists. The information will include at least:

- a. A description of short-acting opioid antagonists and their purpose;
- b. A statement regarding, in an emergency situation, the risks of administering to an individual a short-acting opioid antagonist and the risks of not administering to an individual a short-acting opioid antagonist;
- c. A statement identifying which schools in the district, if any, have short-acting opioid antagonists, and the necessary medical supplies to administer short-acting opioid antagonists, onsite and available for emergency situations; and

and include in-person, skills demonstration for training developed by the Oregon Health Authority for epinephrine, glucagon, and for medication to treat adrenal insufficiency.

⁴ {If the district plans to provide for, and administer a short-acting opioid antagonist, this bracketed language is highly recommended. If the district does not intend to provide and/or administer this medication, there is no requirement to include this language.}

⁵ Including district personnel who have not received medication administration training.

- d. A statement that a representative of the district may administer a short-acting opioid antagonist to a student in an emergency if the student appears to be unconscious and experiencing an opioid overdose.

5. Administering of Medication to a Student Experiencing Symptoms of Adrenal Crisis

A student experiencing symptoms of adrenal crisis while the student is in school, at a district-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and/or in transit to or from a school or a district-sponsored activity, may be treated by designated personnel and shall be subject to the following:

- a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal of the school the student attends will designate one or more district personnel to receive training and be responsible for administering the medication to treat adrenal insufficiency to a student in the event the student exhibits symptoms the district personnel believe in good faith indicate the student is experiencing symptoms of adrenal crisis;
- b. The designated personnel will successfully complete required training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis;
- c. The student's parent or guardian must provide adequate supply of the student's prescribed medication to the district;
- d. The district will develop an individualized health care plan for the student;
- e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available district staff member will immediately call 911 and the student's parent or guardian.

6. Administering Medication to a Student

- a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:
 - (1) A written request for designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:
 - (a) The written permission of the student's parent or guardian; and
 - (b) The written instruction from the prescriber for the administration of the medication to the student that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions from the prescriber, if any; and
 - (vii) Signature of the prescriber.

The prescription medication is provided in the original prescription packaging by the student's parent or guardian. The prescription label prepared by a pharmacist at the direction of the prescriber, will be sufficient to meet this requirement if it contains the information listed in (i)-(vi) above.

- (2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:
- (a) The nonprescription medication is necessary for the student to remain in school;
 - (b) The nonprescription medication is:
 - (i) Provided in the original manufacturer's container by the student's parent or guardian; or
 - (ii) Is part of the district's stock medication program in compliance with the Oregon Board of Pharmacy rules including OAR 855-035-0005.
 - (c) The written instruction and permission from the student's parent or guardian for the administration of the nonprescription medication⁶ includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions, if any; and
 - (vii) Signature of the student's parent or guardian.

If the written instruction is not consistent with the manufacturer's guidelines for the nonprescription medication, the written instruction must also include a written order allowing the inconsistent administration signed by a prescriber.

- (d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.

⁶ For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 6.a.(2)(d).

- b. The principal or designee will require an individualized health care plan or allergy plan be developed for every student with a need to manage asthma or a known life-threatening allergy. A plan will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic responses, and include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity;
- c. A student being administered a medication may be monitored by designated personnel to monitor the student's response to the medication;
- d. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- e. It is the student's parent or guardian's responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
- f. It is the student's parent or guardian's responsibility to ensure that the school is informed in writing of any changes in medication instructions;
- g. In the event a student refuses medication, the parent or guardian will be notified immediately. No attempt will be made to administer medication to a student who refuses a medication;
- h. Any error in administration of a medication will be reported to the parent or guardian immediately and documented on a medication administration record. Errors include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;
- i. Medication shall not be administered until the necessary permission form and written instructions have been submitted and received as required by the district.

7. Administration of Medication by a Student to Themselves

- a. A student, including a student in grade K through 12 with asthma or severe allergies, may be permitted to administer prescription or nonprescription medication to themselves without assistance from designated personnel and is subject to the following:
 - (1) A student must demonstrate the ability, developmentally and behaviorally, to self-administer prescription medication and must have:
 - (a) The written permission from a parent or guardian and other documentation requested by the district must be submitted for self-medication of all prescription medications;
 - (b) If the student has asthma or a severe allergy, a medication that is prescribed by a prescriber and a written treatment plan developed by a prescriber or other Oregon licensed health care professional for managing of the student's asthma, diabetes and/or severe allergy, and directs use by the student while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity. The prescriber will include acknowledgment that the student has been instructed in the correct and responsible use of the prescribed medication;
 - (c) The permission to self-administer the medication from a building administrator and a prescriber or registered nurse practicing in a district setting.

- (2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication⁷ and must have:
 - (a) The written permission of the student’s parent or guardian;
 - (b) The student’s name affixed to the manufacturer’s original container; and
 - (c) The permission to self-administer medication from a building administrator.

- (3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:
 - (a) The written permission of the student’s parent or guardian; and
 - (b) A written order from the student’s prescriber that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school or district-sponsored activities;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.

- b. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- c. A student may have in their possession only the amount of medication needed for that school day, except for manufacturer’s packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
- d. The sharing and/or borrowing by a student of any medication with another student is strictly prohibited⁸;
- e. The district personnel will request backup medication, when the medication is to treat a student’s asthma or severe allergy emergency, from the student’s parent or guardian. Backup medication, if provided by a student’s parent or guardian, will be kept at the student’s school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
- f. A student shall not administer medication to themselves until the necessary permission form and written instructions have been submitted as required by the district;
- g. The permission for a student to administer medication to themselves may be revoked if the student does not responsibly self-administer the medication or abuses the use of the medication as determined by district personnel;
- h. A student may be subject to discipline, up to and including expulsion, as appropriate for violations of these procedures;

⁷ For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 7.a.(3).

⁸ [Except for short-acting opioid antagonists.]

- i. A student permitted to administer medication to themselves may be monitored by designated personnel to monitor the student's response to the medication[.] [;]
- j. [The district allows the application of and use by students of nonprescription sunscreen, including sunscreen that contains para-aminobenzoic acid, without any required documentation from a licensed health care professional per ORS 339.874.]

8. Handling, Monitoring and Safe Storage of Medication Supplies for Administration of Medication

- a. Any medication must be delivered to the school in its original manufacturer's or current prescription container, accompanied by the permission form and written instructions, as required above.
- b. Prescription medication must always be the most current prescription and kept in the original, labeled container.
- c. Nonprescription medication must be kept in original manufacturer's bottle or box.
- d. ~~Never administer medication sent to school in unlabeled containers.~~
- e. ~~Never repackage medication into a plastic bag or other container for any reason.~~
- f. ~~Medication in any form categorized as a sedative, stimulant, anti-convulsive, narcotic analgesic or psychotropic medication will be counted or measured by designated personnel or parent or guardian in the presence of another district employee upon receipt [and initialed by the two individuals who counted or witnessed the procedure], documented in the student's medication administration record (MAR) and routinely monitored during storage and administration. Any discrepancies will be reported to the ~~school~~[district] nurse or principal immediately and documented in the student's MAR. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.~~
- g. Designated personnel will follow the written instructions of the prescriber and the student's parent or guardian, and training guidelines as may be recommended by ODE for administering all forms of prescription and/or nonprescription medications.
- h. ~~Medication will be secured as follows:~~
 - (1) Nonrefrigerated medications will be stored in a locked cabinet, drawer or box in a secure area;
 - (2) Medications requiring refrigeration will be stored in a locked box in a refrigerator or in a separate refrigerator used solely for the storage of medication in a secure area;
 - (3) Access to medication storage keys will be limited to the principal and designated personnel.
- i. ~~Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.~~
- j. When medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian immediately.

9. Emergency Response

- a. Designated personnel will immediately call 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects and allergic reactions, including the administration of epinephrine. The parent or guardian~~, ~~school~~[district] nurse~~ and principal will be notified immediately.
- b. Adverse reactions which result from district-administered medication or from student self-medication will be reported to the parent or guardian immediately.

- c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.
- d. Any available staff will immediately call 911 when a short-acting opioid antagonist is administered to any student or other individual on district premises.

10. Disposal of Medications

- a. ~~Medication not picked up by the student's parent or guardian, at the end of the school year, or within [five] school days of the end of the medication period, whichever is earlier,~~ will be disposed of by designated personnel in the presence of another school employee. The medication may be disposed through a designated drug take-back collection program or in a nonrecoverable fashion as follows:
 - (1) Medication will be removed from its original container and personal information will be destroyed;
 - (2) Mix with an undesirable substance, e.g., coffee grounds, used cat litter;
 - (3) Place in a plastic bag or other sealable container, e.g., such as an empty plastic container; and
 - (4) Place the sealed container with the mixture in the trash as close to garbage pickup time as possible, to prevent theft and misuse.}
- b. ~~Prescriptions will never be flushed down the toilet or drain or burnt with other waste.}~~
- c. ~~Sharps and glass will be disposed of in accordance with state guidelines.}~~
- d. ~~All medication will be disposed of by designated personnel following DEQ guidelines and documented on the student's MAR as described below.}~~

11. Transcribing, Recording and Record Keeping

- a. A medication administration record (MAR) will be maintained for each student administered medication by the district. ~~The MAR will be in paper⁹ or electronic form and will include, but not be limited to:~~
 - (1) The full name of the student, date of birth, name of medication, dosage, method of administration, date and time of administration, frequency of administration and the name of the person administering the medication;
 - (2) Student refusals of medication;
 - (3) Errors in administration of medication;
 - (4) Incidents of emergency and minor adverse reaction by a student to medication;
 - (5) Discrepancies in medication supply;
 - (6) Disposal of medication including date, quantity, manner in which the medication was destroyed and the signature of the staff involved.}
- b. A MAR for medication administered as part of an IEP goal should be maintained in the IEP record at the end of each school year.

⁹ If a paper record is kept, the record will be documented in blue or black ink, and never in pencil or with use of white-out.

- c. All records relating to administration of medications, including permissions and written instructions, will be maintained. Records will be retained in accordance with applicable provisions of OAR 166-400-0010(17) and OAR 166-400-0060(29).
- d. All records relating to the training of designated district personnel will be maintained by the district in accordance with applicable provisions of OAR 166-400-0010.
- e. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student and their parent or guardian. Information may be shared with school personnel with a legitimate educational interest in the student or others authorized by the parent or guardian in writing or others as allowed under state and federal law.

Non-liability Provisions for Administration of Prescription and Nonprescription Medications and Short-Acting Opioid Antagonists

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of nonprescription medication, if the school administrator, teacher or other school employee in good faith administers nonprescription medication to a student pursuant to written permission and instructions of the student’s parents or guardian.

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of prescription medication, if the school administrator, teacher or other school employee in compliance with the instructions of a physician, physician assistant, nurse practitioner, naturopathic physician or clinical nurse specialist, in good faith administers prescription medication to a student pursuant to written permission and instructions of the student’s parents or guardian.

A person may not maintain an action for injury, death or loss that results from acts or omissions of a school administrator, teacher or other school employee during the administration of a short-acting opioid antagonist unless it is alleged and proved by the complaining party that the school administrator, teacher or other school employee was grossly negligent in administering the short-acting opioid antagonist unless other conditions exist and which are outlined in Oregon law in ORS 339.870.

The civil and criminal immunities provided for above do not apply to an act or omission accounting to gross negligence or willful and wanton misconduct.

Non-Liability Provisions for Self-Administration and Autoinjectable Epinephrine

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student’s self-administration of medication, as described in ORS 339.866, if the school administrator, school nurse, teacher or other school employee, in compliance with the instructions of the student’s Oregon licensed health care professional, in good faith assists the student’s self-administration of the medication, if the medication is available to the student pursuant to written permission and instructions of the student’s parent, guardian or Oregon licensed health care professional.

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the use of medication if the school administrator, school nurse, teacher or other school employee in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-

administer the medication regardless of whether the student or individual has a prescription for epinephrine.

The district and the members of a district Board are not liable in a criminal action or for civil damages as a result of the use of medication if any person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine; and the person administered the autoinjectable epinephrine on school premises, including at a school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district.

The civil and criminal immunities described above (which are identified in ORS 339.871) do not apply to an act or omission to gross negligence or willful and wanton misconduct.†