

Agenda

1. Call Meeting to Order
2. Pledge of Allegiance
3. Early Items
 - 3.a. Celebrate Student Success
 - 3.b. Student Rep Report - Sahara Sankoh
 - 3.c. Financial Audit Update - Timothy Lamotte, Pauly Rogers and Co PC
 - 3.d. Local Service Plan Update - South Coast ESD Superintendent Paul Peterson
4. Citizen Input
 - Information on Public Input policies is available at www.brookings.k12.or.us/board/. Written comments must be received at least 24 hours in advance of the meeting date and time. Interested members of the public who wish to speak at the meeting during the public comment time, can RSVP online up until noon on the day of the meeting. For in-person meetings, all are welcome to come to the meeting and fill out a "blue card" signifying that they would like to give public comment and give it to the Board Chair at the start of the meeting with no prior reservation or notification needed.
5. Consent Agenda
 - 5.a. Approve Minutes
 - DRAFT Minutes Regular Board Meeting January 21 2026
 - DRAFT Minutes School Board Work Session January 21 2026
 - 5.b. Approve Bills
 - 5.c. Approve New Hires
 - N/A
 - 5.d. Approve Extra Duty Contracts
 - 5.e. ~~Approve Staff Renewals/Non-Renewals~~
 - 5.f. Approve Grant Applications
 - 5.g. Acceptance of Gifts and Donations
6. District Reports and Information
 - 6.a. Comments from the Superintendent
 - Class of 2025 Graduation Rate Data
 - Kindness Week
 - Bond Next Steps
 - 6.b. District Reports
 - 6.c. Finance Reports
 - 6.d. Enrollment Summary
7. Action Items
 - 7.a. Approve Second Read of 2026-2027 Budget Calendar
 - 7.b. Approve First Read of 2026-2027 Academic Calendar
 - 7.c. Approve Bus Purchase

8. Board Functions and Comments
9. Recognitions
 - 9.a. Classified Employee Appreciation Week, March 2-6, 2026
10. Key Dates and Calendar Updates
 - Regular School Board Meeting, 5:30 p.m. March 18, Kalmiopsis Elementary, Room 51. Followed by Work Session.
 - Budget Committee Work Session, 5:00 p.m. April 15, Kalmiopsis Elementary, Room 51. (Tentative)
 - Regular School Board Meeting, 5:30 p.m. April 15, Kalmiopsis Elementary, Room 51. Followed by Work Session.
 - Regular School Board Meeting, 5:30 p.m. May 20, Kalmiopsis Elementary, Room 51. Followed by Work Session.
 - Budget Committee Meeting, Time TBA, May 26, Kalmiopsis Elementary, Room 51. (Tentative)
11. Adjournment

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2025



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Tigard, OR 97223



PAULY, ROGERS AND Co., P.C.
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January 12, 2026

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

We have audited the basic financial statements of the governmental activities, and each major fund of Brookings Harbor School District (the District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance* as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules
- federal, state and other agency rules and regulations related to expenditures of federal awards

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

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

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

Planned Scope and Timing of the Audit

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

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

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a "clean" opinion with no reservations.
2. State minimum standards - We found no exceptions or issues requiring comment.
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 fiscal 2024-25, except that GASB statement No. 101 *Compensated Absences* was implemented. 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 basic financial statements are the District's portion of the statewide Net Pension Liability (or Asset), Other Post-Employment Benefits, estimate of Accounts Receivable, Capital Assets, Depreciation, and the fair market value of investments, which are based on actuarial valuations, estimated collectability of receivables, useful lives of assets, and active market values or significant observable inputs. We have evaluated the methods, assumptions, and data used to develop these estimates in determining that they were reasonable in relation to the basic financial statements taken as a whole.

Pauly, Rogers and Co., P.C.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Required Supplementary Information (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 listed as required supplementary information.

Supplementary Information

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

Other Information

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

Other Matters – Future Accounting and Auditing Issues

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

GASB 103 – Financial Reporting Model Improvements

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting period thereafter. Earlier application is encouraged. The requirements for Management's Discussion and Analysis (MD&A) will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflow and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budget comparison information be presented as required supplementary information (RSI) will improve comparability, and the inclusion of the specified variances and the explanation of significant variances will provide more useful information for making decisions and assessing accountability.

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis

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

Unusual or Infrequent Items

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

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

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

Other Matters – Future Accounting and Auditing Issues

GASB 104 – Disclosure of Capital Assets

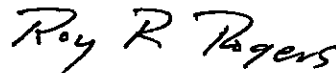
The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information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

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

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

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

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.

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

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025



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

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BROOKINGS HARBOR SCHOOL DISTRICT
629 Easy Street
BROOKINGS, OREGON 97415

FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2025

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BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

PRINCIPAL OFFICIALS

BOARD OF DIRECTORS

TERM EXPIRES

Jay Trost – Chair

June 30, 2027

Trish Walker – Vice Chair

June 30, 2027

Katherine Johnson

June 30, 2025

Alan Nidiffer

June 30, 2025

Janece Payne

June 30, 2025

All board members will receive mail at the following address:

629 Easy Street
Brookings, Oregon 97415

ADMINISTRATION

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

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BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

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

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January 12, 2026

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 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

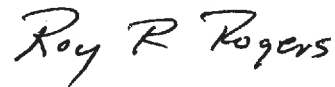
Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the introductory, statistical, and the compliance and other reports sections, as listed in the table of contents, but does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

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

Report on Other Legal and Regulatory Requirements

In accordance with Government Auditing Standards, we have also issued our reports dated January 12, 2026 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 these reports are 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. The reports are 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 reports dated January 12, 2026, 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 the reports are to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, slightly slanted style.

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

**BROOKINGS-HARBOR SCHOOL DISTRICT NO.17C
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

As management of Brookings Harbor School District No. 17-C (the District}, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the basic financial statements and the accompanying notes to those financial statements. It should also be noted that that all amounts included in text below are rounded for ease of reading.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the assets and deferred outflows of the District exceeded its liabilities and deferred inflows at June 30, 2025 by approximately \$12.4 million. Of this amount, \$16.9 million represents the District's net investment in capital assets, \$4.6 million is restricted, and the negative balance of \$9.1 million is considered unrestricted.
- The District's total net position increased by \$1 million during the year ended June 30, 2025. In the prior year, the District's total net position increased by \$1.3 million. The District increased its total expenditures from the prior year, \$24.3 to \$24.6 million. District revenues remained consistent from the prior year at \$25.6 million.
- The District's long-term debt decreased by \$0.99 million during the 2024-2025 fiscal year as a result of scheduled principal payments.
- At the end of the fiscal year, the combined fund balances for all governmental funds was \$7.7 million, a decrease of \$1.1 million from the prior year. Approximately \$3 million of this amount is available for spending at the District's discretion.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$3.09 million, down from \$3.9 million in the prior year. Total fund balance in the general fund represented about 18 percent of total general fund expenditures, compared to the 23 percent in the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are 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
3. Notes to the basic financial statements

This report also contains supplementary information in addition to the basic financial statements themselves.

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*, which presents information on all of the assets, deferred outflows, liabilities and deferred inflows of the District at year-end. Net position is the difference between assets/deferred outflows and liabilities/deferred inflows. 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.

**BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Statements (Continued)

The *Statement of Activities*, which presents information showing how the net position of the District changes over the 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 flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

Governmental activities. All of the District's basic functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities acquisition and construction. These activities are primarily financed through property taxes, Oregon's State School Fund, and other intergovernmental revenues.

The government-wide financial statements can be found as listed in the Table of Contents of this report.

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. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be categorized as governmental funds.

Governmental funds. The governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, 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 government's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Activities.

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

The basic governmental fund financial statements can be found as listed in the Table of Contents of this report.

**BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Notes to the Basic Financial Statements

The *notes to the basic financial statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. Information such as significant accounting policies and detail of certain assets/deferred outflows and liabilities/deferred inflows are included in the notes which should be read in conjunction with the basic financial statements. The notes can be found as listed in the Table of Contents of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, *other supplementary information* and *other financial schedules* as listed in the Table of Contents of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The District's assets and deferred outflows exceeded liabilities and deferred inflows by approximately \$12.4 million at June 30, 2025. At June 30, 2024 District assets and deferred outflows were greater than liabilities and deferred inflows by \$12.8 million.

**Net Position
Governmental Activities
(in thousands)**

	June 30, 2025	June 30, 2024
ASSETS		
Current and other assets	\$ 9,383	\$ 10,488
Other assets	414	187
Capital assets, net of depreciation	20,549	19,396
Total assets	<u>30,150</u>	<u>30,072</u>
DEFERRED OUTFLOWS	<u>3,802</u>	<u>2,632</u>
Total assets and deferred outflows	<u>34,000</u>	<u>32,704</u>
LIABILITIES		
Current liabilities	1,105	2,527
Pension & OPEB liabilities	11,567	9,439
Long-term liabilities	5,308	3,421
Total liabilities	<u>18,000</u>	<u>15,389</u>
DEFERRED INFLOWS	<u>3,600</u>	<u>4,435</u>
Total liabilities and deferred inflows	<u>21,580</u>	<u>19,824</u>
NET POSITION		
Net investment in capital assets	16,942	14,805
Restricted net position	4,591	4,620
Unrestricted net position	{9,159}	{6,544}
total net position	<u>\$ 12,374</u>	<u>\$ 12,881</u>

**BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

As noted earlier, net position may be an indicator of a government's financial position. At the end of the current year, the District has a positive net position balance. Net position increased by \$1 million from the prior year.

Capital assets, which consist of the District's land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 68 percent of total assets at June 30, 2025. The remaining assets consist mainly of cash and investments, grant and property taxes receivable, and inventories. At June 30, 2024, capital assets represented approximately 65 percent of total assets.

The District's largest liability of 70 percent is for the net PERS pension liability. Current liabilities, representing about 7 percent of the District's total liabilities, consist almost entirely of payables on accounts, salaries and benefits, and the current portion of capital lease and bonded debt obligations. In the prior year, the repayment and PERS bonds was the District's largest liability and represented about 62 percent of total liabilities, while current liabilities represented about 17 percent of total liabilities.

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

**BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

**Changes in Net Position
Governmental Activities
(in thousands)**

FISCAL YEAR ENDING	June 30, 2025	June 30, 2024
Program revenues		
Charges for services	\$ 65	\$ 43
Operating grants, contributions	4,698	5,165
Capital grants, contributions	1,164	264
General revenues		
Property taxes	7,295	67,108
State school fund - general support	9,081	9,526
Other federal, state and local sources	8,796	3,058
Earnings on investments	471	478
Other	0	0.0
Total revenues	<u>25,643</u>	<u>25,645</u>
Expenditures		
Instruction	12,200	12,378
Support services	10,170	10,608
Enterprise & community services	1,015	1,022
Facilities acquisition & construction		
Interest on long-term debt	1,261	336
Total expenditures	<u>24,645</u>	<u>24,345</u>
Change in net position	<u>\$ 998</u>	<u>\$ 1,300</u>

During the current fiscal year, property tax revenues of approximately \$7.3 million and state school support of \$9.08 million account for the significant revenues received.

As previously stated, all District activities are governmental in nature, and during the current fiscal year, the District's net position increased by \$1 million. Governmental activities revenue totaled \$25.6 million in the current year, and consisted primarily of property taxes, state school support and intergovernmental operating grants.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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.

**BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (CONTINUED)

At June 30, 2025, the District's governmental funds reported combined ending fund balances of \$7.7 million, a decrease of \$1.1 million in comparison with the prior year. About \$3 million (39 percent) of the ending fund balance constitutes *unassigned ending fund balance*, which is available for spending at the District's discretion. An additional \$4.1 million (52 percent) is restricted for grants.

General Fund: The general fund is the chief operating fund of the District. As of June 30, 2025, total fund balance was \$3.09 million, down \$0.8 million from the prior year. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. General fund balance represents about 18 percent of total General Fund expenditures.

Special Revenue Fund: The special revenue fund had a total fund balance of \$4.6 million, 4.1 million of which is restricted for grants.

Capital Projects Fund: The capital projects fund has a total fund balance of \$24 thousand all of which is restricted for ongoing capital projects.

KEY BUDGET VARIANCES

Expenditure budgets are appropriated at the following level of control for each fund: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, and other uses of funds which include Interfund Transactions, Debt Service and Contingency. Expenditures cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year end. Management may amend line items in the budget without Board approval as long as appropriation levels are not changed. Supplemental appropriations may occur if the Board approves them when a need exists that was not determined at the time the budget was adopted. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2025.

CURRENT ECONOMIC FACTORS

Brookings-Harbor School District 17C's financial condition continues to be influenced by facility needs, enrollment trends, and statewide funding structures. The District has not received additional seismic rehabilitation grant awards since completion of prior projects in 2020, but remains an active applicant in the Business Oregon Seismic Rehabilitation Grant Program (SRGP) should funding become available that can be used for facilities improvements.

The District completed a facilities assessment and long-range facilities plan to guide capital planning and strategic funding decisions. A local bond measure is being prepared for the May 2026 ballot that, if approved, is expected to generate approximately \$12.5 million in local funding. The District intends to apply for the \$6.1 million Oregon School Capital Improvement Matching (OSCIM) grant, contingent upon passage of the local bond. Declining enrollment in the district over two decades, and projected to continue, remains an ongoing factor affecting State School Fund revenues.

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 Director Fiscal Services, Dede Corpening, at 629 Easy Street, Brookings, Oregon 97415.

BASIC FINANCIAL STATEMENTS

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

STATEMENT OF NET POSITION

June 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Investments	\$ 8,148,181
Receivables - Taxes	440,327
Receivables - Other	582,365
Inventories	17,150
Net OPEB Asset - RHIA	247,507
Capital Assets, Non-Depreciable	212,401
Capital Assets, Depreciable, Net	20,336,242
Subscription right-to-use asset, net of amortization	166,621
Total Assets	30,150,794
DEFERRED OUTFLOW OF RESOURCES	
OPEB Related Deferrals - RHIA	6,988
OPEB Related Deferrals - Health Insurance	107,983
Pension Related Deferrals - PERS	3,687,693
Total Deferred Outflows	3,802,664
LIABILITIES	
Accounts Payable	\$ 124,861
Payroll Liabilities	932,483
Subscription Liability, Current	47,309
Long-Term Liabilities:	
Long-term Liabilities due within one year	1,341,169
Long-term Liabilities due in more than one year	3,881,727
Subscription Liability, Long Term	84,813
OPEB Liability - Health Insurance	500,344
Net Pension Liability - PERS	11,067,064
Total Liabilities	17,979,770
DEFERRED INFLOW OF RESOURCES	
OPEB Related Deferrals - RHIA	28,336
OPEB Related Deferrals - Health Insurance	253,000
Pension Related Deferrals - PERS	3,318,650
Total Deferred Inflows	3,599,986
NET POSITION	
Net Investment in Capital Assets	16,942,398
Restricted for:	
Capital Projects	24,659
Special Programs/Grants	4,318,376
RHIA Asset	247,507
Unrestricted	(9,159,238)
Total Net Position	\$ 12,373,702

See accompanying notes to basic financial statements.

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

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Instruction	\$ 12,199,749	\$ 65,985	\$ 3,377,784	\$ 1,164,810	\$ (7,591,170)
Supporting Services	10,169,231	-	1,321,145	-	(8,848,086)
Community Services	1,015,615	-	-	-	(1,015,615)
Interest on Long Term Debt	1,260,942	-	-	-	(1,260,942)
Total Governmental Activities	<u>\$ 24,645,537</u>	<u>\$ 65,985</u>	<u>\$ 4,698,929</u>	<u>\$ 1,164,810</u>	<u>(18,715,813)</u>
General Revenues					
Property Taxes for General Purposes					7,295,978
State School Fund					9,081,020
Common School Fund					184,066
Earnings on Investment					471,049
Proceeds from sale of Assets					12,216
Federal Revenue					102,286
Other Local Revenue					1,922,954
Intermediate Revenue					<u>643,944</u>
Total General Revenues					<u>19,713,513</u>
Changes in Net Position					997,700
Net Position - Beginning, As Restated					<u>11,376,002</u>
Net Position - Ending					<u>\$ 12,373,702</u>

See accompanying notes to basic financial statements.

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

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	GENERAL	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS					
Cash and Investments	\$ 3,991,971	\$ 4,131,831	\$ -	24,379	\$ 8,148,181
Accounts Receivable	92,249	489,836	-	280	582,365
Property Taxes Receivables	440,327	-	-	-	440,327
Inventory	-	17,150	-	-	17,150
Total Assets	<u>\$ 4,524,547</u>	<u>\$ 4,638,817</u>	<u>\$ -</u>	<u>\$ 24,659</u>	<u>\$ 9,188,023</u>
LIABILITIES					
Accounts Payable	\$ 106,938	17,923	-	-	\$ 124,861
Payroll Liabilities	932,483	-	-	-	932,483
Total Liabilities	<u>1,039,421</u>	<u>17,923</u>	<u>-</u>	<u>-</u>	<u>1,057,344</u>
DEFERRED INFLOW OF RESOURCES					
Unavailable Property Tax Revenue	391,767	-	-	-	391,767
Total Deferred Inflow of Resources	<u>391,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>391,767</u>
FUND BALANCES					
Nonspendable	-	17,150	-	-	17,150
Restricted for:					
Capital Projects	-	-	-	24,659	24,659
Student Body	-	285,368	-	-	285,368
Grants	-	4,318,376	-	-	4,318,376
Unassigned	3,093,359	-	-	-	3,093,359
Total Fund Balances	<u>3,093,359</u>	<u>4,620,894</u>	<u>-</u>	<u>24,659</u>	<u>7,738,912</u>
Total Liabilities, Deferred Inflow, and Fund Balances	<u>\$ 4,524,547</u>	<u>\$ 4,638,817</u>	<u>\$ -</u>	<u>\$ 24,659</u>	<u>\$ 9,188,023</u>

See accompanying notes to basic financial statements.

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

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2025

Total Fund Balances - Governmental Funds \$ 7,738,912

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

Net Capital Assets 20,548,643

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

OPEB Liability - Health Insurance (500,344)

Net Pension Liability - PERS (11,067,064)

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

247,507

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

Outflows - OPEB Related Deferrals - RHIA 6,988

Outflows- OPEB Related Deferrals - Health Insurance 107,983

Outflows- Pension Related Deferrals - PERS 3,687,693

Inflows - OPEB Related Deferrals - RHIA (28,336)

Inflows- OPEB Related Deferrals - Health Insurance (253,000)

Inflows- Pension Related Deferrals - PERS (3,318,650)

Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.

Subscription right-to-use asset, Net 166,621

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

Long-Term Liabilities

Accrued compensated absences	\$	(1,616,651)	
Bonds Payable		(3,265,000)	
Subscription Liability		(132,122)	
Financed Purchases		(341,245)	
			(5,355,018)

Unearned revenue related to property taxes

391,767

Ending Net Position

\$ 12,373,702

See accompanying notes to basic financial statements.

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

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

	GENERAL	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
REVENUES					
Local Sources					
Taxes	\$ 7,257,359	\$ -	\$ -	\$ -	\$ 7,257,359
Other Local Sources	705,179	556,662	1,357,682	1,272,790	3,892,313
Intermediate Sources	618,466	25,478	-	-	643,944
State Sources					
SSF - Basic School Support	9,081,020	-	-	-	9,081,020
Other State Sources	184,066	2,250,232	-	-	2,434,298
Federal Sources	102,286	2,181,182	-	-	2,283,468
Total Revenues	17,948,376	5,013,554	1,357,682	1,272,790	25,592,402
EXPENDITURES					
Current Expenditures:					
Instruction	8,886,678	3,322,970	-	-	12,209,648
Support Services	8,765,989	1,411,493	-	-	10,177,482
Enterprise and Community Services	-	1,016,438	-	-	1,016,438
Facilities Acquisition	-	50,000	-	1,786,948	1,836,948
Debt Service	-	101,169	1,357,682	-	1,458,851
Total Expenditures	17,652,667	5,902,070	1,357,682	1,786,948	26,699,367
Excess of Revenues Over (Under) Expenditures	295,709	(888,516)	-	(514,158)	(1,106,965)
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	12,216	-	-	-	12,216
Transfers In	-	911,000	-	220,000	1,131,000
Transfers Out	(1,131,000)	-	-	-	(1,131,000)
Total Other Financing Sources (Uses)	(1,118,784)	911,000	-	220,000	12,216
Net Change in Fund Balance	(823,075)	22,484	-	(294,158)	(1,094,749)
Beginning Fund Balance	3,916,434	4,598,410	-	318,817	8,833,661
Ending Fund Balance	\$ 3,093,359	\$ 4,620,894	\$ -	\$ 24,659	\$ 7,738,912

See accompanying notes to basic financial statements.

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

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Total Net Changes in Fund Balances - Total Governmental Funds \$ (1,094,749)

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

Capital Asset Additions (Net)	\$ 2,220,926	
Financed Purchase	(230,780)	
Depreciation Expense	<u>(1,069,214)</u>	920,932

The PERS 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. (164,642)

The Healthcare OPEB income (expense) represents the changes in Net OPEB Asset (Liability) from year to year due to changes in total OPEB liability and the fair value of OPEB plan net position available to pay OPEB benefits. 52,352

The OPEB RHIA income (expense) represents the changes in Net OPEB - RHIA Asset(Liability) from year to year due to changes in total OPEB - RHIA assets and the fair value of RHIA plan net position available to pay OPEB - RHIA benefits. 49,626

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

Payments on long-term obligations	1,216,169	
Changes in Accrued Compensated Absences	<u>(178)</u>	1,215,991

Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied. 38,619

Amortization for right-to-use assets increases the expenses on the Statement of Activities

Amortization Expense - Subscription		(117,169)
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Payment on Subscription Liability for right to use assets decreases liabilities in the Statement of Net Position.

Payment on Subscription Liability		<u>96,740</u>
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Change in Net Position of Governmental Activities		<u>\$ 997,700</u>
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See accompanying notes to basic financial statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

REPORTING ENTITY

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

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

BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

FUND FINANCIAL STATEMENTS

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

GOVERNMENTAL FUND TYPES

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

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

The District reports the following major governmental funds:

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEBT SERVICE FUND

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

CAPITAL PROJECT FUND

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

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

BUDGETS

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

LEVEL OF CONTROL

Instruction

Supporting Services

Enterprise & Community Services

Facilities Acquisition and Construction

Other Uses - Debt Service and Interfund Transfers

Operating Contingency

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

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts and an appropriation transfer. Expenditures of the various funds were within authorized appropriation levels for the year ended June 30, 2025.

PROPERTY TAXES RECEIVABLE

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

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

GRANTS

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS

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

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

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

RETIREMENT PLANS

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

ACCRUED COMPENSATED ABSENCES

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

Leave Policy

The District's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will more likely than not be used by employees as time off is included in the liability for compensated absences. Vacation leave is paid out at separation from the District and is therefore accrued for in the liability for compensated absences.

USE OF ESTIMATES

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

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM OBLIGATIONS

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are

reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

FUND BALANCE

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE (CONTINUED)

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

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

NET POSITION

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

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

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

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

DEFERRED OUTFLOWS/INFLOW OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2025, there were deferred outflows representing PERS pension related deferrals, OPEB related deferrals for Health Insurance, and OPEB related deferrals for RHIA reported in the statement of net position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2025, there were deferred inflows representing PERS pension related deferrals, OPEB related deferrals for Health Insurance, and OPEB related deferrals for RHIA reported in the statement of net position. There is also a deferred inflow reported in the governmental funds balance sheet representing unavailable revenue from property tax.

FAIR VALUE, INPUTS, METHODOLOGIES AND HIERARCHY

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

CASH AND CASH EQUIVALENTS

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

2. BUDGET/GAAP REPORTING DIFFERENCES

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

3. CASH AND INVESTMENTS

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

Deposits

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2025 was \$3,173,058, of which \$500,000 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, deposits will not be recovered. There is no formal deposit policy for custodial credit risk. As of June 30, 2025, all deposits were insured, or at qualified institutions.

Investments

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

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2025, the fair value of the position in the LGIP is 100.49% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

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

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

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

Deposit with Financial Institutions:	
Deposit with Financial Institutions:	\$ 757,673
Investments	<u>7,390,508</u>
Total Cash and Investments	<u>\$ 8,148,181</u>

As of June 30, 2025, the district held the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
Mutual Funds	\$ 542,984	\$ 542,984	\$ -	\$ -
State Treasurer's Investment Pool	5,287,840	5,287,840	-	-
Money Market	<u>1,559,684</u>	<u>1,559,684</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 7,390,508</u>	<u>\$ 7,390,508</u>	<u>\$ -</u>	<u>\$ -</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk - Investments

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

Credit Risk-Investments

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

Concentration of Credit Risk

At June 30, 2025, 72% of total investments were in the State Treasurer's Investment Pool and 28% of total investments were in the investments with Curry County. State statutes do not limit the percentage of investments in these types of instruments.

4. ACCOUNTS/GRANTS RECEIVABLE

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

5. CAPITAL ASSETS

During the year ended June 30, 2025:

	Balance July 1, 2024	Adjustments	Additions	(Deletions)	Balance June 30, 2025
Land & Land Improvements	\$ 212,401	\$ -	\$ -	\$ -	\$ 212,401
Construction in Progress	525,981	(525,981)	-	-	-
Total Non-Depreciable	738,382	(525,981)	-	-	212,401
Buildings & Improvements	29,445,463	525,981	2,015,308	-	31,986,752
Vehicles & Equipment	3,321,859	-	205,618	(332,688)	3,194,789
Total Depreciable	32,767,322	525,981	2,220,926	(332,688)	35,393,942
Accumulated Depreciation					
Buildings & Improvements	12,221,209	-	899,068	-	13,120,277
Vehicles & Equipment	1,887,564	-	170,146	(332,688)	1,725,022
Total Accumulated Depreciation	\$ 14,108,773	\$ -	\$ 1,069,214	\$ (332,688)	\$ 14,845,299
Government Activities:					
Capital Assets, Net	\$ 19,396,931				\$ 20,548,643

Deletions represent Buildings and Improvements that were fully depreciated.

Depreciation was allocated to the functions as follows:

Instruction	\$ 557,809
Support Services	464,968
Community Services	46,437
Total	\$ 1,069,214

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN

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

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

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. . Under House Bill (HB) 2283, passed during the 2023 legislative session and effective January 1, 2024, if a member has established retirement eligibility under the police and fire classification, they retain that eligibility even if they perform service thereafter as other than police and fire. Under HB 4045, passed during the 2024 legislative session and effective January 1, 2025, normal retirement age for police and fire members will be lowered to age 55 or age 53 with 25 years of retirement credit.
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. Disability benefits continue until the member is no longer disabled or otherwise no longer qualifies for benefits, reaches normal retirement age, or dies.
- iv. **Benefit Changes After Retirement.** Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living changes (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0 percent.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2025 were \$648,773, excluding amounts to fund employer specific liabilities. In addition, approximately \$624,447 in employee contributions were paid or picked up by the District in 2024-2025.

Pension Asset or Liability – At June 30, 2025, the District reported a net pension liability of \$11,067,064 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2024 and 2023, the District's proportion was .050 percent and .048 percent, respectively. Pension income for the year ended June 30, 2025 was \$164,642.

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resource
Difference between expected and actual experience	\$ 655,621	\$ 26,413
Changes in assumptions	1,112,686	1,426
Net difference between projected and actual earnings on pension plan investments	703,068	-
Net changes in proportionate share	567,545	1,501,757
Differences between District contributions and proportionate share of contributions	-	1,789,054
Subtotal - Amortized Deferrals (below)	3,038,920	3,318,650
District contributions subsequent to measurement date	648,773	-
Deferred outflow (inflow) of resources	\$ 3,687,693	\$ 3,318,650

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

Subtotal amounts related to pension as deferred outflows of resources \$3,038,920, and deferred inflows of resources, (\$3,318,650), net to (\$279,730) and will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2026	\$ (958,581)
2027	464,905
2028	68,468
2029	95,455
2030	50,024
Thereafter	-
Total	\$ (279,730)

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
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	<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. <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. <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.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2022 Experience Study which is reviewed for the four-year period ending December 31, 2022.

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2024 PERS ACFR; p. 116)

Long-Term Expected Rate of Return:

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of June 30, 2024 and 2023 was 6.90 percent, for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 17,457,844	\$ 11,067,064	\$ 5,714,474

Changes Subsequent to the Measurement Date

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

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

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

**BROOKINGS HARBOR SCHOOL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

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

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2025.

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - RHIA

Plan Description:

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

Funding Policy:

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.0% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2025. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA are included with PERS and equaled the required contributions for the year.

At June 30, 2025, the District reported a net OPEB asset of \$247,507 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2024 and 2023, the District's proportion was 0.061 percent and 0.051 percent, respectively. OPEB income for the year ended June 30, 2025, was \$49,626.

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

NOTES TO BASIC FINANCIAL STATEMENTS

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

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (29,426)
Net amortization of employer-specific deferred amounts from:	
-Changes in proportionate share (per paragraph 64 of GASB 75)	(20,066)
-Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 64 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	<u>\$ (49,492)</u>

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 4,841
Changes in assumptions	-	3,131
Net difference between projected and actual earnings on pension plan investments	6,988	-
Net changes in proportionate share		20,364
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	<u>6,988</u>	<u>28,336</u>
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	<u>\$ 6,988</u>	<u>\$ 28,336</u>

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

Subtotal amounts related to OPEB as deferred outflows of resources, \$6,988, and deferred inflows of resources, (\$28,336), net to (\$21,348) and will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	\$ (32,685)
2027	6,750
2028	3,781
2029	806
2030	-
Thereafter	-
Total	<u>\$ (21,348)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 25%; Disabled retirees: 15%
Mortality	<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. <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. <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.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2022 Experience Study, which is reviewed for the four-year period ending December 31, 2022.

Discount Rate:

The discount rate used to measure the total OPEB asset as of the measurement date of June 30, 2024 and 2023, was 6.90 percent, for both years. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB asset.

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

NOTES TO BASIC FINANCIAL STATEMENTS

7. 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, 2024 PERS ACFR; p. 88)

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB asset	\$ 229,116	\$ 247,507	\$ 263,342

Changes Subsequent to the Measurement Date

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

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. POST EMPLOYMENT HEALTH CARE BENEFITS

Post Employment Health Care Benefits

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

Funding Policy – The benefits from this program are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is no obligation on the part of the District to fund these benefits in advance.

Total Other Post Employment Benefit Liability

The District's total health insurance liability and total other post-employment benefits were measured as of June 30, 2024 and determined by an actuarial valuation as of July 1, 2023.

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

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

Active Employees	178
Eligible Retirees	7
Total Participants	185

Changes in the Net Other Post-employment Benefit Liability

Total OPEB Liability at June 30, 2024	\$ 482,114
Changes for the year:	
Service Cost	56,146
Interest	18,771
Changes of Assumptions or Other Input	-
Effect of economic/demographic gains or losses	-
Differences between expected and actual experience	(8,298)
Benefit Payments	(48,389)
Total OPEB Liability at June 30, 2025	<u>\$ 500,344</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

8. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

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

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

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 530,602	\$ 500,344	\$ 471,744

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

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 454,269	\$ 500,344	\$ 554,027

For the year ended June 30, 2025, the District recognized OPEB income for Health Insurance of \$52,352. At June 30, 2025, the District reported deferred outflows and inflows of resources related to OPEB as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (64,671)	\$ 19,609
Changes of assumptions or input	(188,329)	24,746
Subtotal - Amortized Deferrals (Below)	(253,000)	44,355
Benefit Payments	-	63,628
Total as of June 30, 2025	<u>\$ (253,000)</u>	<u>\$ 107,983</u>

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, 2026.

Subtotal amounts related to OPEB Health Insurance reported as deferred inflows of resources, (\$253,000), and deferred outflows of resources, \$44,355 net to (\$208,645) and will be recognized in OPEB expense as follows:

Year ended June 30:	Annual Recognition
2026	(52,594)
2027	(30,192)
2028	(33,435)
2029	(42,556)
2030	(37,887)
Thereafter	(11,981)
	<u>\$ (208,645)</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS

Series 2002 Pension Obligations

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

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

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

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

Future maturities of the 2002B obligations are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 715,000	\$ 104,340	\$ 819,340
2027	795,000	64,658	859,658
2028	370,000	20,535	390,535
	<u>\$ 1,880,000</u>	<u>\$ 189,533</u>	<u>\$ 2,069,533</u>

Series 2004 Pension Obligations

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

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

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

Future maturities of the 2004 pension obligations are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 525,000	\$ 76,563	\$ 601,563
2027	585,000	47,541	632,541
2028	275,000	15,202	290,202
	<u>\$ 1,385,000</u>	<u>\$ 139,306</u>	<u>\$ 1,524,306</u>

Bus Loans:

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

Future maturities of the Santander Leasing obligations are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 101,169	\$ 16,349	\$ 117,518
2027	101,169	11,977	113,146
2028	92,751	7,368	100,119
2029	46,156	2,506	48,662
	<u>\$ 341,245</u>	<u>\$ 38,200</u>	<u>\$ 379,445</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

All long-term debt obligations are payable from the General Fund. Total long-term liability activity for the year ended June 30, 2025 was as follows:

	Outstanding July 1, 2024	Issued	Additions	Reductions	Outstanding June 30, 2025	Due Within One Year
Bonds Payable:						
PERS Series 2002	\$ 2,525,000	\$ -	\$ -	\$ 645,000	\$ 1,880,000	\$ 715,000
PERS Series 2004	1,855,000	-	-	470,000	1,385,000	525,000
Direct Borrowing:						
Bus Loans	211,634	230,780	-	101,169	341,245	101,169
Compensated Absences*	1,616,473	-	178	-	1,616,651	-
Subtotal	6,208,107	230,780	178	1,216,169	5,222,896	1,341,169
Total	\$ 6,208,107	\$ 230,780	\$ 178	\$ 1,216,169	\$ 5,222,896	\$ 1,341,169

* - The change in compensated absences above is a net change for the year.

10. DEFERRED COMPENSATION

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

11. RISK MANAGEMENT

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

12. INTERFUND TRANSFERS

The composition of interfund balances and transfers were as follows:

Fund	Transfers In	Transfers Out
General Fund		\$ 1,131,000
Special Revenue	911,000	-
Capital Projects	220,000	-
	<u>\$ 1,131,000</u>	<u>\$ 1,131,000</u>

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

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

13. PROPERTY TAX LIMITATIONS

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

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

14. LEASE LIABILITY

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

15. COMMITMENTS AND CONTINGENCIES

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

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

The District is involved in various claims and legal matters relating to its operations which have all been tendered to, and are either being adjusted by the District's liability carrier, or are being defended by attorneys retained by the District's liability carrier. The District does not believe that any of these matters will have a material impact on its June 30, 2025 basic financial statements.

16. TAX ABATEMENTS

As of June 30, 2025, Curry County did not provide tax abatement programs for any school districts within the county. Therefore, for the fiscal year ended June 30, 2025, the District did not have any abated property taxes to disclose.

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

NOTES TO BASIC FINANCIAL STATEMENTS

17. SUBSCRIPTION-BASED INFORMATIONAL TECHNOLOGY ARRANGEMENTS (SBITAs) LIABILITY

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

As of 06/30/2025, the District had 3 active subscriptions, some prepaid, and some with remaining payments. As of 06/30/2025, the total combined value of the remaining subscription liability is \$132,122, and the total combined value of the short-term subscription liability is \$47,309. The combined value of the right to use asset, as of 06/30/2025 of \$391,498 with accumulated amortization of \$224,877 is included within the Subscription Class activities table found below.

The District reviewed their GASB 96 records and booked adjustments during the year.

Total Subscription liability for the year ended June 30, 2025 was as follows:

<u>Changes in Software Liability</u>					
	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2025</u>	<u>Due within a Year</u>
Software	\$ 76,312	\$ 152,550	\$ 96,740	\$ 132,122	\$ 47,309
Total	<u>\$ 76,312</u>	<u>\$ 152,550</u>	<u>\$ 96,740</u>	<u>\$ 132,122</u>	<u>\$ 47,309</u>

18. SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs) ASSET

Right-to-use assets are for the subscriptions in Note 17.

The District reviewed their GASB 96 records and booked adjustments during the year.

Total right-to-use asset activity for the year ended June 30, 2025 was as follows:

<u>Changes in Subscription Right-to-Use Asset</u>				
	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2025</u>
Subscriptions	<u>238,948</u>	<u>152,550</u>	<u>-</u>	<u>391,498</u>
Accumulated Amortization				
Subscriptions	107,708	117,169	-	224,877
Total Lease Assets, Net	<u>131,240</u>	<u>35,381</u>	<u>-</u>	<u>166,621</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

19. ADJUSTMENT OF BEGINNING BALANCES

During the current year, the District implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the District now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the “Restatement – GASB 101 implementation” column in the table below.

The District implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB Statement No. 96 requires subscription-based information technology arrangements to be recognized as a subscription asset and a corresponding subscription liability for contracts with a term greater than 12 months. The effects of the change in accounting principle are summarized below in the “Restatement – GASB 96 implementation” column in the table below.

	6/30/2024 Net Position As Previously Reported	Restatement - GASB 101 Implementation	Restatement - GASB 96 Implementation	6/30/2024 Net Position As Restated
Government-Wide				
Governmental Activities	<u>\$ 12,881,197</u>	<u>\$ (1,560,123)</u>	<u>\$ 54,928</u>	<u>\$ 11,376,002</u>

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REQUIRED SUPPLEMENTARY INFORMATION

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Brookings Harbor School District
Curry County
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

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
2025	0.05 %	\$ 11,067,064	\$ 8,898,584	124.37 %	79.3 %
2024	0.05	8,957,377	8,943,627	100.15	81.7
2023	0.06	9,185,939	8,896,293	103.26	87.6
2022	0.06	6,746,236	8,139,374	82.88	87.6
2021	0.06	14,023,186	8,514,091	164.71	75.8
2020	0.06	10,303,903	8,512,766	121.04	82.2
2019	0.07	10,022,885	8,263,931	121.28	92.1
2018	0.06	8,268,801	8,055,463	102.65	83.1
2017	0.05	8,187,479	7,486,068	109.37	80.5
2016	0.04	2,551,920	6,865,619	37.17	91.9

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

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	\$ 648,773	\$ 648,773	\$ -	\$ 10,376,104	6.3 %
2024	574,830	574,830	-	8,898,584	6.5
2023	692,718	692,718	-	8,943,627	7.7
2022	684,647	684,647	-	8,896,293	7.7
2021	986,373	986,373	-	8,139,374	12.1
2020	853,459	853,459	-	8,514,091	10.0
2019	563,221	563,221	-	8,512,766	6.6
2018	480,563	480,563	-	8,263,931	5.8
2017	116,975	116,975	-	8,055,463	1.5
2016	177,239	177,239	-	7,486,068	2.4

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

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

Brookings Harbor School District
Curry County, Oregon
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

OPEB - RHIA

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

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/ (liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/ (liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2025	0.06128 %	\$ 247,507	\$ 8,898,584	2.78 %	220.6 %
2024	0.05114	187,263	8,943,627	2.09	201.6
2023	0.04726	167,947	8,896,293	1.89	194.6
2022	0.05168	177,473	8,139,374	2.18	183.9
2021	0.11993	244,370	8,514,091	2.87	150.1
2020	0.07798	150,683	8,512,766	1.77	144.4
2019	0.07905	88,246	8,263,931	1.07	124.0
2018	0.07803	32,564	8,055,463	0.40	108.9

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	\$ N/A	\$ N/A	\$ N/A	\$ 10,376,104	N/A %
2024	N/A	N/A	N/A	8,898,584	N/A
2023	N/A	N/A	N/A	8,943,627	N/A
2022	N/A	N/A	N/A	8,896,293	N/A
2021	N/A	N/A	N/A	8,139,374	N/A
2020	N/A	N/A	N/A	8,514,091	N/A
2019	N/A	N/A	N/A	8,512,766	N/A
2018	N/A	N/A	N/A	8,263,931	N/A

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

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

All statutorily required contributions were made and are included within PERS contributions (see p. 36).

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

SCHEDULES OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS - HEALTH INSURANCE
June 30, 2025

PLAN OPEB: (Health Insurance)

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions	Differences Between Expected and Actual	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2025	\$ 482,114	\$ 56,146	\$ 18,771	\$ -	\$ -	\$ (8,298)	\$ (48,389)	500,344	N/A	N/A
2024	699,272	68,872	26,199	-	(70,338)	(185,286)	(56,605)	482,114	N/A	N/A
2023	716,701	77,270	16,625	-	-	(62,493)	(48,831)	699,272	8,943,627	7.819%
2022	564,523	97,896	14,178	-	44,121	37,950	(41,967)	716,701	8,896,293	8.056%
2021	462,434	87,175	18,633	-	31,065	-	(34,784)	564,523	8,139,374	6.936%
2020	611,491	93,767	26,496	-	(97,541)	(130,189)	(41,590)	462,434	8,514,091	9.967%
2019	568,107	91,561	22,559	-	(11,132)	-	(59,604)	611,491	8,512,766	7.183%
2018	584,252	77,473	17,646	-	(25,532)	-	(85,732)	568,107	8,263,931	6.875%

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

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

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

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

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
REVENUES				
Local Sources	\$ 7,715,581	\$ 7,715,581	\$ 7,962,338	\$ 246,957
Intermediate Sources	645,000	645,000	618,466	(26,534)
State Sources	9,354,812	9,354,812	9,265,086	(89,726)
Federal Sources	265,000	265,000	102,286	(162,714)
Total Revenue	17,980,393	17,980,393	17,948,376	(32,017)
EXPENDITURES				
Instruction	9,177,466	9,092,554 (1)	8,886,678	205,876
Support Services	8,684,806	8,769,718 (1)	8,765,989	3,729
Operating Contingency	200,000	200,000 (1)	-	200,000
Total Expenditures	18,062,272	18,062,272	17,652,667	409,605
Excess of Revenues Over (Under) Expenditures	(81,879)	(81,879)	255,709	377,588
OTHER FINANCING SOURCES (USES)				
Sale of Assets	15,000	15,000	12,216	(2,784)
Transfers Out	(1,131,000)	(1,131,000) (1)	(1,131,000)	-
Total Other Financing Sources (Uses)	(1,116,000)	(1,116,000)	(1,118,784)	(2,784)
Net Change in Fund Balance	(1,197,879)	(1,197,879)	(822,075)	374,804
Beginning Fund Balance	3,700,000	3,700,000	3,916,434	216,434
Ending Fund Balance	\$ 2,502,121	\$ 2,502,121	\$ 3,093,359	\$ 591,238

(1) Appropriation level

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

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

SPECIAL REVENUE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
REVENUES				
Local Sources	\$ 393,123	\$ 393,123	\$ 556,662	\$ 163,539
Intermediate Sources	38,300	38,300	25,478	(12,822)
State Sources	2,506,902	2,506,902	2,250,232	(256,670)
Federal Sources	1,866,860	1,866,860	2,181,182	314,322
Total Revenues	4,805,185	4,805,185	5,013,554	208,369
EXPENDITURES				
Instruction	3,472,707	3,472,708 (1)	3,322,970	149,738
Support Services	1,929,359	1,929,360 (1)	1,411,493	517,867
Enterprise and community services	1,018,772	1,018,772 (1)	1,016,438	2,334
Debt Service	101,169	101,169 (1)	101,169	-
Facilities acquisition and construction	50,000	50,000 (1)	50,000	-
Total Expenditures	6,572,007	6,572,009	5,902,070	669,939
OTHER FINANCING SOURCES (USES)				
Transfers In	906,000	906,000	911,000 (2)	5,000
Total Other Financing Sources	906,000	906,000	911,000	5,000
Net Change in Fund Balance	(860,822)	(860,824)	22,484	883,308
Beginning Fund Balance	1,718,004	1,718,004	4,598,410	2,880,406
Ending Fund Balance	\$ 857,182	\$ 857,180	\$ 4,620,894	\$ 3,763,714

(1) Appropriation level

(2) Included in this transfer from the General Fund is the required state revenue match of \$6,317 the District must transfer for National School Lunch Support in order to meet the general cash assistance match.

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SUPPLEMENTARY INFORMATION

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

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

DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
REVENUES				
Services provided other funds-PERS Refinancing	\$ 1,357,683	\$ 1,357,683	\$ 1,357,682	\$ 1
Total Revenue	1,357,683	1,357,683	1,357,682	1
EXPENDITURES				
Debt Services	1,357,683	1,357,683 (1)	1,357,682	1
Total Expenditures	1,357,683	1,357,683	1,357,682	1
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

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

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

	<u>CAPITAL PROJECTS FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 2,002,000	\$ 2,002,000	\$ 1,272,790	\$ (729,210)
State Sources	2,432,949	2,432,949	-	(2,432,949)
Total Revenue	<u>4,434,949</u>	<u>4,434,949</u>	<u>1,272,790</u>	<u>(3,162,159)</u>
EXPENDITURES				
Facilities Acquisition and Construction	<u>4,722,949</u>	<u>4,722,949</u> (1)	<u>1,786,948</u>	<u>2,936,001</u>
Total Expenditures	<u>4,722,949</u>	<u>4,722,949</u>	<u>1,786,948</u>	<u>2,936,001</u>
Excess of Revenues Over (Under) Expenditures	(288,000)	(288,000)	(514,158)	(226,158)
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>-</u>
Net Change in Fund Balance	(68,000)	(68,000)	(294,158)	(226,158)
Beginning Fund Balance	<u>287,000</u>	<u>287,000</u>	<u>318,817</u>	<u>31,817</u>
Ending Fund Balance	<u>\$ 219,000</u>	<u>\$ 219,000</u>	<u>\$ 24,659</u>	<u>\$ (194,341)</u>

(1) Appropriation level

OTHER INFORMATION

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

SUPPLEMENTAL INFORMATION
AS REQUIRED BY THE OREGON DEPARTMENT OF EDUCATION
For the Year Ended June 30, 2025

A. ENERGY BILLS FOR HEATING - ALL FUNDS:

	Objects 325, 326 & 327
Function 2544	\$ 315,150
Function 2550	-
	<u>\$ 315,150</u>

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

Exclude These Functions

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

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INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS

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PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632
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January 12, 2026

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Brookings Harbor School District (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated January 12, 2026. 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:

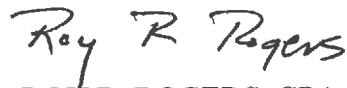
- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized 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 of Directors and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, slightly slanted style.

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

GRANT COMPLIANCE REVIEW

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Brookings-Harbor School District 17C
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Grantor	Program Title	Fund #	Grant Period	ALN Number	Pass through #	Grant Amount	2024-25 Revenues	2024-25 Expenditures
U.S. Department of Education:								
Direct Grant								
Passed through Oregon State Department of Education:								
Title I-A :								
		202	7/01/23 - 9/30/2	84.010	76434	\$ 528,445	\$ 21,482	\$ 21,482
		202	7/01/24 - 9/30/2	84.010	82117	\$ 528,681	\$ 472,729	\$ 472,729
		205	7/01/24 - 9/30/2	84.010	73973	\$ 115,937	\$ 43,223	\$ 43,223
						<u>\$ 1,173,063</u>	<u>\$ 537,434</u>	<u>\$ 537,434</u>
Children w/disabilities - IDEA Part B:								
	IDEA Part B Sec 611	208	7/01/23 - 9/30/2	84.027	77925	\$ 308,999	\$ 84,339	\$ 84,339
	IDEA Part B Sec 611	208	7/01/24 - 9/30/2	84.027	83312	\$ 308,999	\$ 249,048	\$ 249,048
						<u>\$ 617,998</u>	<u>\$ 333,387</u>	<u>\$ 333,387</u>
Preschool Children w/disabilities - IDEA Part B:								
	IDEA Part B Sec 619	240	7/01/23 - 9/30/2	84.173	77739	\$ 1,206	\$ 1,206	\$ 1,206
		240	7/01/24 - 9/30/2	84.173	83515	\$ 6,161	\$ 6,161	\$ 6,161
						<u>\$ 7,367</u>	<u>\$ 7,367</u>	<u>\$ 7,367</u>
Title II-A Improving Teacher Quality:								
		203	7/01/23 - 9/30/2	84.367	76631	\$ 65,716	\$ 10,373	\$ 10,373
		203	7/01/24 - 9/30/2	84.367	82380	\$ 65,467	\$ 42,113	\$ 42,113
						<u>\$ 131,183</u>	<u>\$ 52,486</u>	<u>\$ 52,486</u>
Support and Enrichment								
	Title IV-A Student Support and Academic Enrichment	204	7/01/23 - 9/30/2	84.424	77063	\$ 38,270	\$ 38,270	\$ 38,270
	Stronger Connections Grant	231	5/20/24 - 09/30/25	84.424	81225	\$ 601,500	\$ 260,727	\$ 260,727
						<u>\$ 639,770</u>	<u>\$ 298,997</u>	<u>\$ 298,997</u>
LEA ESSER III Fund								
		216	5/13/20 - 9/30/2	84.425	64841	\$ 3,503,568	\$ 63,121	\$ 63,121
		217	2/15/24 - 9/30/2	84.425	80399	\$ 26,800	\$ 22,066	\$ 22,066
		243	8/23/21 - 9/30/2	84.425	69322	\$ 18,236	\$ 7,783	\$ 7,783
						<u>\$ 3,548,604</u>	<u>\$ 92,970</u>	<u>\$ 92,970</u>
DHS								
	YTP - Basic Vocational Rehabilitation Services	221	7/1/24 - 9/30/25	84.126a		\$ 138,804	\$ 46,544	\$ 46,544
						<u>\$ 138,804</u>	<u>\$ 46,544</u>	<u>\$ 46,544</u>
Title I Carl D. Perkins:								
		210	7/1/24 - 6/30/25	84.048	83895	\$ 2,000	\$ 2,000	\$ 2,000
						<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Passed through Southern Oregon ESD:								
Title III								
		237	7/1/24 - 6/30/25	84.365		\$ 4,738	\$ 4,007	\$ 4,007
						<u>\$ 4,738</u>	<u>\$ 4,007</u>	<u>\$ 4,007</u>
Total U.S. Department of Education						<u>\$ 6,263,527</u>	<u>\$ 1,375,192</u>	<u>\$ 1,375,192</u>
U.S. Department of Agriculture:								
Passed through Oregon State Department of Education:								
	National School Breakfast	299	2024-2025	10.553	2024-2025		\$ 207,303	\$ 207,303
	National School Lunch	299	2024-2025	10.555	2024-2025		\$ 479,260	\$ 479,260
	Summer Foods Program	299	2024-2025	10.559	2024-2025		\$ 13,828	\$ 13,828
	Supply Chain Assistance	299	2024-2025	10.555	2024-2025		\$ 35,715	\$ 35,715
	Commodities	299	Commodities	10.555	2024-2025		\$ 61,335	\$ 61,335
	Total					<u>\$ -</u>	<u>\$ 797,441</u>	<u>\$ 797,441</u>
Direct Award:								
	Federal Forest Fees	100-480	2024-2025	10.666	2024-2025		\$ 102,286	\$ 102,286
						<u>\$ -</u>	<u>\$ 102,286</u>	<u>\$ 102,286</u>
Total U.S. Department of Agriculture						<u>\$ -</u>	<u>\$ 899,727</u>	<u>\$ 899,727</u>
Total Federal Financial Assistance						<u>\$ 6,263,527</u>	<u>\$ 2,274,919</u>	<u>\$ 2,274,919</u>

Note A - Basis of Presentation

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

Reconciliation to Federal Revenue	\$ 2,274,919
Accrual/Deferrals	8,549
Total Federal Revenue Recognition	<u>\$ 2,283,468</u>

Note B - Food Distribution

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

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January 12, 2026

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, and each major fund of Brookings Harbor School District (the District) as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated January 12, 2026.

Report on Internal Control over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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



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January 12, 2026

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, 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, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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.

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

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BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(s) identified that are not considered
to be material weaknesses?

☐ yes

☒ none reported

Noncompliance material to financial statements noted?

☐ yes

☒ no

Any GAGAS audit findings disclosed that are required to be reported in
accordance with section 515(d)(2) of the Uniform Guidance?

☐ yes

☒ no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(s) identified that are not considered
to be material weaknesses?

☐ yes

☒ none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance
with section 200.516(a) of the Uniform Guidance?

☐ yes

☒ no

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

IDENTIFICATION OF MAJOR PROGRAMS

<u>AL NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
10.553, 10.555, 10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? ☐ yes ☒ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

DRAFT MINUTES

Brookings-Harbor School District 17C Regular School Board Meeting

Wednesday, January 21, 2026 Kalmiopsis Elementary School, Room 51
650 Easy St., Brookings, OR 97415

Meeting video available online:

https://www.youtube.com/watch?v=iUrTmQ_w0Ws

In Attendance:

Jay Trost, Chair

Trish Walker, Vice Chair

Alan Nidiffer, Board Member

Janece Payne, Board Member

Katherine Johnson, Board Member

Helena Chirinian, Superintendent

Nancy Raskauskas-Coons, Administrative Assistant to the Board

Absent:

Sahara Sankoh, Student Representative

1. Call to Order

Board Chair **Jay Trost** called the Regular Meeting of the Brookings-Harbor School District Board of Directors to order at **5:31 p.m.**

2. Pledge of Allegiance

The Pledge of Allegiance was observed.

3. Early Items

a. School Board Recognition – School Board Appreciation Month (January 2026)

January was recognized as School Board Appreciation Month. At the Regular School Board Meeting, the District recognized the elected members of the Brookings-Harbor School District Board of Directors for their leadership and volunteer service to the schools and broader community.

In honor of School Board Appreciation Month, **books were donated in each Board member's name to the Kalmiopsis Elementary School library collection.** The donated titles were intentionally selected to fill gaps in the existing collection and to reflect key themes central to the District and community, including:

- Civic leadership and governance
- Family involvement and partnership
- Career awareness and exploration
- Inclusive schools that support neurodivergent students, growth mindset, and social-emotional learning

4. Citizen Input

There was **no citizen input.**

5. Consent Agenda

Items included:

- Approval of Draft Minutes – Regular Board Meeting (December 17, 2025)
- Approval of Draft Minutes – School Board Work Session (December 17, 2025)
- Approval of Bills
- Approval of New Hires
- Approval of Extra Duty Contracts
- Acceptance of Grants and Donations

Motion: Alan Nidiffer moved to approve the Consent Agenda.

Second: Janece Payne

Discussion: None

Vote:

TW – Aye

KJ – Aye

JP – Aye

AN – Aye

JT – Aye

Result: Motion passed **5–0**. The Consent Agenda was approved.

6. District Reports and Information

a. Comments from the Superintendent

Superintendent **Helena Chirinian** provided a detailed report addressing several District priorities.

Bond Preparation Update and OSCIM Award

The Superintendent reviewed the District's preparation for a proposed **May 19, 2026 General Obligation bond**. She explained that the District has been awarded a **\$6.1 million Oregon School Capital Improvement Matching (OSCIM) grant**, which is contingent upon local bond approval. Planning efforts have focused on preservation and safety improvements rather than expansion, including building systems, ADA compliance, and infrastructure repairs. The Superintendent emphasized the importance of transparency, legal compliance, and clear public communication as the process moves forward.

Classroom Pet Policies – Statewide Review

The Superintendent provided additional context regarding the District's review of classroom pet policies, undertaken in response to prior Board discussion and community interest. She explained that staff examined how other Oregon school districts approach animals in classrooms, including the types of animals permitted, approval processes, health and safety considerations, supervision and care expectations, and liability or allergy-related safeguards.

The Superintendent noted that practices vary widely across districts, with some allowing classroom animals under clearly defined guidelines and others prohibiting them entirely. She emphasized the importance of balancing potential instructional and social-emotional benefits with student health, equity, safety, and consistency across classrooms. The information gathered is intended to support a more informed Board discussion and to determine whether existing policy language provides sufficient clarity or if future revisions or administrative guidance may be warranted.

Board members acknowledged the complexity of the issue and expressed appreciation for the research-based approach. No action was taken at this time.

Administrator Assignments Update

The Superintendent provided a more detailed update on current and upcoming administrative assignments. She reviewed staffing transitions, interim arrangements where applicable, and the rationale guiding assignment decisions, including leadership continuity, operational stability, and student support. The school leadership is currently: BHHS - Principal Kelly Whitley, AMS - Principal Vickie Night, KSchool - Principal Matthew Bennett.

Board members asked clarifying questions and expressed appreciation for the thorough update and forward-looking planning.

7. Action Items

a. Approve Second Reads of Policy Revisions – Policy EFA (Wellness)

Motion: Janece Payne moved to approve the second read of Policy EFA – Wellness.

Second: Katherine Johnson

Discussion: None

Vote:

TW – Aye

KJ – Aye

JP – Aye

AN – Aye

JT – Aye

Result: Motion passed **5–0**. Policy EFA – Wellness was approved.

b. Approve First Read of the 2026–2027 Budget Calendar

Motion: Janece Payne moved to approve the first read of the Budget Calendar.

Second: Trish Walker

Discussion:

Alan Nidiffer asked whether there were any current openings on the Budget Committee.

Administration confirmed that **all seats are currently filled**.

Vote:

TW – Aye

KJ – Aye

JP – Aye

AN – Aye

JT – Aye

Result: Motion passed **5–0**. The first read of the Budget Calendar was approved.

c. Approve Bond Resolution

Motion: Katherine Johnson moved to approve the Bond Resolution.

Second: Janece Payne

Discussion: None

Vote:

AN – Aye

JP – Aye

KJ – Aye

TW – Aye

JT – Aye

Result: Motion passed **5–0**. The Bond Resolution was approved.

8. Board Functions and Comments

Board members shared comments related to recent school visits, committee work, and District activities. Members emphasized continued engagement with students, staff, and families, and expressed appreciation for the work being done across the District. The Board also noted upcoming evaluation timelines and governance responsibilities outlined on the agenda.

9. Key Dates and Calendar Updates

Upcoming Regular School Board Meetings were reviewed:

- **Wednesday, February 18, 2026**, 5:30 p.m. (followed by Work Session)
- **Wednesday, March 18, 2026**, 5:30 p.m. (followed by Work Session)

10. Adjournment

There being no further business, Board Chair **Jay Trost** adjourned the Regular School Board Meeting at **6:16 p.m.**

DRAFT MINUTES

Brookings-Harbor School District 17C Work Session

Wednesday, January 21, 2026 Kalmiopsis Elementary School, Room 51
650 Easy St., Brookings, OR 97415

Meeting video available online:

https://www.youtube.com/watch?v=_LgbyH_S8YM

In Attendance:

Jay Trost, Chair

Trish Walker, Vice Chair

Alan Nidiffer, Board Member

Janece Payne, Board Member

Katherine Johnson, Board Member

Helena Chirinian, Superintendent

Nancy Raskauskas-Coons, Administrative Assistant to the Board

1. Call to Order

Board Chair **Jay Trost** called the Work Session of the Brookings-Harbor School District Board of Directors to order at **6:20 p.m.**

2. Bond Planning

Superintendent Chirinian and Nancy Raskauskas-Coons (Communications Coordinator) met with **Michael Clark's communications team at Willamette Educational Service District (WESD)** as a potential bond communications contractor. Chirinian stated that the contractor emphasized how bond campaigns typically involve a longer runway, but district representatives explained the district is moving forward on an accelerated timeline.

Raskauskas-Coons provided context regarding the district's current bond planning structure and supports already in place, including the district's **bond counsel** (coordinating legal and procedural requirements) and **Piper Sandler** (financial advisory support and modeling). She noted the district has internal capacity for allowable district communications but is exploring **outside communications support** due to the scale and time sensitivity of the bond effort.

She explained that the district is evaluating potential contractors, including larger well-known firms, but that WESD may be a better fit for the district in terms of **cost and experience supporting small, rural districts**. She cited WESD's involvement with the **Gervais School District bond**, noting that GSD had experienced multiple prior bond failures before its most recent successful attempt. Board members asked clarifying questions about whether the

contractor had been involved in all prior attempts, and the Superintendent clarified the contractor was involved only in the **most recent** effort.

The Board discussed the **range of services and related costs** for bond communications support. The Superintendent reported preliminary estimates from WESD for a “basic” scope of work at approximately **\$7,000–\$9,000**, compared to an expanded “full court press” campaign model that could be approximately **\$60,000**. They explained that the district’s intent is not a full campaign-style engagement, but rather to ensure key foundational communication tools are developed quickly and professionally.

Board members asked what deliverables would be included in the lower-cost scope.

- A **stand-alone bond information website** (separate from the district website) containing a robust **FAQ** and links to explainers;
- **Explainer video(s)** and/or short informational content that could be referenced throughout the election timeline; and
- An optional **tax estimator tool** where community members could enter an address to see **individualized estimated impacts**.

Board members asked what a higher-cost engagement would include, and they described examples such as ongoing strategic consulting and **targeted advertising placements** (e.g., digital ad targeting within a regional radius across platforms such as YouTube/Spotify). The Superintendent noted that the district did not receive a specific quote for targeted digital advertising at this time, but that such services would likely exceed the basic estimate.

The Board discussed election timing and turnout conditions, noting the May election is expected to be a **light ballot**, which increases the importance of **targeted and timely information** for voters. Board members discussed the effectiveness of a **targeted mailer timed with ballot delivery**, and the Superintendent noted that as a public entity the district must provide communications **universally**, rather than selectively to subsets of voters. Board members discussed a mailer concept (e.g., a half-page card) that would direct voters to a central bond webpage for details and tools, including the tax estimator.

The Superintendent also explained that any informational meeting materials or recorded presentations would need to be **publicly accessible and archived**, consistent with the district’s current practice of posting and maintaining public meeting materials. She reported she had spoken with **Gold Beach Superintendent Eric Milburn**, who indicated their district did “not a whole lot” of campaign-style outreach but held **two community meetings** to answer questions, which drew smaller crowds but generated meaningful questions.

The Board expressed interest in holding **public question-and-answer sessions** prior to the bond filing and discussed potential venues and timing. Superintendent Chirinian stated that the bond language is expected to be filed by approximately **February 27, 2026**, and clarified that the Board may hold informational meetings at any time, noting the Board has already passed the bond resolution.

Board members discussed additional outreach opportunities, including having a table or presence at **home basketball games** and at **Dr. Seuss Night** (noting Dr. Seuss Night typically draws a broader cross-section of community members, including grandparents, and could be an effective outreach venue). The date for Dr. Seuss Night was referenced as **Thursday, March 5**. Board members also discussed the possibility of informational outreach at a table outside **Fred Meyer**, and Board Member Alan Nidiffer stated he would contact Fred Meyer to confirm the protocol for setting up a table.

The Board discussed the importance of having **printed materials and talking points** available for board members when engaging with community members. Superintendent Chirinian noted that a consultant could assist with developing **board talking points**, a robust FAQ campaign, an explainer video, and a concise “wrap card”/one-pager. Board members discussed a preference for a **laminated one-pager** or quick-reference card for consistent messaging while the district moves quickly.

Board members asked clarifying questions about permissible communications. Superintendent Chirinian noted that **board members may speak with community members** about the bond, while **staff communication is subject to additional restrictions**, particularly after the measure is on the ballot. The Superintendent explained that having a publicly available **FAQ and recorded informational content** would allow community members to access accurate information even during periods when staff are limited in what they can present in-person.

Board members voiced general agreement that the proposed basic communications investment would be worthwhile, while acknowledging the risk that funds expended may not be recoverable if the bond does not pass. Superintendent Chirinian and discussion participants clarified that ballot filing costs differ depending on the election context and entity, referencing prior community efforts (e.g., “Friends of the Pool”) as a non-government example with different cost circumstances.

The Board concluded the bond planning discussion by confirming near-term next steps, including: selecting a scope of communications support with WESD (if pursued), identifying dates for public Q&A sessions, and developing printed materials/talking points for board-led community outreach events before the February 27 filing deadline.

3. Recess to Executive Session

The board recessed into Executive Session at 6:46 p.m. under ORS 192.660(2)(i) to review and evaluate the employment-related performance of the chief executive officer (Superintendent), who did not request an open hearing. The Executive Session started at 6:49 p.m. and was adjourned at 7:11 p.m., and the board returned to public session and took no actions.

5. Adjournment

Meeting adjourned at 7:11 p.m.

Brookings-Harbor School Dist. 17C

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Criteria: Report Sort: Fund

From Date: 01/01/2026

To Date: 01/31/2026

Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
AMAZON						
		137627	GENERAL FUND	BOARD OF DIRECTORS	SUPPLIES	\$232.16
		137627	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	SUPPLIES	\$350.55
		137627	GENERAL FUND	ELEMENTARY	SUPPLIES	\$6.99
		137627	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$989.16
		137627	GENERAL FUND	LIFE SKILLS	SUPPLIES	\$126.96
		137627	GENERAL FUND	NURSE SERVICES	SUPPLIES	\$591.80
		137627	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$19.99
		137627	GENERAL FUND	TECHNOLOGY SERVICES	SUPPLIES	\$99.65
		137680	GENERAL FUND	ELEMENTARY	SUPPLIES	\$49.77
		137680	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$215.99
		137680	GENERAL FUND	LIFE SKILLS	SUPPLIES	\$102.88
		137680	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$136.99
		137680	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$980.34
		137680	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$1,324.88
		137737	GENERAL FUND	BOARD OF DIRECTORS	SUPPLIES	\$25.29
		137737	GENERAL FUND	ELEMENTARY	SUPPLIES	\$229.35
		137737	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$1,598.98
		137737	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$32.18
				Total for AMAZON		\$7,113.91
ANDERSON VISUAL DESIGNS						
		137628	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$3,000.00
ANDERSON, CORAL S						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
AUSTIN, DOMINE A						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
AYA HEALTHCARE, INC.						

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137630	GENERAL FUND	OTHER STUDENT TREATMENT OT/ PT	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$3,330.00
		137681	GENERAL FUND	OTHER STUDENT TREATMENT OT/ PT	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$2,880.00
		137738	GENERAL FUND	OTHER STUDENT TREATMENT OT/ PT	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$3,600.00
				Total for AYA HEALTHCARE, INC.		\$9,810.00
BACKGROUND INVESTIGATION BUREAU, LLC						
		137631	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	DUES AND FEES	\$228.75
BEAMAN, JESS						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
BEEMAN, EMALEE S						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
BELL, WADE L						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
BIO-MED TESTING SERVICES INC						
		137682	GENERAL FUND	STAFF SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$252.00
		137682	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$210.00
				Total for BIO-MED TESTING SERVICES INC		\$462.00
BLAKE, JOHN						
		137739	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	TRAVEL	\$14.75
BLUE STAR GAS						
		137632	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$3,086.19
		137683	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$1,218.09
				Total for BLUE STAR GAS		\$4,304.28
BROOKINGS HARBOR MEDICAL CENTER						
		137633	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$400.00

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137740	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$200.00
				Total for BROOKINGS HARBOR MEDICAL CENTER		\$600.00
BURNETT, DESIRI		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
CANON FINANCIAL SERVICES INC.		137635	GENERAL FUND	ELEMENTARY	RENTALS	\$1,093.70
		137635	GENERAL FUND	ELEMENTARY	REPAIR AND MAINTENANCE	\$601.34
		137635	GENERAL FUND	FISCAL SERVICES	RENTALS	\$132.22
		137635	GENERAL FUND	FISCAL SERVICES	REPAIR AND MAINTENANCE	\$25.95
		137635	GENERAL FUND	HIGH SCHOOL PROGRAMS	RENTALS	\$700.31
		137635	GENERAL FUND	HIGH SCHOOL PROGRAMS	REPAIR AND MAINTENANCE	\$131.72
		137635	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	RENTALS	\$601.31
		137635	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	REPAIR AND MAINTENANCE	\$156.90
		137635	GENERAL FUND	OFFICE OF THE PRINCIPAL	RENTALS	\$69.75
		137635	GENERAL FUND	OFFICE OF THE PRINCIPAL	REPAIR AND MAINTENANCE	\$75.77
		137635	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	RENTALS	\$19.55
		137635	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	REPAIR AND MAINTENANCE	\$11.04
		137635	GENERAL FUND	STUDENTS WITH DISABILITIES	RENTALS	\$171.92
		137635	GENERAL FUND	STUDENTS WITH DISABILITIES	REPAIR AND MAINTENANCE	\$32.33
		137685	GENERAL FUND	ELEMENTARY	RENTALS	\$189.36
		137741	GENERAL FUND	FISCAL SERVICES	RENTALS	\$4.47
		137741	GENERAL FUND	STUDENTS WITH DISABILITIES	RENTALS	\$4.47
				Total for CANON FINANCIAL SERVICES INC.		\$4,022.11
CANON U.S.A., INC.		137636	GENERAL FUND	OFFICE OF THE PRINCIPAL	RENTALS	\$0.00
		137636	GENERAL FUND	OFFICE OF THE PRINCIPAL	REPAIR AND MAINTENANCE	\$54.98

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Total for CANON U.S.A., INC.				\$54.98
CASCADE HOME CENTER				
137637	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	SUPPLIES	\$31.39
137637	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$408.48
Total for CASCADE HOME CENTER				\$439.87
CASTILLO, KARISSA J				
0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CASTLEBERRY, CHRISTINE				
0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
CHRISTENSEN, ANDREA				
0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CITY OF BROOKINGS				
137638	GENERAL FUND	MAINTENANCE SERVICES	WATER AND SEWAGE	\$2,552.97
CLARK, MANDY E				
0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
COASTAL PAPER & SUPPLY INC				
137639	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	SUPPLIES	\$3,853.06
137742	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	SUPPLIES	\$111.15
Total for COASTAL PAPER & SUPPLY INC				\$3,964.21
COLUMBIA BANK				
0	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$45.00
0	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$1,097.09
0	GENERAL FUND	HIGH SCHOOL PROGRAMS	TRAVEL	\$1,498.00
0	GENERAL FUND	NURSE SERVICES	SUPPLIES	\$261.05
0	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$371.14
0	GENERAL FUND	TECHNOLOGY SERVICES	COMPUTER HARDWARE	\$1,344.00
0	GENERAL FUND	TECHNOLOGY SERVICES	SUPPLIES	\$259.12
Total for COLUMBIA BANK				\$4,875.40
COOS CURRY ELECTRIC CO-OP INC				
137688	GENERAL FUND	MAINTENANCE SERVICES	ELECTRICITY	\$1,255.76

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137743	GENERAL FUND	MAINTENANCE SERVICES	ELECTRICITY	\$23,831.12
				Total for COOS CURRY ELECTRIC CO-OP INC		\$25,086.88
CORPENING, JULIETTE		137618	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CORRIGAN, AMY M		137619	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CROUCH, CINDY L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CROWE, PEGGY D		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CRYSTAL FRESH BOTTLED WATER INC		137745	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$8.40
		137745	GENERAL FUND	SERVICE DIRECTION, STUDENT SUPPORT	SUPPLIES	\$3.60
		137745	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$25.50
		137745	GENERAL FUND	TECHNOLOGY SERVICES	SUPPLIES	\$12.00
				Total for CRYSTAL FRESH BOTTLED WATER INC		\$49.50
CTR INC		137641	GENERAL FUND	MAINTENANCE SERVICES	GARBAGE	\$5,198.69
		137641	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	GARBAGE	\$971.25
				Total for CTR INC		\$6,169.94
DEVOS, CYNTHIA D		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
DIETRICH, DANNIELLE		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
EARL, MOLLY E		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
EDUCATION CONSULTANTS LLC						

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137642	GENERAL FUND	PSYCHOLOGICAL SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$10,800.00
ESS WEST, LLC						
		0	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	ESS Classified Substitutes	\$833.81
		0	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	ESS Classified Substitutes	\$756.46
		0	GENERAL FUND	ELEMENTARY	ESS Certified Substitutes	\$2,962.53
		0	GENERAL FUND	ELEMENTARY	ESS Classified Substitutes	\$343.88
		0	GENERAL FUND	ELL-ORS	ESS Certified Substitutes	\$1,126.32
		0	GENERAL FUND	GUIDANCE SERVICES	ESS Classified Substitutes	\$222.94
		0	GENERAL FUND	HIGH SCHOOL PROGRAMS	ESS Certified Substitutes	\$3,801.33
		0	GENERAL FUND	LIFE SKILLS	ESS Certified Substitutes	\$844.74
		0	GENERAL FUND	LIFE SKILLS	ESS Classified Substitutes	\$2,650.27
		0	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	ESS Certified Substitutes	\$5,355.92
		0	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	ESS Classified Substitutes	\$140.79
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	ESS Certified Substitutes	\$563.16
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	ESS Classified Substitutes	\$305.08
		0	GENERAL FUND	STUDENTS WITH DISABILITIES	ESS Certified Substitutes	\$900.66
		0	GENERAL FUND	STUDENTS WITH DISABILITIES	ESS Classified Substitutes	\$1,628.27
		0	GENERAL FUND	Undesignated	Prepaid Expenses	(\$6,027.05)
				Total for ESS WEST, LLC		\$16,409.11
ESTELLE, RALPH						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
FERGUSON, GARRETT D						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
FIRST STUDENT INC						
		137643	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$15,625.00
FULTON, JASON P						

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
FULTON, KRISTI J		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
GARRETT HEMANN ROBERTSON PC		137646	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	LEGAL SERVICES	\$60.00
GRADUATION ALLIANCE INC		137648	GENERAL FUND	ALTERNATIVE EDUCATION	PROFESSIONAL AND TECHNICAL SERVICES	\$7,522.56
H&S ENERGY GROUP		137650	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$1,894.33
		137692	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$1,031.81
				Total for H&S ENERGY GROUP		\$2,926.14
HARKINS, JOHN TRISTIN		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$65,670.41
HAUBER, EVA		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
HERNANDEZ, FRANK A		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
HERNANDEZ, LYNETTE		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
HOLLORAN ROUSE, NICOLE		137620	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
HUNGERFORD LAW FIRM		137693	GENERAL FUND	SERVICE DIRECTION, STUDENT SUPPORT	PROFESSIONAL AND TECHNICAL SERVICES	\$1,000.00
HUNT, TRUDY E		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
IXL LEARNING INC						

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137652	GENERAL FUND	STUDENTS WITH DISABILITIES	COMPUTER SOFTWARE	\$625.00
J.W. PEPPER & SON, INC.						
		137653	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$81.99
		137694	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$16.20
				Total for J.W. PEPPER & SON, INC.		\$98.19
JAMES HARRINGTON						
		137654	GENERAL FUND	TECHNOLOGY SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$1,740.00
JEFFERIES, ANGELA L						
		137621	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
LAMB, CHRISTINA E						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
LANGUAGE LINE SERVICES, INC.						
		137656	GENERAL FUND	INTERPRETATION AND TRANSLATION	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$125.00
LAWRENCE COMPANY						
		137657	GENERAL FUND	FISCAL SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$160.00
LEIGH, MAUREEN F						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
LENHARDT, CHEYENNE M						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
LES SCHWAB TIRE CENTER INC						
		137695	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$194.99
LONG, KAYDEE						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
LOPEZ, JENNIFER C						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
MATHISON, LUKE T						

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
MCQUEEN, MICHAEL						
		137755	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	TRAVEL	\$44.25
MCVAY, MELANIE						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
MEDINA BERMEJO, FABIOLA						
		137622	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
MILLS, TRISHA L						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
MISSION LINEN SUPPLY						
		137660	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$68.25
		137696	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$141.86
				Total for MISSION LINEN SUPPLY		\$210.11
MONAZI, AMANDA N						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
MORRIS, MELINDA						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
NAPA AUTO PARTS						
		137756	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$103.08
NAUGLE, ROBERT T						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
NELSON, BRITTNEY LYNN						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
NOLTE, BRITT C						
		137623	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
PAULY, ROGERS AND CO., P.C.						

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137757	GENERAL FUND	BOARD OF DIRECTORS	AUDIT SERVICES	\$44,000.00
PETERS, TINA L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
PINA, TRAVIS M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
PITNEY BOWES GLOBAL - LEASING		137666	GENERAL FUND	FISCAL SERVICES	POSTAGE	\$1,140.54
PRUITT, ASHLEY M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
PRYOR-RODE, JENNIFER		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
PURCHASE POWER		137698	GENERAL FUND	FISCAL SERVICES	POSTAGE	\$500.00
QUILL CORPORATION		137667	GENERAL FUND	ELEMENTARY	SUPPLIES	\$191.99
		137667	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$33.32
		137667	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$354.91
		137667	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$154.17
		137667	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$145.11
		137759	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$901.78
		137759	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$173.43
		137759	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$144.84
		137759	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$44.18
		Total for QUILL CORPORATION				\$2,143.73
RICHCREEK, KATIE R		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
ROSE, TRASEE A		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2025-2026

Criteria: Report Sort: Fund

From Date: 01/01/2026

To Date: 01/31/2026

Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
RYAN, JOAN L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SAUCERMAN, LAURA		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SAUNDERS, ALEXIS N.		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SAUNDERS, FAITH L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
SCHAEFER-BERTRAM, STACIE L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SECRETARY OF STATE - DIVISION OF AUDITS		137761	GENERAL FUND	FISCAL SERVICES	DUES AND FEES	\$450.00
SHAW, MONICA A		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
SHEW, LORINDA		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SLATER, DANIELLE M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SMITH, JILL J		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
SMITH, SEAN		0	GENERAL FUND	STUDENTS WITH DISABILITIES	PROFESSIONAL AND TECHNICAL SERVICES	\$2,835.00
SPARKMAN, BREANNA M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
STEWART, WENDY ALEXIS		137624	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
STUMPENHAUS, WADE C		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00

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From Date: 01/01/2026

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Fund: 100 GENERAL FUND		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
TAMONDONG, COREY		137764	GENERAL FUND	HIGH SCHOOL PROGRAMS	TRAVEL	\$162.25
TAYLOR, CORRIE		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
UMPQUA BANK		0	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$56.28
		0	GENERAL FUND	ELEMENTARY	SUPPLIES	\$22.49
		0	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$62.12
		0	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$351.84
		0	GENERAL FUND	HIGH SCHOOL PROGRAMS	TRAVEL	\$448.56
		0	GENERAL FUND	INSTR. STAFF DEVELOPMENT	SUPPLIES	\$0.00
		0	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$122.99
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$283.72
		0	GENERAL FUND	SPEECH PATHOLOGY	DUES AND FEES	\$129.00
				Total for UMPQUA BANK		\$1,477.00
UMPQUA SHEET METAL, INC.		137672	GENERAL FUND	MAINTENANCE SERVICES	REPAIR AND MAINTENANCE	\$1,760.00
US CELLULAR		137673	GENERAL FUND	ALTERNATIVE EDUCATION	TELEPHONE	\$48.34
		137673	GENERAL FUND	ELL-ORS	TELEPHONE	\$96.68
		137673	GENERAL FUND	NURSE SERVICES	TELEPHONE	\$145.02
		137673	GENERAL FUND	STUDENT SAFETY	TELEPHONE	\$48.34
		137673	GENERAL FUND	TECHNOLOGY SERVICES	Other Communication Services	\$185.40
		137765	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	Other Communication Services	\$649.67
		137765	GENERAL FUND	TECHNOLOGY SERVICES	Other Communication Services	\$570.80
				Total for US CELLULAR		\$1,744.25
US FOODS						

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From Date: 01/01/2026

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Fund: 100		GENERAL FUND				
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount	
	137703	GENERAL FUND	ELEMENTARY	SUPPLIES	\$782.94	
WALLIN, TERI A	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00	
WALTON SOBERON, JODY L	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00	
WESEL, DUSTIN	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00	
WEST COAST PAPER INC	137676	GENERAL FUND	ELEMENTARY	SUPPLIES	\$1,166.40	
	137676	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$1,166.40	
	137676	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$1,166.40	
	137676	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$1,166.40	
	137676	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$648.00	
	137676	GENERAL FUND	STUDENTS WITH DISABILITIES	SUPPLIES	\$1,166.40	
			Total for WEST COAST PAPER INC		\$6,480.00	
WOODEL, KENNETH LEE	137625	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00	
WOODEL, LISA A	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00	
WRIGHT, DOUGLAS K	137626	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00	
ZIPLY FIBER	137677	GENERAL FUND	TECHNOLOGY SERVICES	TELEPHONE	\$2,890.16	
	137767	GENERAL FUND	TECHNOLOGY SERVICES	TELEPHONE	\$2,727.95	
			Total for ZIPLY FIBER		\$5,618.11	
Total for GENERAL FUND					\$289,907.21	

Fund: 202 Title I-A

Remit Name	Check#	FUND	FUNCTION	OBJECT
Printed: 02/10/2026 9:54:07 AM	Report: rptAPExpSummFund	2025.1.27		

Brookings-Harbor School Dist. 17C

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From Date: 01/01/2026

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				Amount
ESS WEST, LLC				
0	Title I-A	TITLE 1A PROGRAM	ESS Certified Substitutes	\$1,689.48
0	Title I-A	TITLE 1A PROGRAM	ESS Classified Substitutes	\$883.14
Total for ESS WEST, LLC				\$2,572.62
Total for Title I-A				\$2,572.62

Fund: 205	FED IMPROVE FUNDS CSI & TSI SCHOOLS			
Remit Name	Check#	FUND	FUNCTION	OBJECT
				Amount
AMAZON				
	137627	FED IMPROVE FUNDS CSI & TSI SCHOOLS	ELEMENTARY	SUPPLIES
				\$129.90
COLUMBIA BANK				
	0	FED IMPROVE FUNDS CSI & TSI SCHOOLS	IMPROVEMENT OF INSTR. SERVICES	PROFESSIONAL AND TECHNICAL SERVICES
				\$590.00
	0	FED IMPROVE FUNDS CSI & TSI SCHOOLS	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL
				\$1,027.56
Total for COLUMBIA BANK				\$1,617.56
ESS WEST, LLC				
	0	FED IMPROVE FUNDS CSI & TSI SCHOOLS	MIDDLE/JUNIOR HIGH PROGRAMS	ESS Certified Substitutes
				\$2,534.22
PACIFIC RIM COPY CENTER				
	137665	FED IMPROVE FUNDS CSI & TSI SCHOOLS	ELEMENTARY	SUPPLIES
				\$183.70
UMPQUA BANK				
	0	FED IMPROVE FUNDS CSI & TSI SCHOOLS	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES
				\$319.10
Total for FED IMPROVE FUNDS CSI & TSI SCHOOLS				\$4,784.48

Fund: 208	IDEA GRANT			
Remit Name	Check#	FUND	FUNCTION	OBJECT
				Amount
ESS WEST, LLC				
	0	IDEA GRANT	LIFE SKILLS	ESS Certified Substitutes
				\$281.58
Total for IDEA GRANT				\$281.58

Fund: 221	YTP GRANT			
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From Date: 01/01/2026

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Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
US CELLULAR					
	137673	YTP GRANT	YOUTH TRANSITION PROGRAM	TELEPHONE	\$48.34
Total for YTP GRANT					\$48.34

Fund: 231 STRONGER CONNECTIONS GRANT

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
ESS WEST, LLC					
	0	STRONGER CONNECTIONS GRANT	GUIDANCE SERVICES	ESS Classified Substitutes	\$198.95
Total for STRONGER CONNECTIONS GRANT					\$198.95

Fund: 251 SCHOOL IMPROVEMENT ACCOUNT (SIA)

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
AMAZON					
	137680	SCHOOL IMPROVEMENT ACCOUNT (SIA)	ELEMENTARY	SUPPLIES	\$294.07
BRUCE, JULIE					
	137634	SCHOOL IMPROVEMENT ACCOUNT (SIA)	NURSE SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$2,486.25
KALMIOPSIS ES & AZALEA MS PTO					
	137753	SCHOOL IMPROVEMENT ACCOUNT (SIA)	COMMUNITY SERVICES	SUPPLIES	\$2,176.00
QUILL CORPORATION					
	137667	SCHOOL IMPROVEMENT ACCOUNT (SIA)	OFFICE OF THE PRINCIPAL	SUPPLIES	\$156.58
	137759	SCHOOL IMPROVEMENT ACCOUNT (SIA)	OFFICE OF THE PRINCIPAL	SUPPLIES	\$355.45
Total for QUILL CORPORATION					\$512.03
Total for SCHOOL IMPROVEMENT ACCOUNT (SIA)					\$5,468.35

Fund: 252 HIGH SCHOOL SUCCESS - M98

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
COLUMBIA BANK					
	0	HIGH SCHOOL SUCCESS - M98	MIDDLE/JUNIOR HIGH PROGRAMS	PROFESSIONAL AND TECHNICAL SERVICES	\$770.06
J.W. PEPPER & SON, INC.					

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Fund: 252 HIGH SCHOOL SUCCESS - M98		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137653	HIGH SCHOOL SUCCESS - M98	MIDDLE/JUNIOR HIGH PROGRAMS	NON CONSUMABLE SUPPLIES	\$213.50
KLEESPIES, KRISTY A						
		137655	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	PROFESSIONAL AND TECHNICAL SERVICES	\$510.00
		137754	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	PROFESSIONAL AND TECHNICAL SERVICES	\$382.50
					Total for KLEESPIES, KRISTY A	\$892.50
SOUTHWESTERN OR COMMUNITY COLLEGE						
		137699	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	OTHER TUITION	\$9,128.20
SOWIB						
		137700	HIGH SCHOOL SUCCESS - M98	INFORMATION SERVICES	PROFESSIONAL AND TECHNICAL SERVICES	\$3,280.00
UMPQUA BANK						
		0	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	SUPPLIES	\$638.84
					Total for HIGH SCHOOL SUCCESS - M98	\$14,923.10

Fund: 261 Miscellaneous		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
AMAZON						
		137627	Miscellaneous	HIGH SCHOOL PROGRAMS	SUPPLIES	\$13.86
COLUMBIA BANK						
		0	Miscellaneous	ELEMENTARY	SUPPLIES	\$3,401.84
		0	Miscellaneous	HIGH SCHOOL PROGRAMS	SUPPLIES	\$188.24
		0	Miscellaneous	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$5,023.76
					Total for COLUMBIA BANK	\$8,613.84
NICK RAIL MUSIC						
		137662	Miscellaneous	MIDDLE/JUNIOR HIGH PROGRAMS	NON CONSUMABLE SUPPLIES	\$7,541.00
UMPQUA BANK						
		0	Miscellaneous	HIGH SCHOOL PROGRAMS	SUPPLIES	\$5,674.61
					Total for Miscellaneous	\$21,843.31

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Fund: 272 Furniture Fund		Check#	FUND	FUNCTION	OBJECT	Amount
AMAZON		137627	Furniture Fund	STAFF SERVICES	NON CONSUMABLE SUPPLIES	\$123.49
Total for Furniture Fund						\$123.49
Fund: 274 HS Co-Curricular		Check#	FUND	FUNCTION	OBJECT	Amount
ARMORZONE ATHLETICS		137629	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	NON CONSUMABLE SUPPLIES	\$2,811.50
		137629	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$4,734.75
Total for ARMORZONE ATHLETICS						\$7,546.25
BLAKE, JOHN		137739	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$29.50
COLUMBIA BANK		0	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$488.00
		0	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$1,085.51
Total for COLUMBIA BANK						\$1,573.51
COTTAGE GROVE HIGH SCHOOL		137744	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$25.00
GEAR UP SPORTS		137647	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$5,500.00
GUY, DAVID S		137649	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$177.00
		137691	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$73.75
		137751	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$29.50
Total for GUY, DAVID S						\$280.25
HARDING, JARRED		137651	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$236.00
MEDFORD PARKS AND RECREATION						

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Fund: 274 HS Co-Curricular		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		137659	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$68.75
NORTH BEND BOOSTER CLUB						
		137663	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$425.00
NORTHCOAST HEALTH SCREENING						
		137664	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$770.00
RIDGE, KEN						
		137668	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$162.25
		137760	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$73.75
				Total for RIDGE, KEN		\$236.00
SOUTHERN OREGON SOCCER OFFICIALS ASSOC.						
		137762	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$1,761.77
UMPQUA BANK						
		0	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	(\$98.91)
WALLIN III, LAWRENCE K						
		137704	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$116.25
				Total for HS Co-Curricular		\$18,469.37

Fund: 275 Azalea MS Athletics		Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
HARDING, JARRED						
		137752	Azalea MS Athletics	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL	\$14.75
MARSHFIELD HIGH SCHOOL						
		137658	Azalea MS Athletics	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES	\$250.00
SOUTHWESTERN OREGON BASKETBALL OFFICIALS						
		137669	Azalea MS Athletics	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES	\$1,809.00
WALLIN III, LAWRENCE K						
		137675	Azalea MS Athletics	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL	\$14.75
				Total for Azalea MS Athletics		\$2,088.50

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Fund: 283		TEXTBOOK ADOPTION			
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
COLUMBIA BANK					
	0	TEXTBOOK ADOPTION	MIDDLE/JUNIOR HIGH PROGRAMS	TEXTBOOKS	\$110.10
Total for TEXTBOOK ADOPTION					\$110.10
Fund: 285		FACILITY MAINTENANCE			
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
ADVANCED SECURITY SYSTEMS					
	137679	FACILITY MAINTENANCE	MAINTENANCE SERVICES	REPAIR AND MAINTENANCE	\$502.50
AMAZON					
	137627	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$610.34
	137680	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$308.09
Total for AMAZON					\$918.43
BROOKINGS ELECTRONIC SERVICE, INC					
	137684	FACILITY MAINTENANCE	MAINTENANCE SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$134.45
CASCADE HOME CENTER					
	137637	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$1,019.06
	137686	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$1,401.59
Total for CASCADE HOME CENTER					\$2,420.65
COLUMBIA BANK					
	0	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$130.36
CTR INC					
	137689	FACILITY MAINTENANCE	MAINTENANCE SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$0.00
	137689	FACILITY MAINTENANCE	MAINTENANCE SERVICES	REPAIR AND MAINTENANCE	\$152.00
Total for CTR INC					\$152.00
UMPQUA SHEET METAL, INC.					
	137672	FACILITY MAINTENANCE	MAINTENANCE SERVICES	REPAIR AND MAINTENANCE	\$1,540.00
Total for FACILITY MAINTENANCE					\$5,798.39

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Fund: 291 HIGH SCHOOL STUDENT BODY						
Remit Name	Check#	FUND	FUNCTION	OBJECT		Amount
AMAZON						
	137627	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$377.69
	137680	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$276.88
	137737	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$265.92
	Total for AMAZON					\$920.49
ARMORZONE ATHLETICS						
	137629	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$2,181.70
COLUMBIA BANK						
	0	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$8,698.94
	0	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL PROGRAMS	SUPPLIES		\$3,761.20
	Total for COLUMBIA BANK					\$12,460.14
COQUILLE JR. SR. HIGH SCHOOL						
	137640	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$200.00
ELK RIDGE CLOTHING						
	137746	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$420.00
FARMER, ABBY						
	137747	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$540.00
FRESH PRINTS OF GOLD BEACH						
	137749	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$1,754.80
GEAR UP SPORTS						
	137647	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$2,533.13
GOLD BEACH HIGH SCHOOL						
	137750	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$200.00
NECTAR OF LIFE						
	137661	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$350.00
PETERS, TINA L						
	137758	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$108.92
UMPQUA BANK						

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Fund: 291		HIGH SCHOOL STUDENT BODY			
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
	0	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$347.06
WENTZ, LIANA					
	137766	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$135.00
Total for HIGH SCHOOL STUDENT BODY					\$22,151.24
Fund: 292		AZALEA STUDENT BODY			
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
COLUMBIA BANK					
	0	AZALEA STUDENT BODY	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES	\$902.16
	0	AZALEA STUDENT BODY	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$863.21
Total for COLUMBIA BANK					\$1,765.37
FOLLETT SOFTWARE LLC					
	137644	AZALEA STUDENT BODY	EDUCATIONAL MEDIA SERVICES	LIBRARY BOOKS	\$2,370.68
UMPQUA BANK					
	0	AZALEA STUDENT BODY	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES	\$522.81
Total for AZALEA STUDENT BODY					\$4,658.86
Fund: 293		KALMIOPSIS STUDENT BODY			
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
AMAZON					
	137680	KALMIOPSIS STUDENT BODY	ELEMENTARY COCURRICULAR	SUPPLIES	\$149.58
ORIENTAL TRADING COMPANY INC					
	137697	KALMIOPSIS STUDENT BODY	ELEMENTARY COCURRICULAR	SUPPLIES	\$542.38
Total for KALMIOPSIS STUDENT BODY					\$691.96
Fund: 296		F2CNP COMPETITIVE			
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
COLUMBIA BANK					
	0	F2CNP COMPETITIVE	FOOD SERVICES	FOOD	\$2,772.64

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				Total for F2CNP COMPETITIVE		\$2,772.64
Fund: 297	BREAKFAST AFTER THE BELL					
Remit Name	Check#	FUND	FUNCTION	OBJECT		
						Amount
COLUMBIA BANK						
	0	BREAKFAST AFTER THE BELL	FOOD SERVICES	SUPPLIES	\$151.80	
Total for BREAKFAST AFTER THE BELL						\$151.80
Fund: 299	Nutrition Services					
Remit Name	Check#	FUND	FUNCTION	OBJECT		
						Amount
CTR INC						
	137641	Nutrition Services	FOOD SERVICES	GARBAGE	\$2,591.65	
FRANZ FAMILY BAKERIES						
	137645	Nutrition Services	FOOD SERVICES	FOOD	\$842.88	
	137690	Nutrition Services	FOOD SERVICES	FOOD	\$83.74	
	137748	Nutrition Services	FOOD SERVICES	FOOD	\$231.82	
Total for FRANZ FAMILY BAKERIES						\$1,158.44
SUNRISE DISTRIBUTORS INC						
	137670	Nutrition Services	FOOD SERVICES	FOOD	\$3,569.60	
	137701	Nutrition Services	FOOD SERVICES	FOOD	\$1,108.35	
	137763	Nutrition Services	FOOD SERVICES	FOOD	\$725.75	
Total for SUNRISE DISTRIBUTORS INC						\$5,403.70
SYSCO PORTLAND, INC.						
	137671	Nutrition Services	FOOD SERVICES	FOOD	\$10,836.80	
	137702	Nutrition Services	FOOD SERVICES	FOOD	\$4,651.31	
Total for SYSCO PORTLAND, INC.						\$15,488.11
UMPQUA BANK						
	0	Nutrition Services	FOOD SERVICES	DUES AND FEES	\$0.00	
	0	Nutrition Services	FOOD SERVICES	FOOD	\$47.92	
	0	Nutrition Services	FOOD SERVICES	SUPPLIES	\$0.00	
	0	Nutrition Services	FOOD SERVICES	TRAVEL	\$0.00	

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2025-2026

Criteria: Report Sort: Fund

From Date: 01/01/2026

To Date: 01/31/2026

				Total for UMPQUA BANK	\$47.92
US FOODS					
	137674	Nutrition Services	FOOD SERVICES	FOOD	\$6,842.93
	137703	Nutrition Services	FOOD SERVICES	FOOD	\$1,365.57
				Total for US FOODS	\$8,208.50
ZIPLY FIBER					
	137677	Nutrition Services	FOOD SERVICES	TELEPHONE	\$184.48
	137767	Nutrition Services	FOOD SERVICES	TELEPHONE	\$174.12
				Total for ZIPLY FIBER	\$358.60
				Total for Nutrition Services	\$33,256.92
Fund: 410 CAPITAL PROJECTS					
Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
COASTAL HEATING, LLC					
	137687	CAPITAL PROJECTS	BLDG ACQUISITION, CONTR. & IMPROVEMENT	* OVER \$5000 BUILDING ACQUISITION	\$35,400.00
				Total for CAPITAL PROJECTS	\$35,400.00

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2025-2026

Criteria: Report Sort: Fund

From Date: 01/01/2026

To Date: 01/31/2026

Grand Total: \$465,701.21

Recap for FUND for GENERAL FUND

100	GENERAL FUND	\$289,907.21
202	Title I-A	\$2,572.62
205	FED IMPROVE FUNDS CSI & TSI :	\$4,784.48
208	IDEA GRANT	\$281.58
221	YTP GRANT	\$48.34
231	STRONGER CONNECTIONS GRA	\$198.95
251	SCHOOL IMPROVEMENT ACCOU	\$5,468.35
252	HIGH SCHOOL SUCCESS - M98	\$14,923.10
261	Miscellaneous	\$21,843.31
272	Furniture Fund	\$123.49
274	HS Co-Curricular	\$18,469.37
275	Azalea MS Athletics	\$2,088.50
283	TEXTBOOK ADOPTION	\$110.10
285	FACILITY MAINTENANCE	\$5,798.39
291	HIGH SCHOOL STUDENT BODY	\$22,151.24
292	AZALEA STUDENT BODY	\$4,658.86
293	KALMIOPSIS STUDENT BODY	\$691.96
296	F2CNP COMPETITIVE	\$2,772.64
297	BREAKFAST AFTER THE BELL	\$151.80
299	Nutrition Services	\$33,256.92
410	CAPITAL PROJECTS	\$35,400.00

End of Report

[illegible]

[illegible]

[illegible]

Brookings-Harbor High School
541-469-7598
FAX 541-412-8574

Your 2025-2026 school year, extra-duty assignment is listed below.

Employee:	Ruiz, Tabbatha
Mailing Address:	
Phone Number:	
Assignment:	Assistant Track Coach
Season:	2/16/26 to 5/30/26
Salary:	\$4218.00
School:	Brookings-Harbor High School

Choose one:
(Employees who do not select a payment option below will be defaulted to 1 lump-sum payment at the end of the season).

☒ I choose to be paid in one lump-sum at the end of the season.

 I choose to be paid in equal amounts during the season.

The season used for payment will be chosen by your Season End Date. If your season crosses the above schedules the later schedule will be used.

2/13/24
Board Approval Date

[illegible]



Brookings Harbor Ed <brookingsharboredfound@gmail.com>

Form Submission - New Form

1 message

Squarespace <form-submission@squarespace.info>

Reply-To: lisap@brookings.k12.or.us

To: BrookingsHarborEdFound@gmail.com

Wed, Jan 14, 2026 at 3:47 PM

Sent via form submission from *Brookings Harbor Education Foundation, Inc.*

Applicant: Lisa Piscitello

Non-Profit / School Name: Brookings Harbor High School

Application Date: 14 January 2026

Email: lisap@brookings.k12.or.us

Phone #: 5 4142 50058

Item(s) Requested: BHHS is keen to offer more engaging and experiential opportunities to our students - the Oregon Shakespeare Festival provides an excellent local opportunity for BHHS who are studying upper-level language arts to experience world-class theater "in their own backyard." With College Language, College Literature, and Honors Language Arts classes attending, we want a group of students to enjoy A Midsummer Night's Dream by William Shakespeare. This experience will include an educational tour, which expands their understanding and appreciation of the play and production. There is no better way to teach a play than having students attend a professional play in person. In addition, this is an opportunity to see how professionals in both acting and production work with the English language as a career pathway.

Cost of Item(s): \$4321.00

Statement of problem or need: We cannot fully fund this through Language Arts Department funds, nor do we want to ask students to pay for an educational opportunity. We are hoping to qualify for a fee reduction but this is the current cost.

How will this item benefit youth ages 1-21?: By the time students take 4 years of advanced Language Arts they will have watched four professional Shakespeare productions. If a student cannot attend we offer the extra ticket(s) to students who exhibit interest.

How many Youth/Young Adults will be affected?: 80

Is there a program in place to utilize this item?: Yes, every year our advanced Language Arts classes take this trip. Students look forward to it all year.

Are you willing to assist in writing a grant?: Yes

Create Invoice

Manage Submissions

Does this submission look like spam? Report it here.

Approved
1067
\$1200

\$1200

4 years of advanced Language Arts



Brookings Harbor Ed <brookingsharboredfound@gmail.com>

Form Submission - New Form

1 message

Squarespace <form-submission@squarespace.info>

Reply-To: lisap@brookings.k12.or.us

To: BrookingsHarborEdFound@gmail.com

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Create Invoice

Manage Submissions

Does this submission look like spam? Report it here.

Approved
1067
\$1200

\$1200

4 years of advanced Language Arts



Brookings Harbor School District 17C

564 Fern Ave

Brookings, OR 97415

Tel 541 469-7443

Fax 541 469-6599

www.brookings.k12.or.us

DONATION RECEIPT

Bert Lemieux

DONOR NAME

MAILING ADDRESS, CITY, STATE, ZIP

PHYSICAL ADDRESS, CITY, STATE, ZIP

PHONE NUMBER

BROOKINGS-HARBOR SCHOOL DISTRICT TAX ID: 93-6000388

DONATION DESCRIPTION

Misc ART Supplies

OFFICE USE ONLY

Received By:

Date Received:

Destination of Gift:



Brookings Harbor School District 17C

629 Easy St

Brookings, OR 97415

Tel 541 469-7443

Fax 541 469-6599

www.brookings.k12.or.us

DONATION RECEIPT

Curt Learsford

DONOR NAME

MAILING ADDRESS, CITY, STATE, ZIP

PHYSICAL ADDRESS, CITY, STATE, ZIP

PHONE NUMBER

BROOKINGS-HARBOR SCHOOL DISTRICT TAX ID: 93-6000388

DONATION DESCRIPTION

Golf Clubs

OFFICE USE ONLY

Received By:

Date Received:

Destination of Gift:

8/2/10

County	District ID	District Name	School ID	School Name	Student Group	Adjusted Cohort	Graduates	2024-25 Four-year Cohort Graduation Rate	Other Complete rs
Curry	1974	Brookings-I	1974	Brookings-I	All Students	108	79	73.1	1
Curry	1974	Brookings-I	1974	Brookings-I	Male	62	41	66.1	*
Curry	1974	Brookings-I	1974	Brookings-I	Female	45	37	82.2	*
Curry	1974	Brookings-I	1974	Brookings-I	Non-Binary	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	American Indian/Alaska Native	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Asian	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Native Hawaiian/Pacific Islander	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Black/African American	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Hispanic/Latino	20	19	95.0	*
Curry	1974	Brookings-I	1974	Brookings-I	Multi-Racial	10	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	White	74	54	73.0	*
Curry	1974	Brookings-I	1974	Brookings-I	Underserved Races/Ethnicities	23	21	91.3	*
Curry	1974	Brookings-I	1974	Brookings-I	Students Experiencing Poverty	50	26	52.0	*
Curry	1974	Brookings-I	1974	Brookings-I	Students Not Experiencing Poverty	58	53	91.4	*
Curry	1974	Brookings-I	1974	Brookings-I	Students with Disabilities	14	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Never English Learners	103	74	71.8	*
Curry	1974	Brookings-I	1974	Brookings-I	Talented and Gifted	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Migrant	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Homeless Students	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	CTE Participants	87	74	85.1	*
Curry	1974	Brookings-I	1974	Brookings-I	CTE Concentrators	18	17	94.4	*
Curry	1974	Brookings-I	1974	Brookings-I	Currently or Formerly Incarcerated	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Ever English Learners	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Foster Care	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Military Connected	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Students without Disabilities	94	70	74.5	*
Curry	1974	Brookings-I	1974	Brookings-I	Not Talented and Gifted	107	78	72.9	*
Curry	1974	Brookings-I	1974	Brookings-I	Recent Arriver	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Combined Focal Group	72	45	62.5	*
Curry	1974	Brookings-I	1974	Brookings-I	English Learners, Anytime in High School	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Former English Learners, Exited Prior to 1	*	*	*	*
Curry	1974	Brookings-I	1974	Brookings-I	Pregnant and Parenting	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	All Students	108	79	73.1	1
Curry	1974	Brookings-I	237	Brookings-I	Male	62	41	66.1	*
Curry	1974	Brookings-I	237	Brookings-I	Female	45	37	82.2	*
Curry	1974	Brookings-I	237	Brookings-I	Non-Binary	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	American Indian/Alaska Native	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	Asian	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	Native Hawaiian/Pacific Islander	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	Black/African American	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	Hispanic/Latino	20	19	95.0	*
Curry	1974	Brookings-I	237	Brookings-I	Multi-Racial	10	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	White	74	54	73.0	*
Curry	1974	Brookings-I	237	Brookings-I	Underserved Races/Ethnicities	23	21	91.3	*
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Curry	1974	Brookings-I	237	Brookings-I	Talented and Gifted	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	Migrant	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	Homeless Students	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I	CTE Participants	87	74	85.1	*
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Curry	1974	Brookings-I	237	Brookings-I	Currently or Formerly Incarcerated	*	*	*	*

Curry	1974	Brookings-I	237	Brookings-I Ever English Learners	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I Foster Care	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I Military Connected	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I Students without Disabilities		94	70	74.5 *
Curry	1974	Brookings-I	237	Brookings-I Not Talented and Gifted		107	78	72.9 *
Curry	1974	Brookings-I	237	Brookings-I Recent Arriver	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I Combined Focal Group		72	45	62.5 *
Curry	1974	Brookings-I	237	Brookings-I English Learners, Anytime in High School	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I Former English Learners, Exited Prior to 1	*	*	*	*
Curry	1974	Brookings-I	237	Brookings-I Pregnant and Parenting	*	*	*	*

Kalmiopsis Elementary

February Board Report - 2025/26 School Year

Kalmiopsis Elementary School

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

BHSD District Goal is to improve student achievement.

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

Data Points:

1. Acadience/Dibels

We did our mid-year testing and had follow up 100% meetings. Most classes or whole grade levels examined the data and were shocked! Usually we see a dip in scores mid-year, but most students held or improved their scores.

What's working:

1. Reading

RTI changed this year and staff has been using a push-in model with 15 minutes of high dose tutoring for select students during the school day.

We have increased staff and increased work hours due to the literacy grant. This means we have more people to help our students.

Staff members have also been doing after school tutoring for students and this has been extremely successful, again thanks to the literacy grant.

2. Math

Students who have a solid foundation of math facts and basic skills from a young age do well with this curriculum.

Staff has been focusing on word problems to help students in making sense of the problems they are incorporating.

Attendance:

Attendance has been down due to illnesses going through the schools right now. Helena and myself have been watching the numbers to make sure we don't reach the 20% mark. The first week of February we saw an improvement with 6 classes reaching our 93% attendance goal (the previous week had 1). Most classes are between 80% to 90%, with one class as low as 49%.

Data Points or Activities:

1. Golden Awards
2. Attendance Board - **on display**
3. Joke Box
4. Attendance reward and post
5. Assemblies - We have done one per month. They are going very well to bring all students together.
6. Leadership - Leadership students are working to make improvements around the school and support younger students who are struggling. They have taken over morning announcements and are helping at the assemblies.
7. Cubby Corner - PTO has taken on providing food they receive from donations for students who need food. They come once a week (Fridays) to distribute food to those who need it.
8. Recess in the mornings (before school): we have continued to provide recess after breakfast before the school day starts. Kids have enjoyed this and there have not really been any issues.
9. Kindergarten: we are looking at ways to bring kindergarten students to the cafeteria for lunch so that they can start building that routine before first grade.

Vice Principal:

We are excited to have Lynn coming back to be our vice principal starting on the 17th!!!
She will be at Kalmiopsis on Tuesdays and Thursdays.

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

Thank you,

Matthew Bennett, Principal

Lynn Schiermeyer, Vice Principal



Technology Department

629 Easy Street (Mailing)

580 Fern Ave (Physical)

Brookings, OR 97415

541 469-7443

Fax 541 469-6599

www.brookings.k12.or.us

February 2026 Board Report

During the month of January, the IT department received 130 new tickets and closed 117 open tickets. So far during the month of February we have received 74 new tickets. Over the past month we've seen an uptick in the number of new requests and my team is doing their best to address the issues as quickly as possible.

We have finalized the contract for CrowdStrike Falcon Complete and Falcon Exposure Management services and have begun implementing it on all devices district wide. We are also looking at implementing Cloudflare, which performs web page filtering at the DNS level. Adding this level of web page filtering will better protect our students from questionable content on the internet.

We have finalized our list of Category 2 equipment we will be purchasing this year through the ERate funding program. Over the next 4 weeks we will be receiving and evaluating vendor proposals for this equipment.

In the IT department, our focus continues to be on making our systems as reliable as possible as well as providing quality, highly responsive service to the staff and students in our district.

Sincerely,

Bruce Raleigh

Director of Technology



Maintenance/Transportation Department

750 Fern Avenue
Brookings, OR 97415
541 469-7131

Fax 541 469-6599

www.brookings.k12.or.us

To: Brookings Harbor 17C School Board

Re: Maintenance/Transportation Report February 11th, 2026

Maintenance Department

- Field turf installed soccer coaches boxes
- Installed new hot water heater across from Azalea main office
- Replaced multiple burnt out circuit boards on HVAC units
- In the process of replacing old batteries in the 2 Zambonies at the High School and the 1 at Azalea
- Mahoney Environmental Solutions did their annual FOG pump out on the District grease traps
- ☑ Grounds/Custodial position is open and will close on the 14th
- Bruce Built Homes installed the sleeves for the shot put safety net
- Starting to get ready for Spring Sports. Softball and the practice field were plugged and top dressed

Transportation Department

- We are getting spring coaches trained and updated on their Type 20 license
- Replaced old halogen headlights with new LED lights in multiple buses
- Finalizing training on a new substitute driver and have a few applications that are in the process of being completed

□ All Winter sports trips have been filled

Jess Beaman

Maintenance/Transportation Director
Brookings-Harbor School District 17C



Brookings-Harbor School District

629 Easy St.

Brookings, OR 97415

541 469-7443

Fax 541 469-6599

www.brookings.k12.or.us

Food Services February 2026 Board Report

As the new year came in, so did the sickness. With low numbers of kiddos and staff sick we still powered the beautiful month of January out.

I will not have much to report for January, as preparations are being made for upcoming events that have been expressed in December's food service report.

For the number crunchers;

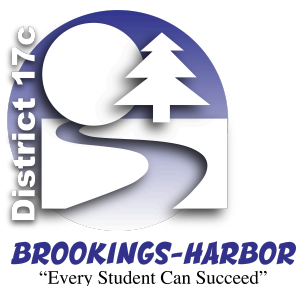
- Kalmiopsis served a total of 5,229 breakfasts, and 6,771 lunches in 18 days with a count of 552 enrolled students. ***Last year it was 4,933 breakfast and 6,429 in 19 days with 549 enrolled.***
- Azalea served a total of 1,771 breakfasts and 3,673 lunches with 299 students enrolled. ***Last year it was 1,679 breakfast and 3,653 lunches with 300 enrolled.***
- BHHS served 1,294 breakfasts and 2,333 lunches with 366 students enrolled. ***Last year it was 1,277 breakfast and 2,439 lunches with 405 enrolled.***

January's Free and Reduced numbers in each school.

- AMS: 48.44% free (145), 3.68% reduced (11).
- BHHS: 40.81% free (149), 4.38% reduced (16)
- KSchool: 58.24% free (321), 3.38% reduced (19)

This concludes January's food service report.

~ Cindy Devos



Brookings-Harbor School District

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

Athletics & Activities

February 2026 Board Report

Winter activities are winding down and athletics is closing in on postseason competition. Both high school and middle school students are ending long seasons strong and preparing for the most important part. Drama will start their winter play the weekend of the 20th and run for 2 consecutive weekends, and music hosted its annual festival with bands from 7 different schools performing and being critiqued.

Both high school basketball programs are having great seasons and have opportunities to make the post season. The boys program probably needs to win all of their last 3 games or get some help from others. Girls have an opportunity to win an outright league title, and also go undefeated. The girls program has already qualified for playoffs and will have a game on either 2/25 or 2/28, with a good chance for it to be at home.

High school wrestling is starting districts this week for boys, and girls will compete next week. Both have good chances to send representatives to state at the end of the month.

Cheer is also headed to state at the end of the week in Oregon City. This program has worked extremely hard the last several years to rebuild and get to a point of competing multiple times per year. Their dedication is paying off and we can't wait to see how they do on their first trip to state in over a decade.

Azalea boys basketball and cheer are about 3 weeks away from being done also. They will both compete at the esteemed Crescent City Jaycees Tournament on the first weekend in March.

Spring sports will get started in the next 3 weeks also, with pitcher and catchers reporting on Monday (2/16) for Softball and Baseball. Fingers crossed for the great weather to hold out, although highly doubtful. Special thanks to all our fans who continue to show up and support all these programs and are looking forward to a ton of post season competition in the next 3 weeks.

GO BRUINS!

Keith Wallin, Athletics & Activities Director



Brookings-Harbor School District

629 Easy St.

Brookings, OR 97415

541 469-7443

Fax 541 469-6599

www.brookings.k12.or.us

District Communications February 2026

The Annual Communications Cycle: School communications can sometimes feel repetitive from the inside. Registration reminders return each August. Conferences appear each November. Testing notices arrive each spring. School closure reminders circulate each winter. That repetition is intentional.

Each year, BHSD welcomes new kindergarten families, transfer students, newly hired staff, and substitute teachers, incoming K, 6th, and 9th graders, and families relocating to Curry County. In a rural district with steady enrollment movement, communications functions as a continuous onboarding infrastructure. Repetition is not redundancy; it is inclusion. This report outlines BHSD's Annual Communications Cycle and identifies where we are now within that cycle,

Summer: Preparation & Onboarding June–August

Primary Focus: Reduce anxiety and provide clarity.

Recurring communications:

- District-wide registration
- Sports physicals and athletic clearance
- Kinder Academy and camps
- Soft starts (K, 6th, 9th)
- First day of school information
- Bus routes and bell schedules
- Back-to-school guides - supplies, expectations, etc.
- Staff onboarding and welcome events
- Summer school graduation

Summer messaging ensures families — especially those new to BHSD — understand schedules, transportation, academic supports, and expectations.

Fall: Identity & Engagement September–November

Primary Focus: Build culture and strengthen relationships.

Recurring communications:

- Open Houses
- Picture days
- Homecoming activities
- College Application Week, PSAT/SAT/ACT reminders
- Parent-Teacher Conferences
- Spirit weeks and community events, Halloween fun
- Veterans Day recognition

Fall messaging reinforces safety systems, academic milestones, and school culture while increasing family engagement.

Winter: Stability & Safety December–February

Primary Focus: Maintain continuity and reinforce systems.

Recurring communications:

- Winter break and return reminders
- School closure protocols and weather updates
- School Board Recognition Month
- Finals and grading day reminders
- MLK Day and Presidents Day schedules
- Scholarship Week
- Kindness Week

You Are Here: February 2026 February represents the midpoint of the communications cycle. Messaging emphasizes operational stability, academic planning, scholarship opportunities, and preparation for spring transitions.

Spring: Transition & Recognition March–May

Primary Focus: Prepare for advancement and celebrate growth.

Recurring communications:

- Staff Appreciation Weeks
- Forecasting and course selection
- 8th grade tours and Freshman Information Night
- Kindergarten registration
- State testing schedules
- College and Career Fair
- Scholarship Night
- Spring concerts and showcases
- Graduation preparation
- Budget and governance updates

Spring messaging supports academic transitions while highlighting student and staff achievements.

The Annual Communications Cycle ensures:

- Predictability — Families know what to expect each season.
- Equity — New families receive the same clarity that long-time families rely on.
- Safety Reinforcement — Procedures are regularly communicated.
- Operational Clarity — Registration, testing, grading, and transitions are marked clearly.
- Community Trust — Governance updates and recognition efforts remain visible.

What may feel repetitive internally is essential for families experiencing BHSD systems for the first time, communications functions as rolling orientation, ensuring no family feels they “missed the memo.” The repetition families see is intentional inclusion.

Nancy Raskauskas-Coons, Communications Coordinator

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



Brookings Harbor High School

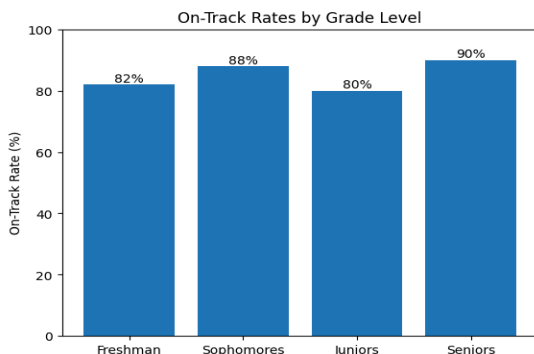
Interim Principal Kelly Whitley

Interim Assistant Principal Shaun Bavaro

On-Track Data:

Brookings Harbor High School continues to strengthen its MTSS (Multi-Tiered System of Supports) framework through the Brookings Student Assist Program (BSAP). **BSAP is grounded in the Masonic Model Student Assistance Program**, a structure many educators in our district have historically participated in and that was revitalized at the beginning of the 24-25 school year. Through grade-level collaboration, staff identify and support students in the areas of **academics, attendance, and behavior**.

Targeted interventions such as the Freshman Afterschool Academy, After-School Tutoring, Flex period, and expanded monitoring processes have contributed to positive movement in on-track student outcomes. First-semester data reflects continued progress as we work toward a **potential 90% state graduation rate** this year. Grade-level teams remain focused on early identification, consistent communication with families, and responsive support systems that promote student success.



Staff Professional Development and Retention:

Professional growth remains a priority as part of our commitment to instructional excellence and staff retention. Members of the science department will be attending the **National Science Teachers Association Annual Conference** for science and STEM teachers this spring in Anaheim, CA. All Core content teachers are now members and engaging in professional development in their respective National councils and associations—aligned professional learning within their respective disciplines. These opportunities strengthen instructional practices, promote collaboration and student engagement, and support a culture of continuous improvement across departments.

Student Activities and engagement:

Student connection and engagement continue to be central to our work. **Kindness Week** highlighted positive school culture through student-led activities, spirit week participation, and campus-wide messaging through chalk art created by Mr. Maines' art classes. Seabreeze's annual Valentines performances happened on Friday February 13th at all three schools.

We are also nearing completion of our new **Maker Space** in Room 308, designed to expand interdisciplinary, project-based





Azalea Middle School

Brookings, OR 97415

541-469-7427

Vickie Nigh, Principal

February 2026 BOARD REPORT

Student Attendance:

January 2026

6th Grade 92.22%

7th grade 92.90%

8th grade 91.04%

Overall 92.05%

January 2025

6th grade 94.09%

7th grade 90.26%

8th grade 91.91%

Overall 92.09%

January 2024:

6th grade 90.70%

7th grade 90.53%

8th grade 91.39%

Overall 90.87%

we are launching two new programs to reinforce positive behaviors across the school environment:

- Staff members will begin distributing vouchers to students who display positive behavior starting Tuesday, the 17th. These vouchers will be turned into the office and entered into a weekly, grade-level drawing for prizes.
- The leadership class has developed a program to specifically recognize kindness in the school setting. Students will be able to complete a paper form to recognize peers for acts of kindness.

The overall goal of these initiatives is to continue recognizing and reinforcing the positive behaviors displayed throughout the school and to move our school culture forward.

On January 29th, Azalea Middle School celebrated those students that have honors, high honors, and exceptional honors. We are happy to announce that these students have demonstrated a hard work ethic and Bruin Pride. Many parents and guardians helped us celebrate their students' success.

Ms. Nigh

100 GENERAL FUND | Revenue & Expense Summary

Fiscal Year 2025 - 2026

For the Period Ending January 31, 2026

	Period 1 Actual Jul '25	Period 2 Actual Aug '25	Period 3 Actual Sept '25	Period 4 Actual Oct '25	Period 5 Actual Nov '25	Period 6 Actual Dec '25	Period 7 Actual Jan '26	Period 8 Projected Feb '26	Period 9 Projected Mar '26	Period 10 Projected Apr '26	Period 11 Projected May '26	Period 12 Projected Jun '26	Projected 2025-26 Totals	Adopted 2025-26 BUDGET	% of Budget
REVENUES															
STATE SCHOOL FUND FORMULA:															
Local Taxes	-	-	28,678	31,040	6,276,127	67,506	-	200,000	209,904	68,513	51,135	162,838	7,095,742	7,422,263	86%
County School Funds	-	-	159,310	-	-	-	-	-	-	-	-	-	159,310	140,000	114%
State School Fund	1,559,481	779,273	779,273	779,121	779,121	778,417	778,417	778,417	778,417	778,417	617,647	-	9,186,001	9,308,463	67%
Common School Fund	-	-	-	-	-	-	-	85,000	-	-	-	85,000	170,000	171,288	0%
State Managed Timber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SSF Formula Total	1,559,481	779,273	967,261	810,161	7,055,248	845,923	778,417	1,063,417	988,321	846,930	668,782	247,838	16,611,053	17,042,014	75%
Local Sources (1000)	100,718	22,804	36,035	951,550	27,221	47,874	41,702	27,275	48,679	24,708	18,304	60,035	1,406,905	421,600	291%
Intermediate Sources (2000)	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000	400,000	1%
State Sources (3000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Sources (4000)	-	-	-	-	-	-	-	-	-	-	105,000	-	105,000	1,013,025	0%
Other Sources (5000)	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Total Operating Revenue	1,660,199	802,077	1,003,297	1,761,711	7,082,469	893,797	820,119	1,090,692	1,037,001	871,638	792,086	707,873	18,522,959	18,880,639	74%
Beginning Fund Balance (5400)	3,093,359	-	-	-	-	-	-	-	-	-	-	46,755	3,140,114	2,800,000	110%
Total Monthly Revenues	4,753,557	802,077	1,003,297	1,761,711	7,082,469	893,797	820,119	1,090,692	1,037,001	871,638	792,086	754,628	21,663,072	21,680,639	79%
CUMULATIVE RESOURCES	4,753,557	5,555,634	6,558,931	8,320,642	15,403,111	16,296,908	17,117,027	18,207,719	19,244,720	20,116,358	20,908,444	21,663,072			
EXPENDITURES BY OBJECT															
Salaries (100)	202,362	211,187	738,840	729,327	716,243	708,238	695,648	769,627	776,636	768,909	778,352	1,745,000	8,840,370	9,082,670	44%
Employee Benefits (200)	112,967	113,134	457,008	460,483	449,873	450,408	442,555	492,434	499,922	494,250	552,161	1,177,111	5,702,306	5,911,885	42%
Purchased Services (300)	25,734	109,563	164,709	175,024	125,646	152,948	233,944	200,000	260,330	200,000	206,478	307,398	2,161,773	1,976,840	50%
Supplies & Materials (400)	60,686	64,686	32,982	51,502	28,941	31,103	36,713	73,774	66,353	64,516	90,196	194,798	796,251	1,092,744	28%
Capital Outlay (500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Insurance/Other (600)	429,859	10,533	1,659	1,348	2,801	3,853	808	1,722	4,130	6,238	2,043	2,989	467,983	485,500	93%
Interfund Transfers (700)	1,131,000	-	-	-	-	-	-	-	-	-	-	-	1,131,000	1,131,000	100%
Total Operating Expenditures	1,962,607	509,103	1,395,197	1,417,683	1,323,504	1,346,551	1,409,667	1,537,558	1,607,372	1,533,914	1,629,231	3,427,295	19,099,683	19,680,639	48%
Contingency (810)	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000	200,000	0%
Unapprop. Ending Fund (820)	-	-	-	-	-	-	-	-	-	-	-	1,800,000	1,800,000	1,800,000	0%
Total Monthly Expenditures	1,962,607	509,103	1,395,197	1,417,683	1,323,504	1,346,551	1,409,667	1,537,558	1,607,372	1,533,914	1,629,231	5,427,295	21,099,683	21,680,639	43%
CUMULATIVE EXPENDITURES	1,962,607	2,471,710	3,866,907	5,284,590	6,608,095	7,954,645	9,364,312	10,901,870	12,509,242	14,043,156	15,672,387	21,099,683			
EXPENDITURES BY FUNCTION															
Instruction (1000)	44,577	51,382	724,675	749,744	733,278	731,040	719,497	806,415	826,977	779,491	850,357	1,847,507	8,864,939	9,445,245	40%
Support Services (2000)	787,031	457,721	670,522	667,940	590,226	615,511	690,170	731,143	780,395	754,423	778,874	1,579,789	9,103,744	9,104,394	49%
Enterprise & Comm Svc (3000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Facilities Acq & Constr (4000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Uses (5000)	1,131,000	-	-	-	-	-	-	-	-	-	-	-	1,131,000	1,131,000	100%
Total Operating Expenditures	1,962,607	509,103	1,395,197	1,417,683	1,323,504	1,346,551	1,409,667	1,537,558	1,607,372	1,533,914	1,629,231	3,427,296	19,099,683	19,680,639	48%
Contingencies (6000)	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000	200,000	0%
Unapprop. Ending Fund (7000)	-	-	-	-	-	-	-	-	-	-	-	1,800,000	1,800,000	1,800,000	0%
Total Monthly Expenditures	1,962,607	509,103	1,395,197	1,417,683	1,323,504	1,346,551	1,409,667	1,537,558	1,607,372	1,533,914	1,629,231	5,427,296	21,099,683	21,680,639	43%
CUMULATIVE EXPENDITURES	1,962,607	2,471,710	3,866,907	5,284,590	6,608,095	7,954,645	9,364,312	10,901,870	12,509,242	14,043,156	15,672,387	21,099,683			

Brookings-Harbor Schoool District

Enrollment Comparison 2025-2026/2024-2025 /2023-2024

Current as of February 10, 2026

	September			October			November			December			January			February			March			April			May			June		
Grade	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2026	2025	2024	2026	2025	2024	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023
K	79	80	87	79	81	88	78	81	89	77	80	88	76	81	87	75	81	88	81	87	107	82	83	109	83	83	109	83	83	108
1	81	86	101	80	87	101	80	86	102	80	87	103	80	86	103	78	86	103	89	103	101	89	102	101	91	100	100	90	98	101
2	95	103	92	93	100	92	92	100	91	93	100	91	92	103	92	88	102	92	102	93	97	101	94	95	103	95	95	103	94	98
3	105	98	89	104	96	89	104	97	92	105	97	90	104	98	91	104	100	89	99	89	91	101	88	92	102	87	92	102	86	93
4	108	88	89	107	87	90	108	87	89	107	85	86	108	84	87	104	85	87	84	86	88	85	88	85	83	87	84	83	86	84
5	88	94	86	90	94	86	92	93	86	93	95	85	93	94	85	91	91	85	90	84	126	89	83	127	87	83	126	87	84	125
	556	549	544	553	545	546	554	544	549	555	544	543	553	546	545	540	545	544	545	542	610	547	538	609	549	535	606	548	531	609
6	94	91	126	92	91	124	90	89	125	88	88	125	86	88	124	88	88	124	87	122	97	87	122	96	89	122	96	89	121	95
7	94	133	94	94	133	94	93	128	92	91	127	90	91	127	89	91	127	88	128	85	133	129	85	132	125	84	132	121	83	128
8	127	87	129	127	84	128	121	83	127	121	81	121	119	84	119	114	82	117	83	117	109	81	120	108	81	120	108	81	117	108
	315	311	349	313	308	346	304	300	344	300	296	336	296	299	332	293	297	329	298	324	339	297	327	336	295	326	336	291	321	331
9	92	123	112	90	123	112	87	122	112	88	119	112	89	117	109	84	109	109	107	104	118	102	102	116	101	101	113	101	100	110
10	100	102	116	96	102	116	94	101	119	97	101	117	99	97	118	98	91	115	91	115	108	90	115	108	88	113	105	85	111	102
11	80	108	106	80	108	107	75	105	105	74	105	103	71	102	105	71	100	103	96	101	107	96	100	104	95	99	106	94	96	103
12	96	106	113	97	101	116	98	103	115	101	103	115	100	100	112	106	95	107	91	107	98	92	107	97	88	109	97	88	108	95
	368	439	447	363	434	451	354	431	451	360	428	447	359	416	444	359	395	434	385	427	431	380	424	425	372	422	421	368	415	410
Total	1239	1299	1340	1229	1287	1343	1212	1275	1344	1215	1268	1326	1208	1261	1321	1192	1237	1307	1228	1293	1380	1224	1289	1370	1216	1283	1363	1207	1267	1350



BROOKINGS-HARBOR SCHOOL DISTRICT 17C 2026-2027 PROPOSED BUDGET CALENDAR

January 21, 2026	Regular School Board Meeting First Reading of 2025-2026 Budget Calendar
February 18, 2026	Regular School Board Meeting Approve 2025-2026 Budget Calendar
March 18, 2026	Regular School Board Meeting
April 15, 2026	Workshop for Training &/or Open Forum 2025-2026 Budget
April 15, 2026	Regular School Board Meeting
May 13, 2026	First <u>Publication of Notice</u> of Budget Committee Meeting
May 20, 2026	Second <u>Publication of Notice</u> on website of Budget Committee Meeting
May 26, 2026	First Budget Committee Meeting
June 2, 2026	Possible Second Budget Committee Meeting
June 6, 2026	Publish <u>Notice of Budget Hearing</u> , Fund Summaries Not Requiring Tax, and Fund Summaries Requiring Tax.
June 17, 2026	Regular School Board Meeting, Including Public Hearing on Budget and Action to Adopt Budget, Appropriate and Categorize Funds, and Levy Taxes
July 15, 2026	Deadline for Certifying Levy to Assessor

Brookings-Harbor School District Calendar 2026-2027

July 2026

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

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

August 2026

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

Student Days: 1 Teacher Only Days: 5 Holidays: 0

September 2026

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

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

October 2026

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

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

November 2026

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

Student Days: 14 Teacher Only Days: 1 Holidays: 3

December 2026

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

Student Days: 14 Teacher Only Days: 0 Holidays: 0

July

4 - Independence Day

Wednesdays (in rectangular boxes) will have an early dismissal time for students to allow for PLC time for staff.

August

21 - New Teacher Staff In-Service

24-25 - All-Staff District Inservice

26 - Teacher In-Service

27-28 - Teacher Classroom Days

31 - First day of School

September

7 - Labor Day Holiday

October

30 - Teacher Grading Day (End of Q1) – No school for students

January

1 - New Year's Day

4 - School Resumes

18 - MLK Day Holiday

22 - Teacher Grading Day (End of Q2) – No school for students

February

12 - Teacher In-Service Day – No school for students

15 - President's Day Holiday

March

22-26 - Spring Break

29 - School Resumes

April

9 - Teacher Grading Day (End of Q3) – No school for students

May

31 - Memorial Day Holiday

June

5 - Graduation Day

10 - Students' Last Day

11 - Teacher Grading Day (End Q4) – No school for students

18 - Juneteenth Holiday

January 2027

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

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

February 2027

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

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

March 2027

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

Student Days: 18 Teacher Only Days: 0 Holidays: 0

April 2027

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

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

May 2027

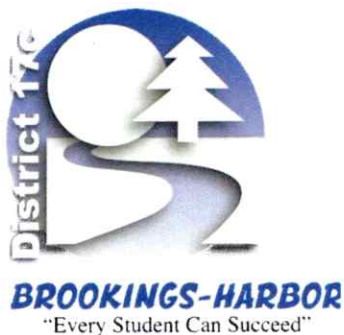
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

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

June 2027

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

Student Days: 8 Teacher Only Days: 1 Holidays: 1



Transportation Department

750 Fern Avenue
Brookings, OR 97415

541 469-7131

Fax 541 469-6599

www.brookings.k12.or.us

February 11th 2026

To: Brookings Harbor School District 17C School Board
Re: Request approval to purchase

I am requesting the Board's approval to purchase one (1) Type 10 bus in the 2025/2026-year budget. We currently do not have a Type 10 bus. A Type 10 bus requires no CDL license. You run it just like a van or an SUV with a Type 10 license.

The purchase would be for Micro-Bird T Series multi-purpose vehicle (MPV). I was told by Sarah Jones, Director of Sales that they have one in stock and we will be able to receive it immediately. I have attached the proposal for your inspection. Thank you for your consideration in this matter.

If you have any questions, please feel free to ask.

Jess Beaman
Director of Maintenance and Transportation
BHSD 17c



NEW BUS PROPOSAL

30355 S.E. Highway 212
Boring, Oregon 97009
(800) 258-2473 westernbus.com

Quote Date	Revision Date	Sales Consultant & Phone	
1/12/2026	1/12/2026	SARAH JONES	(503) 905-0011
Customer/District #			
STOCK TYPE 10 T-SERIES MPV - 24G073-76 - 9 PASS - QUOTED TO BROOKINGS-HARBOR SD			
Contact Name		Title	
JESS BEAMAN		TRANSPORTATION DIRECTOR	
Address	City	State	Zip
629 EASY STREET	BROOKINGS	OR	97415
Phone	Email		
(541) 469-2666	jessb@brookings.k12.or.us		
Purchase QTY	Model Year	Wheelbase	Estimated Delivery
1	2024	138"	APPROXIMATELY 30-60 DAYS ARO
Bus Type	Chassis Make & Model	Body Make & Model	
TYPE 10 MPV	FORD TRANSIT SRW	MICRO BIRD T-SERIES 4-ROW	
Passenger Capacity	Alternate Capacity	Cooperative Contract, if Applicable	
9+DRIVER	N/A	SALEM-KEIZER OR SOURCEWELL #63020-BBB	
Trade Ins? Y/N	Beltline Lettering - Provide Exact Requirements		
☐ Y ☐ N	BROOKINGS-HARBOR SCHOOLS 17C		
Financing? Y/N	Required Fleet Number(s)		
☐ Y ☐ N			
WBS Coordinated? Y/N	Additional Comments / Notes		
☐ Y ☐ N	WITH REAR A/C		
Sales Price Per Bus	\$	112,107.75	
Extended Sales Price Total	\$	112,107.75	

Thank you for the opportunity to present this new bus quotation. We look forward to working with you on your transportation needs.



BODY MODEL			
X	Body Model	Microbird MBII T-Series, 4-row body, 138" w/b, low headroom, SRW, 82" interior width	
CHASSIS SPECIFICATIONS			
X	Base Chassis	Ford Transit T250 SRW Chassis, 9,070 lb. GVWR, 138" wheelbase	STD
X	Air Conditioning	Front chassis air conditioning	Inc'd
X	Alignment	Front end alignment	STD
X	Alternator	250 amp HD alternator, Ford OEM for Transit Series gas engine	STD
X	Backup Camera	Backup camera installed in dash display for under 10,000 lb. GVWR vehicles	
X	Battery	Dual batteries, mounted under driver's seat for Transit Series gas engine	STD
X	Brakes	Hydraulic ABS disc brakes, front and rear	STD
X	Driveline	Driveline guard front for Type 10 vehicles	STD
X	Electrical	Power socket accessory with cap for cell phone charging, provided on chassis	STD
X	Engine	Ford 3.5L Ecoboost gas engine, E-85 capable, 310 hp & 400 lb.-ft torque, for Transit Series	
X	Engine	Cruise control with message center, for Ford Transit	
X	Fuel System	25 gallon capless fuel tank, fill LH behind driver's door, for Transit Series	STD
X	Paint	Exterior painted white for activity use	
X	Radio	Chassis OEM AM/FM/Blue Tooth radio with dual USB ports for activity buses - No PA system, for Ford Transit chassis	
X	Safety	Driver Assist - Front pre-collision warning & post impact braking, for Transit Series chassis	STD
X	Safety	Driver Assist - Automatic emergency braking & pedestrian detection, for Transit Series	STD
X	Safety	Driver Assist - Lane keep w/cluster warning, wheel vibration, steering correction, for Transit	STD
X	Safety	Driver Assist - Side Wind Stabilization, Auto High-Beam Control, for Transit Series chassis	STD
X	Safety	Safety glass front windows, glass less likely to break/pose a threat when broken, for Transit	STD
X	Seat, Driver's	Standard OEM chassis driver's seat, vinyl for Transit Series chassis	STD
X	Steering	Tilting & telescoping steering column for Transit Series chassis	STD
X	Tires	235/65R16 highway tread front and rear with std Ford wheels, for SRW Transit Series	
X	Tires	Tire pressure monitoring system, for Transit Series	STD
X	Traction	AWD option ordered on Ford Transit chassis, available with gas engine only	
X	Transmission	Automatic transmission, 10-speed with overdrive, for Transit Series	STD
X	Undercoating	Body undercoating only for MPV Type 10 buses	STD
BODY SPECIFICATIONS			
X	Air Conditioning	ACC/Valeo AA-30TG rear A/C, 30,000 btu rear evap + front air, total 45,000 btus, NO skirt condensor	
X	Bumpers	Rear bumper painted black, textured, for improved durability	STD
X	Cup Holder	Cup holder in driver's console for MPV Type 10 buses	STD
X	Doors	Electric entrance door, outward opening, 1-piece glass per leaf, 24" wide MBII/T-Series	STD
X	Doors	Vinyl covered header pads above all doors	STD
X	Doors	Rear center emergency door, with retainer and upper & lower glass	STD
X	Doors	Vandal lock on rear emergency door, slide bolt	
X	Electrical	Standard body electrical system is fuses for most body circuits	STD
X	Floor	1/2" exterior grade plywood flooring, screwed down for MPV Type 10 buses	STD
X	Floor	Gray rubber flooring, smooth under seats with ribbed aisle	Inc'd
X	Floor	No aisle trim provided, floor seams are sealed neatly	STD
X	Grabrail	Left side grabrail in entrance door area	STD
X	Headroom	66" headroom with 9" split sash windows, standard MBII/T-Series	STD
X	Heaters	Rear underseat heater, 20,500 BTU	STD
X	Heaters	Rubber heater hose with standard clamps	STD
X	Horns	Backup alarm, 112 dBA, mounted under bus	
X	Insulation	Fiberglass insulation for roof, front, rear, side, and bows	STD
X	Insulation	Solid aluminum interior ceiling panels	STD
X	Lettering	4" black, both sides	Inc'd

X	Lettering	Bus numbers in standard locations, 4" black	Incl'd
X	Lights	7" backup lights, LED, surface mounted, standard for MBII/T-Series	STD
X	Lights	Clearance and cluster lights, LED grommet mounted with LED ID bar	STD
X	Lights	Four (4) interior dome lights, installed over seats, LED, with driver's dome over stepwell	STD
X	Lights	Driver's dome controlled by separate switch on body switch panel on Ford Transit T-Series	STD
X	Lights	Rear 7" and 4" red stop and tail lights, LED, recessed	STD
X	Lights	Rear 7" recessed amber directional lights, LED, for Type 10 MPV	STD
X	Mirrors	Heated REMOTE Rosco Accustyle rearview mirrors, 7"X9.5" flat & 7"X4" convex	
X	Mirrors	Rosco Eye-Max LP, Asymmetrical Shape, crossview mirrors, heated	
X	Mirrors	Interior rearview mirror, 6"X16"	STD
X	Mud Flaps	Full length front and rear mud flaps	Incl'd
X	Paint	Exterior painted white including rubrails for activity use	
X	Radio	Interior, speakers qty 2 on MBII/T-Series mounted in ceiling	STD
X	Roof Caps	Front and rear roof caps are smooth commercial style for use with no warning lights	
X	Rubrails	Rubrails provided floor & seat levels, painted white for Type 10 vehicles	STD
X	Safety Equip	5 lb. fire extinguisher, triangle kit, & seat belt cutter	Incl'd
X	Safety Equip	First aid kit and body fluid kit installed locally	Incl'd
X	Seat, Barriers	Highback barriers at front RH and LH	STD
1	Seat, Passenger	36" high back barriers installed	Incl'd
1	Seat, Passenger	30" high back barriers installed	Incl'd
X	Seat, Passenger	Standard passenger seat mounting	STD
X	Seat, Passenger	FMVSS seat belt anchorage, does NOT include seat belts	Incl'd
3	Seat, Passenger	HSM/C.E. White QuasiStatic seat, 36" wide, w/ integral 3-pt shoulder belts, 2 passengers per seat	
3	Seat, Passenger	HSM/C.E. White QuasiStatic seat, 21" wide, w/ integral 3-pt shoulder belt, 1 passengers per seat	
2	Seat, Passenger	LATCH/UCRA seat, has one child seat attachment per seat, for 30", 34" or 36" seats	
X	Seat, Upholstery	Blue fire block seat upholstery, seats & barriers	
X	Stepwell	Step riser paint to match exterior bus color for entrance door stepwell	STD
X	Stepwell	White rubber nosings on entrance door step treads	STD
X	Ventilation	No roof hatch for MPV Type 10	STD
X	Video System	Seon DH4 DVR video system w/500 GB hard drive, 2 cameras, GPS & sensors installed	
X	Video System	Cameras: Front facing rear & over driver facing door	
X	Windows	Dark tinted & tempered side windows and rear vision glass, black frames	
X	Windows	No pushout windows for MPV Type 10	STD
X	Windows	Rear emergency door & rear vision glass, dark tinted & tempered	
X	Windows	Clear & tempered entrance door glass	STD

WARRANTY COVERAGE

X	Warranty	Standard Micro Bird body 1 yr/12,000 miles, structure/seat frames 5 yrs/100,000 miles	STD
X	Warranty	Ford bumper to bumper chassis warranty 3 yrs/36,000 miles	STD
X	Warranty	Ford gas engine & transmission powertrain warranty 5 yrs/60,000 miles	STD

Vehicle Sales Price	\$	112,150.00
Less Chassis Incentive	\$	(600.00)
VEHICLE SALES PRICE	\$	111,550.00
OR Vehicle Tax 0.50%	\$	557.75
GRAND TOTAL VEHICLE SALES PRICE	\$	112,107.75

By signing below, I acknowledge the specifications listed above are complete and correct.
The bus order will be placed from this list of requirements.



Customer's Authorized Representative

Title

Date


Western Bus Sales, Inc. Authorized Representative

Director of Sales

1/12/2026

Date

AVAILABLE ALTERNATIVE OPTIONS - NOT INCLUDED IN ABOVE PRICE

The units quoted here are **STOCK BUSES**. All stock units are quoted subject to prior sale and require a letter of intent to purchase or a purchase order to hold the vehicle for you.

SEAT & BODY PLAN

IMPORTANT NOTICE / AVIS IMPORTANT
 VEHICLE CONFIGURATION AND CAPACITY ARE SUBJECT TO CHANGE TO REFLECT ANY AND ALL CHASSIS SPECIFICATIONS OF THE MODEL YEAR UTILIZED.
 LA CONFIGURATION ET LA CAPACITE DE CE VEHICULE SONT SUJETTES A DES MODIFICATIONS AFIN DE TENIR COMPTE DES SPECIFICATIONS DU CHASSIS DE L'ANNEE MODELE UTILISE.

DISCLAIMER:
 THIS CONFIGURATION IS FOR ESTIMATE PURPOSES ONLY AND MUST BE VALIDATED WITH PROPER WEIGHT ANALYSIS

SEAT	DIM.	SIDE	QTY	LEG
S3	36	LH	3	*
S3	21	RH	3	*

Seat spacing = See drawing
 D.O.D.: 24"

APPROVED CONFIGURATIONS
 Total ambulatory passengers: 9
 Total wheel chair passengers: 0
 Load cap. (pass. + cargo): 1366 kg 3012 lbs

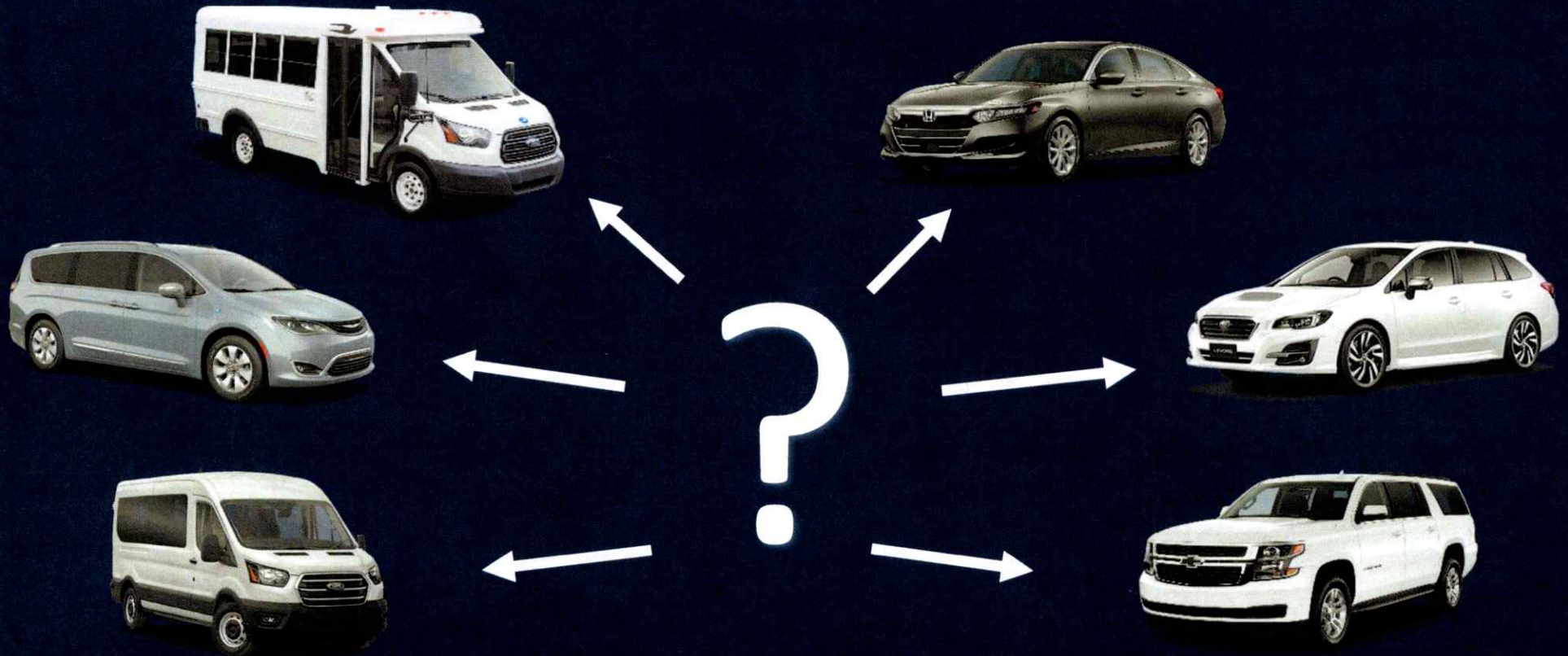
A	2015/06/15	J. M.	DRAWING CREATION
REV	YYYY/MM/DD	BY	DESCRIPTION
Stock Number:			
Customer Approval:		Date:	

Drawn by:	MICRO BIRD <i>GIARDIN</i>
J. M.	
MODEL: UTJS 4NL DSM	
J.M. INCHES	Drawing no.
SCALE: DO NOT SCALE	FP7481A

NOTE: Any option added to this floorplan shall be approved by the Corporation Micro Bird Inc. technical department.



Comparing Type 10 MPV Options





DEPENDING ON YOUR FLEET'S NEEDS BOTH NOW
AND IN THE FUTURE, THERE ARE MULTIPLE
VEHICLES THAT OFFER A COMBINATION OF
SCHOOL BUS SAFETY AND DESIRABLE FEATURES
TO MEET EVERY CIRCUMSTANCE.

Type 10
Multi-Purpose Vehicle
(MPV)

Must be rated for
9 passengers or less
+ the driver

Can be a car, bus, van, or
SUV



Vehicle Comparison

	Type 10 MPV Micro Bird Bus	Passenger Vehicle: Car, Van, SUV
Requires a Commercial Driver's License?	No	No
Allowed for Home to School Transportation?	Yes, off road stops only	Yes, off road stops only
Can I Get State Vehicle Reimbursement?	Yes, if used at least 50% for reimbursable mileage	Yes, if used at least 50% for reimbursable mileage
Gross Vehicle Weight Rating (GVWR)	Must be under 10,000 lbs.	Must be under 10,000 lbs.
Available Chassis * most common ^ available with AWD	Ford Transit cutaway *^ Ford E-350 cutaway Chevy Express cutaway *	Varies
Available Body \$ lowest cost option	Narrow MB-II body \$	Varies

Vehicle Comparison

	Type 10 MPV Micro Bird Bus	Passenger Vehicle: Car, Van, SUV
Common Seating Arrangement Using School Bus Seats w/ 3 PT Seat Belts	Three (3) 36" seats LH Three (3) 21" seats RH 9 pass, 25" offset aisle	Varies, limited
Wheelchair Lift Available?	Yes (see page 11-12)	No
Specification Requirements	Oregon Minimum Standards for Type 10 School Activity Vehicles <u>OAR 581-053-0340</u>	Same standards apply
Available Units & Delivery (subject to change at any time)	Currently TBD due to ongoing chassis supply delays & order cancellations	Varies by vehicle type



?



**WHY BUY A TYPE 10 MPV WITH A SCHOOL BUS
CONSTRUCTED BODY VERSUS A CAR, VAN, OR
SUV?**

SAFETY

Vehicle SAFETY Comparison

	Type 10 MPV Micro Bird Bus	Passenger Vehicle: Car, Van, SUV
Reinforced school bus construction standards with safety cage	YES	No
Ample storage behind rear seats	YES	Varies by vehicle but usually limited storage due to smaller vehicle size
Wide center aisle for ease of loading & unloading	YES	No
66" headroom	YES	Lower headroom varies by vehicle type
Rear emergency door	YES	None
360 visibility with More-View window forward of entrance door	YES	Limited visibility
Large rearview mirrors	YES	Standard automotive mirrors
LED exterior lights for visibility	YES	Standard automotive lights

Safety features engineered and built into school bus constructed vehicles – like the Micro Bird MPV – and are superior to regular passenger vehicles

Ergonomic driver's cockpit with contemporary automotive design and all controls within easy reach



Commanding visibility to the road and loading zone through entrance door & More View window



Safety features engineered and built into school bus constructed vehicles – like the Micro Bird MPV – and are superior to regular passenger vehicles

Wide aisle provides ease of access for both passengers and the driver



Three point lap & shoulder belt seats offer added security for all passengers



Safety features engineered and built into school bus constructed vehicles – like the Micro Bird MPV – and are superior to regular passenger vehicles

Insulated steel roof bows provide the backbone of the passenger safety cage



FMVSS 301 crash testing for best passenger safety



Type 10 / MPV Also Available with Wheelchair Lift

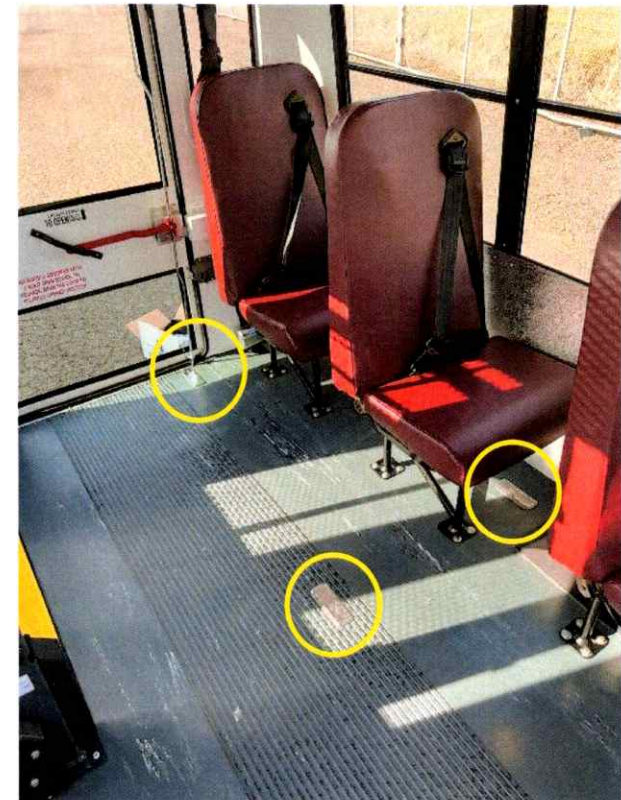


Type 10 / MPV Also Available with Wheelchair Lift

Capacity is 7 ambulatory with all seats bolted – track seating not available



Removing two LH rear seats offers capacity of 5 ambulatory + 1 wheelchair





If school buses are the SAFEST passenger transportation vehicles available today, why would you want to compromise that safety for school children riding in Type 10 vehicles?

Choosing a Type 10 that meets all SCHOOL BUS CONSTRUCTION STANDARDS offers the **SAFEST RIDE for your student passengers.**



Why Purchase a Vehicle from Western Bus Sales:

HIGHEST SAFETY

~

ON SITE BODY
WARRANTY REPAIRS

~

INDUSTRY EXPERTS

~

MICRO BIRD IS MARKET
LEADER

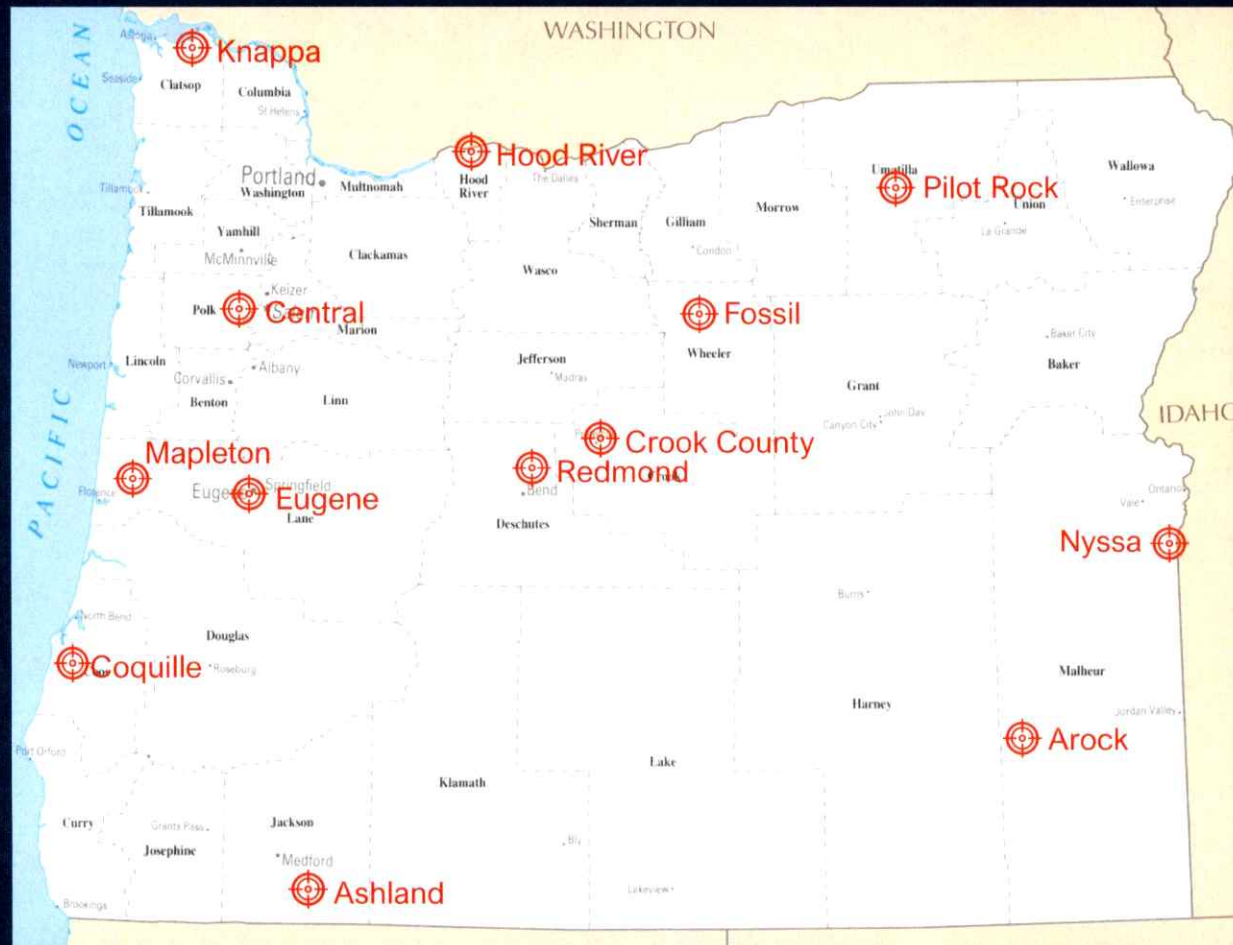
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STOCK UNITS AVAILABLE

HELPFUL LINKS & DOWNLOADS

Oregon Department of Education > Activity Vehicles	Website Link
Micro Bird by Girardin	Website Link YouTube Link
Western Bus Sales	Website Link
Vehicle Spec Sheets	Download MPV MB-II Download MPV Ford T-Series Download MFSAB G5 Download MFSAB MB-II Download MFSAB Ford T-Series Download School Bus MB-II Download School Bus Ford T-Series Download School Bus G5

OREGON SCHOOL DISTRICT REFERENCES – TYPE 10



**CONTACT US FOR
MORE INFORMATION**



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30355 SE Hwy 212

Boring, OR 97009

(800) 258-2473 Toll-Free

(360) 609-4808 Mobile

sjones@westernbus.com



Brookings -Harbor SD						
Jess Beaman						
629 Easy Street						
Brookings, OR 97415						
2024 – Ford Micro Bird T-Series MPV Bus						
Sale Price: \$112,107.75						
Nominal Annual Rate:			4.841%			
	Event	Date	Amount	Number	Period	
1	Loan	4/5/2026	112,107.75	1		
2	Payment	5/5/2026	24,688.00	5	Annual	
	Date	Payment	Interest	Principal	Balance	
Loan	4/5/2026				112,107.75	
1	5/5/2026	24,688.00	446.11	24,241.89	87,865.86	
2	5/5/2027	24,688.00	4,253.96	20,434.04	67,431.82	
3	5/5/2028	24,688.00	3,264.66	21,423.34	46,008.48	
4	5/5/2029	24,688.00	2,227.47	22,460.53	23,547.95	
5	5/5/2030	24,688.00	1,140.05	23,547.95	0.00	
Grand Totals		123,440.00	11,332.25	112,107.75		