

SEASIDE SCHOOL DISTRICT 10

2600 Spruce Drive, Suite 100, Seaside, Oregon 97138

2025-2026 Board of Directors

Board Chair: Shannon Swedenborg

Board Vice-Chair: Katherine Davidson

Board Members: Sondra Gomez, Jason Haag,
Chuck Mattocks, Coral Sadler and Brian Taylor

Superintendent: Susan Penrod

Regular Meeting

Tuesday, May 19, 2026 at (this meeting will begin after a brief break, following the 6:00 pm Budget Committee meeting)

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

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

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

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

1. **CALL TO ORDER**

Speaker(s): Board Chair

1.1. Acknowledgement of Board Members Present

1.2. Pledge of Allegiance

2. **AGENDA APPROVAL**

Speaker(s): Board Chair

2.1. Additional Items

Description: This area will be held to show any additional items added to the agenda after the meeting was published.

3. **AUDIT REVIEW (and Action)**

Attachments:

Seaside School District Board Letter

6

Seaside School District - Financial Statement

14

4. **REPORTS**

4.1. SPOTLIGHT

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

4.1.1. Oregon School Nurse of the Year - Dani Nelson

4.1.2. Middle School Student Council:

- Oregon Student Council Advisor of the Year - Shelby Gagnon
- Statewide Award for Excellence in Student Leadership

Attachments:

2026 Advisor Of The Year Media Release - Mid-Level _ Shelby Gagnon	112
2026 Council Award Media Release - Seaside Middle School	113

4.2. STUDENT BUSINESS

Speaker(s): Student Representative

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

4.3. SUPERINTENDENT’S REPORT

Speaker(s): Susan Penrod

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

4.4. BUSINESS & FISCAL SERVICES REPORT

Speaker(s): Toni Vandershule

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

4.4.1. Revenue & Expenditure by Function

Attachments:

April 2026 Board Report- Function	114
-----------------------------------	-----

4.4.2. Revenue & Expenditure by Object

Attachments:

April 2026 Board Report- Object	115
---------------------------------	-----

4.5. SCHOOL REPORTS

Description: *This standing agenda item is for the Board to receive brief informal monthly reports from each school about business that does not warrant a formal report.*

4.6. CANNON BEACH ACADEMY REPORT

Speaker(s): MaryEllen Rogozinski

Description: *This standing agenda item is for the Board to receive a brief informal monthly report from the Cannon Beach Academy Charter School.*

Attachments:

Director’s Report 5_26 (1)	116
----------------------------	-----

4.7. UNION REPORTS

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

5. **PUBLIC COMMENT**

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

the speaker to the proper administrative process found in Board policy KL: Public Complaints. Speakers will have three minutes to express their thoughts.

6. **CONSENT AGENDA - Action**

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

6.1. Approve the Minutes of the April 21, 2026 Regular Meeting of the School Board

Attachments:

Seaside SD 04-21-2026 SB Meeting Minutes 119

6.2. Approve the minutes of the April 27, 2026 Special Meeting of the School Board

Attachments:

Seaside SD 04-27-2026 Special Meeting Minutes 125

6.3. **Ratify Licensed Resignations/Retirements:**

- Josiah Glaser/Secondary Band Teacher
- Kate Manship/Secondary SPED Teacher
- Ethan Guzman/Secondary Instructional Coach TOSA

Attachments:

Glaser, Josiah - Resignation 127

Manship, Kate _Resignation 128

Guzman, Ethan - Resignation 129

6.4. **Ratify Licensed Employment Transfers:**

- Amy Larson, Middle School PE/Health Teacher, from Elementary Building Support TOSA
- Corinne Capodagli, to Elementary SPED Teacher, from Elementary Teacher (Kindergarten)
- Mackenzie 'Kenzie' Skyles-Blake, to Elementary Teacher (Kindergarten), from Elementary Teacher (Grade 1)
- Laurie Lavins, to Secondary SPED Teacher, from Elementary SPED Teacher
- Ashley Verhulst, to [District] Instructional Coach TOSA, from Elementary Instructional Coach TOSA

Attachments:

Larson, Amy - to MS PE, from Elem TOSA 130

Skyles, Kenzie, Transfer Letter 131

Capodagli, Corinne, Transfer Letter 132

Ashley Verhulst, Transfer Letter 133

Lavins, Laurie, Transfer Letter 134

6.5. **Ratify Employment of New Licensed Staff:**

- Alissa Lindeman/Elementary Teacher (Grade 4)
- Lindsay Symonds/Elementary Teacher (Kindergarten)
- Lily Hamm/Elementary Teacher (Grade 1)
- Remy Icenogle/Elementary Teacher (Grade 3)
- Carolyn Peterson/Middle School Science Teacher
- Brett Pfeifer/High School Science Teacher

Attachments:

Lindeman, Alissa - Elementary Teacher 3135

Symonds, Lindsay - Recommendation for Hire	136
Hamm, Lily - Recommendation for Hire	137
Icenogle, Remy - Recommendation for Hire	138
Pfeifer, Brett - Recommendation for Hire	139
Peterson, Carolyn - Recommendation for Hire	140
6.6. Coaching Employment:	
• Approve Volunteer Coach Skyler Archibald/Girls Golf	
Attachments:	
Archibald, Skyler - Volunteer Coach	141
6.7. Approve New/Revised Job Descriptions:	
• Special Services Secretary	
• Custodian	
• Head Custodian	
• Instructional Coach	
Attachments:	
DRAFT Head Custodian	142
DRAFT Custodian	145
DRAFT Special Services Secretary	148
REVISED Instructional Coach - Licensed	152
7. ACTION ITEMS	
7.1. Social Studies Curriculum Adoption	
Speaker(s): Cate Blakesley	
Attachments:	
Social Sciences Adoption Presentation	155
Social Sciences Adoption Proposal .docx	162
Adoption Criteria for K-12 Social Science Instructional Materials (1)	169
Final2024SocialScienceStandardsACCESSIBLE (1)	176
Oregon Instructional Materials Adoption Schedule (1)	265
7.2. Contract - New Superintendent	
Speaker(s): Jason Haag	
Attachments:	
Seaside Superintendent Contract - 2026-2029 (JMR)	266
7.3. Contract - Extension for Outgoing Superintendent	
Attachments:	
Superintendent Contract Extension MOA, July1-August 31, 2026	275
8. BOARD REFLECTIONS/ANNOUNCEMENTS	
Description: <i>This standing agenda item allows the Board to reflect upon statements made during public comment or topics covered and to share announcements or reports of their board-related activities.</i>	
9. INFORMATION ONLY	
9.1. Classified Employment Actions	
• Retirement of Lonnie Lear/Food Service Worker	
• Transfer of Stan Gandy to <i>Head</i> Custodian, from Custodian	
• Transfer of Karen Fish to <i>Head</i> Custodian, from Custodian	
• Employment of Amber Guined/Custodian	

- Employment of Tatyana Pokitko/Elem. Educational Assistant-SPED
- Employment of Bill Spotts/Substitute Food Service Worker
- Resignation of Shirley Yates/Secondary Attendance Assistant
- Resignation of Kathyne Cantu/Elem. Educational Assistant-SPED
- Resignation of Paulina 'Camille' Cantu/Elem. Educational Assistant-SPED

9.2. Classified Employment Actions As a Result of Budget Reductions:

- Transfer of Ashley Graffius to HS Educational Assistant/SPED, from Counseling Support Specialist
- Transfer of Kelli Brenden to HS Educational Assistant/SPED, from Assistant Secretary

10. **ADJOURN**

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2025



12700 SW 72nd Ave.
Tigard, OR 97223

This Page Intentionally Left Blank



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

April 25, 2026

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

We have audited the basic financial statements of the governmental activities and each major fund of Seaside School District (the District) for the year ended June 30, 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

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 assess and report on internal control over compliance in accordance with the Uniform Guidance.

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

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic

Pauly, Rogers and Co., P.C.

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 assessed.

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

Results of Audit

1. Audit opinion letter – an unqualified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment except as noted on page 59 of the financial report.
3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, tests of the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.
4. Management letter – No separate management letter was issued.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024-25, 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 financial statements are the estimate of the District’s portion of the statewide Net Pension Liability (or Asset) and Other Post-Employment Benefits, Management’s estimate of Receivables, Capital Asset Depreciation, and Values of Investments, which are based on actuarial assumptions, estimated collectability of receivables, useful lives of assets, and fair market values. We evaluated the methods, assumptions, and data used to develop these estimates in determining that they were reasonable in relation to the basic financial statements taken as a whole.

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 significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

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

Pauly, Rogers and Co., P.C.

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 listing of Board members, located before the Table of Contents, and the other information, as listed in the Table of Contents, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

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

GASB 103 – FINANCIAL REPORTING MODEL IMPROVEMENTS

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting 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.

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.

Best Practices – Not Significant Deficiencies

1. Fidelity Insurance Coverage

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

2. 403(b) Compliance Requirements

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

3. Bank Reconciliations

During our testing of bank reconciliations, we noted that there is no evidence of when reconciliations are reviewed and approved. Further, we found one instance where the approval was missing. We recommend that reconciliations be reviewed and approved timely (within 60 days of the bank statement date) to enhance internal control. This review should be documented with a signature and date of approval.

4. Disbursements

During our testing of disbursements, we found some instances where there was no evidence of when expenditures are reviewed and approved. We recommend that all checks, employee reimbursements, and related approval requests be prepared and approved timely to enhance internal control. This review should be documented with a signature and date of approval.

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



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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025



12700 SW 72nd Ave.
Tigard, OR 97223

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

2024-2025 FINANCIAL REPORT

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

2024-2025 FINANCIAL REPORT

Board of Directors

Brian Taylor, Chair	June 30, 2029
Chris Corder, Vice-Chair	June 30, 2027
Sondra Gomez	June 30, 2027
Katherine Davidson	June 30, 2029
Shannon Swedenborg	June 30, 2027
Michelle Hawken	June 30, 2029
Kevin LaCoste	June 30, 2027

Board members receive mail at the District address listed below.

ADMINISTRATION

Susan Penrod
Superintendent

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

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report	<i>i</i>
 <u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Management's Discussion and Analysis	<i>iv</i>
 <u>BASIC FINANCIAL STATEMENTS</u>	
Government-wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet – Governmental Funds	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	6
Notes to Basic Financial Statements	7
 <u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule of Proportionate Share of the Net Pension Liability – PERS	45
Schedule of Contributions – PERS	45
Schedule of Proportionate Share of the Net OPEB Asset – RHIA	46
Schedule of Employer Contributions – RHIA	46
Schedule of Changes in Total OPEB Liability and Related Ratios - (Stipends)	47
Schedule of Changes in Total OPEB Liability and Related Ratios - (Health Insurance)	48
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual:	
General Fund	49
Special Revenue Fund	50

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

TABLE OF CONTENTS (CONTINUED)

PAGE
NUMBER

SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual:	
Debt Service Fund	51
Capital Projects Fund	52
Schedule of Expenditures of Federal Awards	53

OTHER INFORMATION

Schedule of Future Requirements of Bonded Debt - G.O. Bonds	54
Supplemental Information as Required by the Oregon Department of Education	55
State School Fund Grant Apportionment	56
Taxable Property Values for Clatsop County	57
General Obligation Debt Capacity	58

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

Independent Auditors' Report Required by Oregon State Regulations	59
---	----

GRANT COMPLIANCE REVIEW

Report on Internal Control Structure over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	61
Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance in Accordance with Uniform Guidance	63
Schedule of Findings and Questioned Costs	65



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

April 25, 2026

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Seaside School District (the District), as of and for the year ended June 30, 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 basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our reports dated April 25, 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 the 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 report dated April 25, 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 that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

This Page Intentionally Left Blank

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
Year ended June 30, 2025**

As management of Seaside School District (the District), we offer readers of the District’s financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at June 30, 2025 by \$28,435,432.
- The District’s total net position increased \$1,430,990 for the fiscal year.
- The District’s governmental funds reported a combined ending fund balance of \$7,422,483 at June 30, 2025, a decrease of \$4,881,751
- At June 30, 2025, unassigned fund balance for the General Fund was \$6,126,999

MANAGEMENT’S DISCUSSION AND ANALYSIS REPORT

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

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

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

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

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

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

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

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2025**

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

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources by \$28,435,432 as of June 30, 2025, an increase of \$1,430,990 during the year.

Capital assets, which consist of the District's land, buildings, building improvements, and equipment, net of accumulated depreciation, represent about 93.13 percent of total assets. The remaining assets consist mainly of investments, cash, grants and property taxes receivable.

The District's largest liability, which represents 70.5 percent of total liabilities, is for the repayment of long-term obligations. Other liabilities consist primarily of payables on accounts, and salaries and benefits payable as of June 30, 2025.

A portion of the District's net position reflects its investment in capital assets (e.g. land, buildings, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students and other District residents; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
Year ended June 30, 2025**

Governmental Activities. During the current fiscal year, the District's net position increased by \$1.43 million. The key elements of the change in the District's net position for the year ended June 30, 2025 are as follows:

- Expenses in Instructional and support services were increased.
- Major projects were completed

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

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

At June 30, 2025, the District's governmental funds reported combined ending fund balances of \$7,422,483, a decrease of \$4,881,751 in comparison with the prior year. Of the fund balance, \$2,078,857 of the ending fund balances constitutes restricted ending fund balance, amounts that are legally restricted by outside parties for a specific purpose (such as grants). \$61,382 of fund balance is assigned for capital projects, and \$16,104 is non-spendable. The remaining ending fund balance, \$6.1 million, is unassigned and available for spending at the District's discretion.

General Fund: The General Fund is the chief operating fund of the District. As of June 30, 2025, the total fund balance was \$6,126,999.

Special Revenue Fund: These funds consist of local, state and federal grants, as well as the student body, food service, and scholarships. The combined ending fund balance for these accounts was \$2,094,961.

Debt Service Fund: The Debt Service Fund had a total fund balance of -\$860,859.

Capital Projects Fund: These funds consist of general capital projects, a general obligation school construction project, and a capital maintenance reserve fund. The combined ending fund balance for these accounts was \$61,382.

Capital Assets. The District's investment in capital assets includes land, buildings and building improvements, vehicles and equipment. As of June 30, 2025 the District had invested \$140,610,478 in capital assets, net of depreciation. The total capital assets net of depreciation increased overall by \$1,721,822, due to construction projects.

Long-term Debt. At the end of the current fiscal year, the District had \$107,233,509 in outstanding debt. This includes issuances of general obligation bonds and full faith and credit obligations offset by regular debt payments and amortization of premiums. Additional information on the District's long-term debt can be found in the notes to basic financial statements of this report.

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**MANAGEMENT’S DISCUSSION AND ANALYSIS
Year ended June 30, 2025**

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

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

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

For the year ended June 30, 2025, local property taxes and county timber monies provided 73 percent of the District’s program resources (including debt service obligations).

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

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

The priorities of the District for the 2025-2026 fiscal year include:

- Continue intervention programs that focus on unfinished learning from the past years.
- Continuing the District’s commitment to the Strategic Plan
- Cultivating an inclusive educational environment

REQUESTS FOR INFORMATION

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2025

ASSETS:	
Cash and Investments	\$ 5,794,259
Property Taxes Receivable	1,235,802
Accounts Receivable	2,986,819
Inventory	16,104
Net OPEB Asset - RHIA	326,909
Subscription Right-to-Use Asset, net of Amortization	17,254
Capital Assets:	
Non-depreciable	130,582,059
Depreciable, Net of Depreciation	<u>10,028,419</u>
Total Assets	150,987,625
DEFERRED OUTFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS	7,632,434
OPEB Related Deferrals - RHIA	15,461
OPEB Related Deferrals - Health Insurance	257,612
OPEB Related Deferrals - Stipends	<u>78,141</u>
Total Deferred Outflows:	7,983,648
TOTAL ASSETS AND PENSION RELATED DEFERRALS	
	<u>158,971,273</u>
LIABILITIES:	
Current:	
Accounts Payable	41,944
Accrued Payroll, Taxes, and Employee Withholdings	1,716,591
Accrued Compensated Absences Due within One Year	25,398
Current Subscription Liability	11,838
Accrued Interest	128,127
Long-term Liabilities Due within One Year	4,484,582
Noncurrent:	
Long-term Liabilities Due in More Than One Year	90,118,926
Bond Premium	9,290,583
Accrued Compensated Absences Due in More Than One Year	3,314,020
Net Pension Liability - PERS	17,084,432
OPEB Liability - Health Insurance	1,383,752
OPEB Liability - Stipends	<u>298,070</u>
Total Liabilities	<u>127,898,263</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS	2,321,090
OPEB Related Deferrals - RHIA	20,100
OPEB Related Deferrals - Health Insurance	289,811
OPEB Related Deferrals - Stipends	<u>6,577</u>
Total Deferred Inflows:	2,637,578
TOTAL LIABILITIES AND PENSION RELATED DEFERRALS	
	<u>130,535,841</u>
NET POSITION:	
Net Investment in Capital Assets	39,852,683
Restricted:	
Net OPEB - RHIA	326,909
Special Revenue	2,078,857
Unrestricted	<u>(13,823,017)</u>
Total Net Position	<u>\$ 28,435,432</u>

See accompanying notes to the basic financial statements.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

FUNCTIONS	EXPENDITURES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 19,226,021	\$ 255	\$ 1,761,919	\$ (17,463,847)
Support Services	11,835,256	20,088	1,095,784	(10,719,384)
Community Services	1,152,421	4,664	3,371,173	2,223,416
Interest on Long-Term Debt	2,769,017	-	-	(2,769,017)
Total Governmental Activities	<u>\$ 34,974,217</u>	<u>\$ 25,007</u>	<u>\$ 6,228,876</u>	<u>(28,720,334)</u>

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes	21,133,073
Property Taxes, Levied for Debt Service	5,283,675
Timber Harvest Tax Revenue	101,075
Income Not Restricted to Specific Programs:	
Local Sources	1,455,905
Intermediate Sources	1,445,210
Common School Fund	198,793
Interest and Investment Earnings	<u>533,593</u>

Total General Revenues 30,151,324

Changes in Net Position 1,430,990

Net Position – Beginning, As Restated 27,004,442

Net Position – Ending \$ 28,435,432

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:					
Cash and Investments	\$ 5,788,734	\$ 5,525	\$ -	\$ -	\$ 5,794,259
Receivables:					
Taxes	986,571	-	249,231	-	1,235,802
Accounts	515,557	2,354,864	113,148	3,250	2,986,819
Due from Other Funds	1,263,357	2,447,210	1,685,760	58,132	5,454,459
Inventory	-	16,104	-	-	16,104
Total Assets	\$ 8,554,219	\$ 4,823,703	\$ 2,048,139	\$ 61,382	\$ 15,487,443
LIABILITIES:					
Payroll Liabilities	\$ 1,711,622	\$ 4,969	\$ -	\$ -	\$ 1,716,591
Accounts Payable	36,096	5,848	-	-	41,944
Due to Other Funds	-	2,717,925	2,736,534	-	5,454,459
Total Liabilities	1,747,718	2,728,742	2,736,534	-	7,212,994
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Property Taxes	679,502	-	172,464	-	851,966
Total Deferred Inflows of Resources	679,502	-	172,464	-	851,966
FUND BALANCES:					
Nonspendable	-	16,104	-	-	16,104
Restricted:					
Special Revenue	-	2,078,857	-	-	2,078,857
Assigned	-	-	-	61,382	61,382
Unassigned	6,126,999	-	(860,859)	-	5,266,140
Total Fund Balances	6,126,999	2,094,961	(860,859)	61,382	7,422,483
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,554,219	\$ 4,823,703	\$ 2,048,139	\$ 61,382	\$ 15,487,443

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

Total Fund Balances - Governmental Funds	\$	7,422,483
<p>The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole.</p>		
Capital Assets, Net of Depreciation		140,610,478
<p>The Net PERS Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>		
OPEB RHIA Asset		326,909
<p>Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.</p>		
Deferred Outflows (PERS)	\$	7,632,434
Deferred Outflows (OPEB-PERS RHIA)		15,461
Deferred Outflows (OPEB-Health Insurance)		257,612
Deferred Outflows (OPEB Stipends)		78,141
Deferred Inflows (PERS)		(2,321,090)
Deferred Inflows (OPEB-PERS RHIA)		(20,100)
Deferred Inflows (OPEB-Health Insurance)		(289,811)
Deferred Inflows (OPEB Stipends)		(6,577)
		5,346,070
<p>The net OPEB obligation is not reported as a liability in the governmental funds. (Stipends)</p>		
		(298,070)
<p>The net OPEB obligation is not reported as a liability in the governmental funds. (Health Insurance)</p>		
		(1,383,752)
<p>Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.</p>		
Long term Liabilities		
PERS Bonds Payable		(2,640,000)
Loan Payable		(57,480)
General Obligation Bonds Payable		(91,906,028)
Bond Premium		(9,290,583)
Interest Payable		(128,127)
Accrued Compensated Absences		(3,339,418)
		(107,361,636)
<p>Unavailable revenue related to property taxes</p>		
		851,966
<p>Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.</p>		
Right-to-Use, Net (Subscriptions)		17,254
<p>Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities, both current and long-term, are reported in the statements of Net Position.</p>		
Subscription Payable on Right-to-Use Assets		(11,838)
Net Position	\$	28,435,432

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
REVENUES:					
Local Sources	\$ 21,742,950	\$ 275,480	\$ 6,382,789	\$ 5,219	\$ 28,406,438
Intermediate Sources	1,364,250	80,960	-	-	1,445,210
State Sources	299,868	2,841,927	-	-	3,141,795
Federal Sources	19,036	3,367,913	-	-	3,386,949
Total Revenues	23,426,104	6,566,280	6,382,789	5,219	36,380,392
EXPENDITURES:					
Current:					
Instruction	15,342,014	3,399,472	-	-	18,741,486
Support Services	9,543,605	2,035,176	-	-	11,578,781
Community Services	-	1,123,378	-	-	1,123,378
Facilities Acquisition	-	-	-	2,547,466	2,547,466
Debt Service	-	27,540	7,256,491	-	7,284,031
Total Expenditures	24,885,619	6,585,566	7,256,491	2,547,466	41,275,142
Excess of Revenues Over, (Under) Expenditures	(1,459,515)	(19,286)	(873,702)	(2,542,247)	(4,894,750)
Other Financing Sources, (Uses):					
Transfers In	-	45,029	568,000	349,971	963,000
Transfers Out	(963,000)	-	-	-	(963,000)
Proceeds from Sale of Fixed Assets	12,999	-	-	-	12,999
Total Other Financing Sources, (Uses)	(950,001)	45,029	568,000	349,971	12,999
Net Change in Fund Balance	(2,409,516)	25,743	(305,702)	(2,192,276)	(4,881,751)
Beginning Fund Balance	8,536,515	2,069,218	(555,157)	2,253,658	12,304,234
Ending Fund Balance	\$ 6,126,999	\$ 2,094,961	\$ (860,859)	\$ 61,382	\$ 7,422,483

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

Total Net Changes in Fund Balances - Governmental Funds	\$	(4,881,751)
---	----	-------------

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

Capital Asset Additions	\$	2,555,964	
Proceeds on Sale of Capital Assets		(12,999)	
Depreciation Expense		(821,143)	1,721,822

The Pension Income (Expense) represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. - PERS		101,701
--	--	---------

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

PERS Bond Repaid		900,000	
Loan Repaid		25,226	
Bond Premium (Amortized)		437,537	
GO and FFCO Bonds Repaid		3,147,416	
Accrued Interest		6,222	
Accrued Compensated Absences		(51,333)	4,465,068

Change in net OPEB asset and deferrals - RHIA		24,262
---	--	--------

Change in net OPEB liability and deferrals - Stipends		24,005
---	--	--------

Change in net OPEB liability and deferrals - Health Insurance		(50,676)
---	--	----------

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

Change in Unearned Revenue, General Fund		22,320	
Change in Unearned Revenue, Debt Service Fund		2,495	24,815

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

Payment on Lease Liability on Right-to-Use Assets		25,627
Payment on Subscription Liability on Right-to-Use Assets		15,864

Amortization Expense increases the expenses on the Statement of Activities.

Amortization Expense on Right-to-Use Assets		(24,407)
Amortization Expense on Subscription Right-to-Use Assets		(15,340)

Change in Net Position of Governmental Activities	\$	1,430,990
---	----	-----------

See accompanying notes to the basic financial statements

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

Program Revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues. Program revenues include (1) charges for fees, rentals, material, supplies, or services provided, (2) operating grants and contributions and (3) capital grants and contributions. Revenues that are not classified as program revenues, including property taxes and state support, are presented as general revenues.

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities.

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

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is 60 days. Property tax revenue and proceeds from sale of property are not considered available and, therefore, are not recognized until received. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and certain compensated absences and claims and judgments, pension and OPEB costs which are not recognized as expenditures because they will be liquidated with future expendable financial resources.

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

There are the following major governmental funds:

GENERAL FUND

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

SPECIAL REVENUE FUND

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

DEBT SERVICE FUND

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES (CONTINUED)

CAPITAL PROJECTS FUND

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

USE OF ESTIMATES

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

CASH AND CASH EQUIVALENTS

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

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

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

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

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

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

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES

Uncollected real and personal property taxes are reflected on the statement of net position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

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

GRANTS

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

SUPPLIES INVENTORIES

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

CAPITAL ASSETS

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS (CONTINUED)

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

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

COMPENSATED ABSENCES

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, three types of leave qualifies for liability recognition for compensated absences – vacation, sick leave, and personal 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.

It is policy to permit employees to accumulate earned but unused vacation benefits. All unused vacation pay is accrued, if material, when earned in the liability for compensated absences.

It is policy to permit 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.

It is policy to permit employees to accumulate earned but unused personal leave. All unused personal leave is accrued, if material, when earned in the liability for compensated absences.

LONG-TERM OBLIGATIONS

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET POSITION

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

Net Investment in Capital Assets – consists of all capital assets and subscription based information technology arrangements (SBITAs), net of accumulated depreciation and amortization, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

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

RETIREMENT PLANS

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

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE

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

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

There were no committed fund balance amounts at year end.

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

LEASE ASSETS/LIABILITIES

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

SUBSCRIPTION ASSETS/LIABILITIES (SBITA)

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

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

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

BUDGETARY INFORMATION (CONTINUED)

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

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

Expenditures of the various funds were within authorized appropriations, except for the Special Revenue Fund, where support expenditures exceeded appropriations by \$35,397.

3. BUDGET/GAAP REPORTING DIFFERENCES

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

4. CASH AND INVESTMENTS

Cash and Investments (recorded at FMV) consisted of the following at June 30, 2025:

Deposits with Financial Institutions:	
Demand Deposits	\$ 3,531,648
Certificates of Deposit	80,117
Savings Bonds	15,000
Investments - LGIP	<u>2,167,494</u>
Total Cash and Investments	<u>\$ 5,794,259</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CASH AND INVESTMENTS (CONTINUED)

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 \$4,366,290, of which \$388,890 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2025, none of the bank balances were exposed to custodial credit risk.

INVESTMENTS

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

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

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

At year end, the investment balances were as follows:

Investment Type	Cost	Investment Maturities (in Months)		
		Less than 3	3-18	18-59
State Treasurer's Investment Pool	\$ 2,167,494	\$ 2,167,494	\$ -	\$ -
Savings Bonds	15,000	15,000	-	-
Total Investments	\$ 2,182,494	\$ 2,182,494	\$ -	\$ -

Interest Rate Risk – Investments

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

Credit Risk – Investments

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

Concentration of Risk

At June 30, 2025, 99.31% of total investments were in the State Treasurer's Investment Pool and 0.69% were in U.S. Savings Bonds. State statutes do not limit the percentage of investments in these instruments.

5. ACCOUNTS / GRANTS RECEIVABLE

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. CAPITAL ASSETS

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

	<u>July 1, 2024</u>	<u>Additions</u>	<u>(Deletions)</u>	<u>June 30, 2025</u>
Non-Depreciable:				
Construction in Progress	\$ 130,413,428	\$ -	\$ -	\$ 130,413,428
Land	168,631	-	-	168,631
Total Non-Depreciable	<u>130,582,059</u>	<u>-</u>	<u>-</u>	<u>130,582,059</u>
Depreciable:				
Land Improvements	7,048,862	1,710,771	-	8,759,633
Buildings & Improvements	2,505,835	342,924	-	2,848,759
Equipment	695,720	-	-	695,720
Licensed Vehicles	2,444,844	502,269	(166,721)	2,780,392
Total Depreciable	<u>12,695,261</u>	<u>2,555,964</u>	<u>(166,721)</u>	<u>15,084,504</u>
Accumulated Depreciation:				
Land Improvements	653,315	430,272	-	1,083,587
Buildings & Improvements	1,885,006	35,189	-	1,920,195
Equipment	288,640	82,201	-	370,841
Licensed Vehicles	1,561,703	273,481	(153,722)	1,681,462
Total	<u>4,388,664</u>	<u>\$ 821,143</u>	<u>\$ (153,722)</u>	<u>5,056,085</u>
Total Net Capital Assets	<u>\$ 138,888,656</u>			<u>\$ 140,610,478</u>

During the year ending June 30, 2025, the District disposed of capital assets with a total cost of \$166,721, associated accumulated depreciation of \$153,722, and a net book value of \$12,999. The District sold these assets and received proceeds in the exact amount of the net book value. As a result, there was no gain or loss on the sale.

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

Instruction	\$ 489,429
Support Services	302,377
Community Services	<u>29,377</u>
Total Depreciation Expense	<u>\$ 821,143</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. 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, 2021 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2025 were \$3,299,077, excluding amounts to fund employer specific liabilities.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Asset or Liability – At June 30, 2025, the District reported a net pension liability of \$17,084,432 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 .077 percent and .083 percent, respectively. Pension income for the year ended June 30, 2025 was \$101,701.

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

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 1,012,095	\$ 40,775
Changes in assumptions	1,717,674	2,201
Net difference between projected and actual earnings on pension plan investments	1,085,339	-
Net changes in proportionate share	372,964	1,375,384
Differences between employer contributions and proportionate share of contributions	145,285	902,730
Subtotal - Amortized Deferrals (below)	4,333,357	2,321,090
District contributions subsequent to measuring date	3,299,077	-
Deferred outflow (inflow) of resources	\$ 7,632,434	\$ 2,321,090

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, \$4,333,357, and deferred inflows of resources, (\$2,321,090), net to \$2,012,267 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2026	\$ (504,717)
2027	1,508,334
2028	653,648
2029	293,094
2030	61,908
Thereafter	-
Total	\$ 2,012,267

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>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 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	<p><u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. 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)

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 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	\$ 26,949,998	\$ 17,084,432	\$ 8,821,539

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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

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

Death Benefits:

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

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP.

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Plan Description:

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

Funding Policy:

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.00% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2025. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. 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 \$326,909 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 .081 percent and .076 percent, respectively. OPEB income for the year ended June 30, 2025, was \$24,262.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Components of OPEB Expense/ (Income):

Employer's Proportionate share of collective system OPEB Expense/(Income)	\$ (38,866)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	14,782
Employer's Total OPEB Expense/(Income)	\$ (24,084)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 6,394
Changes of assumptions	-	4,135
Net Difference between projected and actual earnings on investment	9,230	-
Changes in proportionate share	6,231	9,571
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Subtotal - Amortized Deferrals (below)	15,461	20,100
Contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	\$ 15,461	\$ 20,100

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, \$15,461, and deferred inflows of resources, (\$20,100), net to (\$4,639) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2026	\$ (21,000)
2027	10,302
2028	4,994
2029	1,065
2030	-
Thereafter	-
Total	\$ (4,639)

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>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 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	<p><u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

Long-Term Expected Rate of Return:

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

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

(Source: June 30, 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 liability (asset)	\$ (302,618)	\$ (326,909)	\$ (347,823)

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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

EARLY RETIREMENT PROGRAM

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

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

POST-EMPLOYMENT STIPENDS

Total OPEB Stipend Liability – The District's total pension liability of \$298,070 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2023. Amount was actuarially determined in accordance with the parameters of GASB Statement 73. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 47.

OPEB Expense	2024-2025
Service Cost	\$ 11,137
Interest in total OPEB liability	11,716
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	9,089
Recognition of assumption changes	(3,857)
OPEB Expense	\$ 28,085

The following table shows the sensitivity of the Total OPEB Liability for Stipends to changes in discount rates on June 30, 2025:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Stipend Liability	\$ 307,507	\$ 298,070	\$ 288,743

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

POST-EMPLOYMENT STIPENDS (CONTINUED)

For the year ended June 30, 2025, the District recognized OPEB Stipend income of \$24,005. At June 30, 2025, the District reported deferred outflows and deferred inflows of resources related to pension from the following sources:

	Deferred Inflows	Deferred Outflows
Differences between expected and actual experience	\$ -	\$ 26,051
Changes of assumptions	(6,577)	-
<i>Subtotal- Amortized Deferrals (Below)</i>	(6,577)	26,051
Benefit Payments after measurement date	-	52,090
Total as of June 30, 2025	\$ (6,577)	\$ 78,141

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 as deferred outflows of resources, \$26,051, and deferred inflows of resources, (\$6,577), net to \$19,474 and will be recognized in OPEB expense as follows:

Year ended June 30,	Annual Recognition
2026	\$ 14,864
2027	4,837
2028	(227)
2029	-
2030	-
Thereafter	-
Total	\$ 19,474

Actuarial Methods and Assumptions - The Total OPEB Liability for stipends for the current year was determined as part of the July 1, 2023 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included (a) an interest discount rate of 3.93% per year; (b) an inflation rate of 2.4% per year; (c) a payroll increase of 3.4% per year; (d) demographic assumptions based on Oregon PERS valuation assumptions as of December 31, 2022.

At June 30, 2025, the following employees were covered by the benefit terms:

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

OTHER POST-EMPLOYMENT BENEFITS (HEALTH INSURANCE)

Total OPEB Liability – The District’s total OPEB liability of \$1,383,752 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2023. Amount was actuarially determined in accordance with the parameters of GASB Statement 75. For detailed information and a table showing the components of the District’s annual OPEB costs and liabilities, see page 48.

OPEB Expense	2024-2025
Service Cost	\$ 154,618
Interest in total OPEB liability	52,130
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(51,835)
Recognition of assumption changes	17,449
OPEB Expense	\$ 172,362

The following tables shows the sensitivity of Total OPEB Liability for Health Insurance to changes in discount and trend rates on June 30, 2025:

Discount Rate Sensitivity:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 1,497,711	\$ 1,383,752	\$ 1,282,425

Health Care Trend Sensitivity:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 1,240,961	\$ 1,383,752	\$ 1,553,857

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

For the year ended June 30, 2025, the District recognized OPEB income (expense) for Health Insurance of (\$50,676). At June 30, 2025, the District reported deferred outflows and deferred inflows of resources related to OPEB for Health Insurance from the following sources:

	Deferred Inflows	Deferred Outflows
Differences between expected and actual experience	\$ (199,218)	\$ -
Changes of assumptions	(90,593)	135,926
<i>Subtotal - Amortized Deferrals (Below)</i>	(289,811)	135,926
Benefit Payments after measurement date	-	121,686
Total as of June 30, 2025	\$ (289,811)	\$ 257,612

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 as deferred outflows of resources, \$135,926, and deferred inflows of resources, (\$289,811), net to (\$153,885) and will be recognized in OPEB expense as follows:

Year ended June 30,	Annual Recognition
2026	\$ (32,436)
2027	(33,708)
2028	(43,541)
2029	(32,716)
2030	(7,414)
Thereafter	(4,070)
Total	\$ (153,885)

Actuarial Methods and Assumptions - The Total OPEB Liability for the current year was determined as part of the July 1, 2023 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included (a) an interest discount rate of 3.93% per year; (b) an inflation rate of 2.4% per year; (c) a payroll increase of 3.4% per year; (d) demographic assumptions based on Oregon PERS valuation assumptions as of December 31, 2022.

At June 30, 2025, the following employees were covered by the benefit terms:

Number of members	All Members
Active	217
Retired Members	25
Total	242

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

Deferred Compensation Plan

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

10. PROPERTY TAX LIMITATIONS

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

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

The voters of the State of Oregon passed ballot Measure 50 in May, 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit. The District's permanent operating property tax rate was fixed at \$4.7448 per thousand of assessed value.

Measure 50 reduced the amount of operating property tax revenues available to the District for its 1998-1999 fiscal year, and thereafter. This reduction was accomplished by rolling assessed property values back to their 1995-96 values less 10%, and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to school districts. The ultimate impact to the Districts as a result of this measure has been greater reliance on state funding and less reliance on local funding. However, Seaside relies more heavily on Timber Revenue and local funding.

11. SHORT-TERM OBLIGATIONS

Subsequent to the year ended June 30, 2025, the District entered into a short-term tax and revenue anticipation note. The note, issued on July 18, 2025, has a principal balance of \$3,730,000, bears interest at 4.19%, and matures on December 31, 2025. Management has evaluated this transaction and determined that it represents a non-recognized subsequent event, as it relates to conditions that did not exist in the current fiscal year. Accordingly, no adjustment has been made to the basic financial statements; however, the nature of the transaction has been disclosed to keep the basic financial statements from being misleading.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

12. LONG-TERM OBLIGATIONS

The following changes occurred in the liabilities during the year ended June 30, 2025:

	Interest Rates	Original Issue	Outstanding 7/1/2024	Issued	Matured and Redeemed	Outstanding 6/30/2025	Due Within One Year
Bonds Payable:							
PERS 2005 Series Bond	4.849%~5.011%	\$ 10,080,000	\$ 3,540,000	\$ -	\$ 900,000	\$ 2,640,000	\$ 990,000
2017 GO Bond	4.58%	97,492,656	86,287,656	-	2,670,000	83,617,656	2,955,000
2020 GO Bond	2.04%	2,207,343	1,700,788	-	142,416	1,558,372	148,127
2020 FFCO	2.375%~4.000%	8,180,000	7,065,000	-	335,000	6,730,000	340,000
Direct Borrowings:							
SELP Loan	3.25%	326,570	82,706	-	25,226	57,480	26,057
Total Long Term Debt			98,676,150	-	4,072,642	94,603,508	4,459,184
Compensated absences*			3,288,085	51,333	-	3,339,418	25,398
Premium			9,728,120	-	437,537	9,290,583	-
Total			<u>\$ 111,692,355</u>	<u>\$ 51,333</u>	<u>\$ 4,510,179</u>	<u>\$ 107,233,509</u>	<u>\$ 4,484,582</u>

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

Future maturities of Long-Term liabilities are as follows:

Year Ending	PERS 2005 Series		SELP Loan		2017 GO Bond	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 990,000	\$ 132,290	\$ 26,057	\$ 1,483	\$ 2,955,000	\$ 2,630,500
2027	1,080,000	82,682	26,916	624	3,255,000	2,482,750
2028	570,000	28,562	4,507	-	3,575,000	2,320,000
2029	-	-	-	-	3,915,000	2,141,250
2030	-	-	-	-	4,280,000	1,945,500
2031-2035	-	-	-	-	27,655,000	6,116,250
2036-2040	-	-	-	-	19,138,161	19,545,589
2041-2045	-	-	-	-	13,767,178	30,537,823
2046-2047	-	-	-	-	5,077,317	14,397,682
Total	<u>\$ 2,640,000</u>	<u>\$ 243,534</u>	<u>\$ 57,480</u>	<u>\$ 2,107</u>	<u>\$ 83,617,656</u>	<u>\$ 82,117,344</u>

Year Ending	2020 GO Bond		2020 FFCO Bond		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 148,127	\$ 31,791	\$ 340,000	\$ 226,300	\$ 4,459,184	\$ 3,022,364
2027	157,448	28,769	355,000	212,700	4,874,364	2,807,525
2028	166,319	25,557	370,000	198,500	4,685,826	2,572,619
2029	175,851	22,164	380,000	183,700	4,470,851	2,347,114
2030	182,180	18,577	400,000	168,500	4,862,180	2,132,577
2031-2035	728,447	34,660	2,245,000	589,900	30,628,447	6,740,810
2036-2040	-	-	2,640,000	190,832	21,778,161	19,736,421
2041-2045	-	-	-	-	13,767,178	30,537,823
2046-2047	-	-	-	-	5,077,317	14,397,682
Total	<u>\$ 1,558,372</u>	<u>\$ 161,518</u>	<u>\$ 6,730,000</u>	<u>\$ 1,770,432</u>	<u>\$ 94,603,508</u>	<u>\$ 84,294,935</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

12. LONG-TERM OBLIGATIONS (CONTINUED)

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

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

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

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

13. RISK MANAGEMENT

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

14. COMMITMENTS AND CONTINGENCIES

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

A substantial portion of operating funding is received from the State of Oregon. State funding is determined through statewide 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.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. INTERFUND TRANSFERS

The composition of interfund transfers is as follows:

	Transfers Out	Transfers In
General Fund	\$ 963,000	\$ -
Special Revenue Fund	-	45,029
Debt Service Fund	-	568,000
Capital Projects Fund	-	349,971
Total Transfers	\$ 963,000	\$ 963,000

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

16. INTERFUND RECEIVABLES/PAYABLES

The composition of interfund balances is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 1,263,357	\$ -
Special Revenue Fund	2,447,210	2,717,925
Debt Service Fund	1,685,760	2,736,534
Capital Projects Fund	58,132	-
Total Transfers	\$ 5,454,459	\$ 5,454,459

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

17. PROPERTY TAX ABATEMENT

As of June 30, 2025, the District potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, there were no material abatements disclosed by the county for the year ended June 30, 2025 for any program covered under GASB 77.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

18. LEASE LIABILITY

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

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Flex Ricoh MP305SPF. An initial lease liability was recorded in the amount of \$2,333. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$52. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$2,333 with accumulated amortization of \$2,333 is included in the Lease Class Activities found on Note 19.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of HS Flex Ricoh MP305SPF. An initial lease liability was recorded in the amount of \$2,333. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$52. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$2,333 with accumulated amortization of \$2,333 is included in the Lease Class Activities found on Note 19.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Staff Ricoh 6503. An initial lease liability was recorded in the amount of \$15,088. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$337. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$15,088 with accumulated amortization of \$15,088 is included in the Lease Class Activities found on Note 19.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Office Ricoh MP6503. An initial lease liability was recorded in the amount of \$12,228. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$273. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$12,228 with accumulated amortization of \$12,228 is included in the Lease Class Activities found on Note 19.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Elem Library Ricoh MP5055. An initial lease liability was recorded in the amount of \$15,088. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$336. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$15,088 with accumulated amortization of \$15,088 is included in the Lease Class Activities found on Note 19.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

18. LEASE LIABILITY (CONTINUED)

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of Broadway MS Ricoh MP6503. An initial lease liability was recorded in the amount of \$12,228. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$273. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$12,228 with accumulated amortization of \$12,228 is included in the Lease Class Activities found on Note 19.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of HS Office Ricoh M5055. An initial lease liability was recorded in the amount of \$12,228. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$273. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$12,228 with accumulated amortization of \$12,228 is included in the Lease Class Activities found on Note 19.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of HS Staff Ricoh M6503. An initial lease liability was recorded in the amount of \$15,088. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$336. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$15,088 with accumulated amortization of \$15,088 is included in the Lease Class Activities found on Note 19.

On 07/01/2021, the District entered in a 60 month lease as Lessee for the use of DO Ricoh M6503. An initial lease liability was recorded in the amount of \$11,002. As of 06/30/2025, the value of the lease liability is \$0. The District was required to make monthly payments of \$245. The lease has an interest rate of 3.50%. The equipment's estimated useful life was 5 years as of the contract commencement. The value of the right to use asset as of 06/30/2025 of \$11,002 with accumulated amortization of \$11,002 is included in the Lease Class Activities found on Note 19.

	Lease Class Activity				
	Outstanding 7/1/2024	Issued	Matured and Redeemed	Outstanding 6/30/2025	Due Within One Year
Equipment					
Elem Flex Ricoh MP305SPF	\$ 613	\$ -	\$ 613	\$ -	\$ -
HS Flex Ricoh MP305SPF	613	-	613	-	-
Elem Staff Ricoh 6503	3,961	-	3,961	-	-
Elem Office Ricoh MP6503	3,210	-	3,210	-	-
Elem Lib Ricoh MP5055	3,961	-	3,961	-	-
Broadway MS Ricoh MP6503	3,210	-	3,210	-	-
HS Office Ricoh M5055	3,210	-	3,210	-	-
HS Staff Ricoh M6503	3,961	-	3,961	-	-
DO Ricoh MPC6503	2,888	-	2,888	-	-
Total Lease Liability	\$ 25,627	\$ -	\$ 25,627	\$ -	\$ -

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

19. RIGHT TO USE ASSET

The right-to-use assets apply to the lease disclosures in Note 18.

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

	Balance Beginning of Year	Additions	(Deletions)	Balance End Of Year
Right-to-Use Asset				
Equipment				
Elem Flex Ricoh MP305SPF	\$ 2,333	\$ -	\$ -	\$ 2,333
HS Flex Ricoh MP305SPF	2,333	-	-	2,333
Elem Staff Ricoh 6503	15,088	-	-	15,088
Elem Office Ricoh MP6503	12,228	-	-	12,228
Elem Lib Ricoh MP5055	15,088	-	-	15,088
Broadway MS Ricoh MP6503	12,228	-	-	12,228
HS Office Ricoh M5055	12,228	-	-	12,228
HS Staff Ricoh M6503	15,088	-	-	15,088
DO Ricoh MPC6503	11,002	-	-	11,002
Total	\$ 97,616	\$ -	\$ -	\$ 97,616
Accumulated Amortization				
Equipment				
Elem Flex Ricoh MP305SPF	\$ 1,749	\$ 584	\$ -	\$ 2,333
HS Flex Ricoh MP305SPF	1,749	584	-	2,333
Elem Staff Ricoh 6503	11,316	3,772	-	15,088
Elem Office Ricoh MP6503	9,171	3,057	-	12,228
Elem Lib Ricoh MP5055	11,316	3,772	-	15,088
Broadway MS Ricoh MP6503	9,171	3,057	-	12,228
HS Office Ricoh M5055	9,171	3,057	-	12,228
HS Staff Ricoh M6503	11,316	3,772	-	15,088
DO Ricoh MPC6503	8,250	2,752	-	11,002
Total	\$ 73,209	\$ 24,407	\$ -	\$ 97,616
Right-to-Use Asset, net	\$ 24,407			\$ -

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

20. SUBSCRIPTION LIABILITY

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

On 09/22/2023, the District entered into a 48 month subscription for the use of JAMF Software License 1. An initial subscription liability was recorded in the amount of \$567. As of 06/30/2025, the value of the subscription liability is \$0. The District was required to make one fixed payment of \$567. The subscription has an interest rate of 2.9257%. The value of the right to use asset as of 06/30/2025 of \$567 with accumulated amortization of \$252 is included with Software on the Subscription Class activities table found on Note 21.

On 12/14/2023, the District entered into a 48 month subscription for the use of JAMF Software License 2. An initial subscription liability was recorded in the amount of \$168. As of 06/30/2025, the value of the subscription liability is \$0. The District was required to make one fixed payment of \$168. The subscription has an interest rate of 3.6657%. The value of the right to use asset as of 06/30/2025 of \$168 with accumulated amortization of \$65 is included with Software on the Subscription Class activities table found on Note 21.

On 10/11/2023, the District entered into a 36 month subscription for the use of PowerSchool Suite. An initial subscription liability was recorded in the amount of \$26,457. As of 06/30/2025, the value of the subscription liability is \$8,815. The District is required to make annual fixed payments of \$9,147. The subscription has an interest rate of 3.7643%. The value of the right to use asset as of 06/30/2025 of \$26,457 with accumulated amortization of \$15,188 is included with Software on the Subscription Class activities table found on Note 21.

On 01/03/2023, the District entered into a 24 month subscription for the use of Reading Eggs Subscription 1. An initial subscription liability was recorded in the amount of \$1,357. As of 06/30/2025, the value of the subscription liability is \$0. The District was required to make annual fixed payments of \$688. The subscription has an interest rate of 2.8470%. The value of the right to use asset as of 06/30/2025 of \$1,357 with accumulated amortization of \$1,357 is included with Software on the Subscription Class activities table found on Note 21.

On 09/10/2023, the District entered into a 24 month subscription for the use of Read Naturally- Read Live. An initial subscription liability was recorded in the amount of \$5,940. As of 06/30/2025, the value of the subscription liability is \$0. The District was required to make annual fixed payments of \$1,520. The subscription has an interest rate of 3.1583%. The value of the right to use asset as of 06/30/2025 of \$5,940 with accumulated amortization of \$5,371 is included with Software on the Subscription Class activities table found on Note 21.

On 02/26/2024, the District entered into a 36 month subscription for the use of Screenagers Project License. An initial subscription liability was recorded in the amount of \$9,072. As of 06/30/2025, the value of the subscription liability is \$3,023. The District is required to make annual fixed payments of \$3,100. The subscription has an interest rate of 2.5327%. The value of the right to use asset as of 06/30/2025 of \$9,072 with accumulated amortization of \$4,074 is included with Software on the Subscription Class activities table found on Note 21.

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

20. SUBSCRIPTION LIABILITY (CONTINUED)

	Balance as of 7/1/2024	Additions	Reductions	Balance as of 6/30/2025
Subscription Liability				
Software				
JAMF Software License 1	\$ -	\$ -	\$ -	\$ -
JAMF Software License 2	-	-	-	-
PowerSchool Suite	17,310	-	8,495	8,815
Reading Eggs Subscription 1	-	-	-	-
Read Naturally Read Live	4,420	-	4,420	-
Screenagers Project License	5,972	-	2,949	3,023
Total Software Subscription Liability	27,702	-	15,864	11,838
Total Subscription Liability	\$ 27,702	\$ -	\$ 15,864	\$ 11,838

Principal Interest Requirements to Maturity

Fiscal Year Ending June 30,	Principal Payments	Interest Payments	Total Payments
2026	\$ 11,838	\$ 409	\$ 12,247
	\$ 11,838	\$ 409	\$ 12,247

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

21. SUBSCRIPTION RIGHT TO USE ASSET

The right-to-use assets apply to the subscription disclosures in Note 20.

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

	Balance Beginning of Year	Additions	(Deletions)	Balance End Of Year
Subscription Assets				
Software				
JAMF Software License 1	\$ 567	\$ -	\$ -	\$ 567
JAMF Software License 2	168	-	-	168
PowerSchool Suite	26,457	-	-	26,457
Reading Eggs Subscription 1	1,357	-	-	1,357
Read Naturally - Read Live	5,940	-	-	5,940
Screenagers Project License	9,072	-	-	9,072
Total	\$ 43,561	\$ -	\$ -	\$ 43,561
Accumulated Amortization				
Software				
JAMF Software License 1	\$ 110	\$ 142	\$ -	\$ 252
JAMF Software License 2	23	42	-	65
PowerSchool Suite	6,369	8,819	-	15,188
Reading Eggs Subscription 1	1,014	343	-	1,357
Read Naturally - Read Live	2,401	2,970	-	5,371
Screenagers Project License	1,050	3,024	-	4,074
Total	\$ 10,967	\$ 15,340	\$ -	\$ 26,307
Right-to-Use Asset, net	\$ 32,594			\$ 17,254

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

22. DEFICIT FUND BALANCE

The District has reported a deficit fund balance in the Debt Service Fund of (\$860,859). The District expects the fund balance to become positive in the upcoming fiscal years through general fund transfers.

23. RESTATEMENT 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.

	6/30/2024 Net Position As Previously Reported	Restatement - GASB 101 Implementation	6/30/2024 Net Position As Restated
Government-Wide			
Governmental Activities	<u>\$29,976,633</u>	<u>\$ (2,972,191)</u>	<u>\$ 27,004,442</u>

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP 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	0.077 %	\$ 17,084,432	\$ 13,627,143	125.4 %	79.3 %
2024	0.083	15,471,204	13,218,233	117.0	81.7
2023	0.086	13,096,027	12,377,291	105.8	84.5
2022	0.081	9,655,284	10,540,742	91.6	87.6
2021	0.089	19,365,762	9,890,857	195.8	75.8
2020	0.088	15,254,028	9,675,867	157.7	80.2
2019	0.094	14,216,081	9,322,526	152.5	82.1
2018	0.090	12,145,085	9,043,286	134.3	83.1
2017	0.100	14,446,035	8,519,028	169.6	80.5
2016	0.100	5,665,583	8,318,382	68.1	91.9

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

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

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	\$ 3,299,077	\$ 3,299,077	\$ -	\$ 15,048,169	21.9 %
2024	2,983,514	2,983,514	-	13,627,143	21.9
2023	2,742,131	2,742,131	-	13,218,233	20.7
2022	2,593,527	2,593,527	-	12,377,291	21.0
2021	2,822,761	2,822,761	-	10,540,742	26.8
2020	2,714,180	2,714,180	-	9,890,857	27.4
2019	2,203,572	2,203,572	-	9,675,867	22.8
2018	2,150,260	2,150,260	-	9,322,526	23.1
2017	1,684,301	1,684,301	-	9,043,286	18.6
2016	1,621,170	1,621,170	-	8,519,028	19.0

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

OPEB - RHIA

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

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/(liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/(liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2025	0.081 %	\$ 326,909	\$ 13,627,143	2.3990 %	220.6 %
2024	0.076	277,466	13,218,233	2.0991	201.6
2023	0.091	324,104	12,377,291	2.6185	194.6
2022	0.097	331,544	10,540,742	3.1454	183.9
2021	0.159	324,488	9,890,857	3.2807	150.1
2020	0.090	174,714	9,675,867	1.8057	144.4
2019	0.092	102,168	9,322,526	1.0959	124.0
2018	0.090	37,643	9,043,286	0.4163	108.9
2017	0.091	(24,782)	8,519,028	(0.2909)	94.2

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

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

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	N/A	N/A	\$ -	\$ 15,048,169	N/A
2024	N/A	N/A	-	13,627,143	N/A
2023	N/A	N/A	-	13,218,233	N/A
2022	N/A	N/A	-	12,377,291	N/A
2021	N/A	N/A	-	10,540,742	N/A
2020	N/A	N/A	-	9,890,857	N/A
2019	N/A	N/A	-	9,675,867	N/A
2018	N/A	N/A	-	9,322,526	N/A
2017	N/A	N/A	-	9,043,286	N/A

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

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2025

PLAN I OPEB: STIPENDS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Economic/ Demographic Gains or Losses	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2025	\$ 341,438	\$ 11,137	\$ 11,716	\$ -	\$ -	\$ (2,492)	\$ (63,729)	\$ 298,070	N/A	N/A
2024	299,630	7,227	10,211	-	66,129	(4,620)	(37,139)	341,438	N/A	N/A
2023	352,141	9,049	7,217	-	-	(14,345)	(54,432)	299,630	N/A	N/A
2022	469,535	11,265	9,666	-	(52,017)	1,007	(87,315)	352,141	N/A	N/A
2021	524,180	8,705	16,903	-	-	20,469	(100,722)	469,535	N/A	N/A
2020	608,251	13,183	22,166	-	(17,296)	(3,841)	(98,283)	524,180	N/A	N/A
2019	678,831	13,168	22,996	-	-	(6,550)	(100,194)	608,251	N/A	N/A
2018	749,876	24,752	20,443	-	-	(772)	(115,468)	678,831	N/A	N/A
2017	804,600	21,362	29,400	-	-	20,364	(125,850)	749,876	N/A	N/A

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2025

PLAN II OPEB: Health Insurance

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Economic Demographic Gains or Losses	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2025	\$ 1,337,449	\$ 154,618	\$ 52,130	\$ -	\$ -	\$ (31,567)	\$ (128,878)	\$ 1,383,752	N/A	N/A
2024	1,234,210	123,547	46,234	-	(82,193)	119,978	(104,327)	1,337,449	N/A	N/A
2023	1,317,922	141,390	29,906	-	-	(104,663)	(150,345)	1,234,210	N/A	N/A
2022	1,586,309	135,653	35,976	-	(287,711)	36,921	(189,226)	1,317,922	N/A	N/A
2021	1,520,415	117,415	54,008	-	-	85,621	(191,150)	1,586,309	N/A	N/A
2020	1,536,176	97,668	59,692	-	(19,574)	31,022	(184,569)	1,520,415	N/A	N/A
2019	1,596,018	96,130	57,246	-	-	(25,344)	(187,874)	1,536,176	N/A	N/A
2018	1,729,506	100,128	49,073	-	-	(65,603)	(217,086)	1,596,018	N/A	N/A

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

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

GENERAL FUND

	ADOPTED BUDGET	FINAL BUDGET		ACTUAL	VARIANCE TO BUDGET
REVENUES:					
Local Sources	\$ 21,665,545	\$ 21,665,545		\$ 21,742,950	\$ 77,405
Intermediate Sources	1,700,000	1,700,000		1,364,250	(335,750)
State Sources	300,000	300,000		299,868	(132)
Federal Sources	46,000	46,000		19,036	(26,964)
Total Revenues	23,711,545	23,711,545		23,426,104	(285,441)
EXPENDITURES:					
Instruction	15,958,470	15,958,470	(1)	15,342,014	616,456
Support Services	10,590,075	10,590,075	(1)	9,543,605	1,046,470
Contingency	2,500,000	2,500,000	(1)	-	2,500,000
Total Expenditures	29,048,545	29,048,545		24,885,619	4,162,926
Excess of Revenues Over, (Under) Expenditures	(5,337,000)	(5,337,000)		(1,459,515)	3,877,485
Other Financing Sources, (Uses):					
Transfers Out	(963,000)	(963,000)	(1)	(963,000)	-
Proceeds from Sale of Fixed Assets	-	-		12,999	12,999
Total Other Financing Sources, (Uses)	(963,000)	(963,000)		(950,001)	12,999
Net Change in Fund Balance	(6,300,000)	(6,300,000)		(2,409,516)	3,890,484
Beginning Fund Balance	6,300,000	6,300,000		8,536,515	2,236,515
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 6,126,999</u>	<u>\$ 6,126,999</u>

(1) Appropriation Level

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

SPECIAL REVENUE FUND

	ADOPTED BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO BUDGET
REVENUES:				
Local Sources	\$ 1,157,884	\$ 1,157,884	\$ 275,480	\$ (882,404)
Intermediate Sources	33,790	33,790	80,960	47,170
State Sources	2,888,316	2,888,316	2,841,927	(46,389)
Federal Sources	3,231,181	3,231,181	3,367,913	136,732
Total Revenues	7,311,171	7,311,171	6,566,280	(744,891)
EXPENDITURES:				
Instruction	4,168,880	4,168,880 (1)	3,399,472	769,408
Support Services	1,999,779	1,999,779 (1)	2,035,176	(35,397)
Community Service	1,405,903	1,405,903 (1)	1,123,378	282,525
Facilities Acquisition	605,323	605,323 (1)	-	605,323
Debt Service	27,540	27,540 (1)	27,540	-
Total Expenditures	8,207,425	8,207,425	6,585,566	1,621,859
Excess of Revenues Over, (Under) Expenditures	(896,254)	(896,254)	(19,286)	876,968
Other Financing Sources, (Uses):				
Transfers In	275,000	275,000	45,029	(229,971)
Total Other Financing Sources, (Uses)	275,000	275,000	45,029	(229,971)
Net Change in Fund Balance	(621,254)	(621,254)	25,743	646,997
Beginning Fund Balance	830,847	830,847	2,069,218	1,238,371
Ending Fund Balance	\$ 209,593	\$ 209,593	\$ 2,094,961	\$ 1,885,368

(1) Appropriation Level

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SUPPLEMENTARY INFORMATION

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

DEBT SERVICE FUND

	<u>ADOPTED BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO BUDGET</u>
REVENUES:				
Local Sources	\$ 6,463,416	\$ 6,463,416	\$ 6,382,789	\$ (80,627)
Total Revenues	<u>6,463,416</u>	<u>6,463,416</u>	<u>6,382,789</u>	<u>(80,627)</u>
EXPENDITURES:				
Debt Service:				
Redemption of Principal	4,047,416	4,047,416	4,047,416	-
Interest	<u>3,214,000</u>	<u>3,214,000</u>	<u>3,209,075</u>	<u>4,925</u>
Total Debt Service	<u>7,261,416</u>	<u>7,261,416 (1)</u>	<u>7,256,491</u>	<u>4,925</u>
Total Expenditures	<u>7,261,416</u>	<u>7,261,416</u>	<u>7,256,491</u>	<u>4,925</u>
Excess of Revenues Over, (Under) Expenditures	(798,000)	(798,000)	(873,702)	(75,702)
Other Financing Sources, (Uses):				
Transfers In	<u>568,000</u>	<u>568,000</u>	<u>568,000</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>568,000</u>	<u>568,000</u>	<u>568,000</u>	<u>-</u>
Net Change in Fund Balance	(230,000)	(230,000)	(305,702)	(75,702)
Beginning Fund Balance	<u>230,000</u>	<u>230,000</u>	<u>(555,157)</u>	<u>(785,157)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (860,859)</u>	<u>\$ (860,859)</u>

(1) Appropriation Level

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

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

CAPITAL PROJECTS FUND

	<u>ADOPTED BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO BUDGET</u>
REVENUES:				
Local Sources	\$ -	\$ -	\$ 5,219	\$ (5,219)
Total Revenues	<u>-</u>	<u>-</u>	<u>5,219</u>	<u>5,219</u>
EXPENDITURES:				
Facilities Acquisition and Construction	2,800,000	2,800,000 (1)	2,547,466	252,534
Total Expenditures	<u>2,800,000</u>	<u>2,800,000</u>	<u>2,547,466</u>	<u>252,534</u>
Excess of Revenues Over, (Under) Expenditures	(2,800,000)	(2,800,000)	(2,542,247)	257,753
Other Financing Sources, (Uses):				
Transfers In	150,000	150,000	349,971	199,971
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>349,971</u>	<u>199,971</u>
Net Change in Fund Balance	(2,650,000)	(2,650,000)	(2,192,276)	457,724
Beginning Fund Balance	3,956,445	3,956,445	2,253,658	(1,702,787)
Ending Fund Balance	<u>\$ 1,306,445</u>	<u>\$ 1,306,445</u>	<u>\$ 61,382</u>	<u>\$ (1,245,063)</u>

(1) Appropriation Level

**SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
As required by Oregon Department of Education
For the Year Ended June 30, 2025**

Federal Grantor/Pass Through Grantor/ Program Title	Pass Through Organization	Federal AL Number	Pass Through Entity Number	Grant Period	Expenditures	Pass Through to Sub-Recipients
U.S. Department of Education						
Title I Grants to Local Educational Agencies	ODE	84.010	82259	2023-24	\$ 480,828	\$ -
Total Title I Grants to Local Educational Agencies					<u>480,828</u>	<u>-</u>
Title IIA - Improving Teacher Quality State Grants	ODE	84.367	82522	2023-24	137,162	-
Total Title IIA Improving Teacher Quality					<u>137,162</u>	<u>-</u>
Title IV-A Student Support and Academic Enrichment	ODE	84.424	82719	2023-24	66,736	-
Total IV-A Student Support and Academic Enrichment					<u>66,736</u>	<u>-</u>
Special Education Cluster						
Special Education Grants to States	ODE	84.027	83447	2023-24	294,974	-
Total Special Education Grants to States					<u>294,974</u>	<u>-</u>
Special Education Preschool Grants	ODE	84.173	83636	2023-24	1,300	-
Total Special Education Preschool Grants					<u>1,300</u>	<u>-</u>
Total, Special Education Cluster					<u>296,274</u>	<u>-</u>
ARP-HCY II McKinney-Vento Act: Homeless Education Program	ODE	84.425	69400	2023-24	14,111	-
Education Stabilization Fund-State Educational Agency (ESD-SEA)	ODE	84.425U	64983	2023-24	1,710,191	21,927
Total LEA ESSER Fund - Formula					<u>1,724,302</u>	<u>21,927</u>
Total, U.S. Department of Education					<u>2,705,302</u>	<u>21,927</u>
U.S. Department of Agriculture						
Child Nutrition Cluster						
School Breakfast Program	ODE	10.553	N/A	2023-24	148,441	-
Total Breakfast Program					<u>148,441</u>	<u>-</u>
National School Lunch Program	ODE	10.555	N/A	2023-24	447,147	-
National School Lunch Program Commodities	ODE	10.555	N/A	2023-24	53,932	-
Total National School Lunch Program					<u>501,079</u>	<u>-</u>
Summer Food Service Program	ODE	10.559	N/A	2023-24	9,928	-
Total Summer Food Service Program					<u>9,928</u>	<u>-</u>
Fresh Fruit and Vegetable Program	ODE	10.582	N/A	2024-25	3,368	-
Total Summer Food Service Program					<u>3,368</u>	<u>-</u>
Total, Child Nutrition Cluster					<u>662,816</u>	<u>-</u>
Total, U.S. Department of Agriculture					<u>662,816</u>	<u>-</u>
Total Federal Financial Assistance					<u>\$ 3,368,118</u>	<u>\$ 21,927</u>

Reconciliation to Revenue

Total Expenditures of Federal Awards	3,368,118
Deferrals/Accruals	18,831
Federal Revenue Recognized (pg. 5)	<u>\$ 3,386,949</u>

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

OTHER INFORMATION

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT - GO Bonds
June 30, 2025

YEAR	2017A Bond		2017B Bond		TOTAL REQUIREMENT ALL ISSUES	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
	Due 6/30	Due 12/30 & 6/30	Due 6/30	Due 12/30 & 6/30		
2025-2026	\$ -	\$ -	\$ 2,955,000	\$ 2,630,500	\$ 2,955,000	\$ 2,630,500
2026-2027	-	-	3,255,000	2,482,750	3,255,000	2,482,750
2027-2028	-	-	3,575,000	2,320,000	3,575,000	2,320,000
2028-2029	-	-	3,915,000	2,141,250	3,915,000	2,141,250
2029-2030	-	-	4,280,000	1,945,500	4,280,000	1,945,500
2030-2031	-	-	4,660,000	1,731,500	4,660,000	1,731,500
2031-2032	-	-	5,070,000	1,498,500	5,070,000	1,498,500
2032-2033	-	-	5,505,000	1,245,000	5,505,000	1,245,000
2033-2034	-	-	5,965,000	969,750	5,965,000	969,750
2034-2035	-	-	6,455,000	671,500	6,455,000	671,500
2035-2036	-	-	6,975,000	348,750	6,975,000	348,750
2036-2037	3,141,838	4,383,162	-	-	3,141,838	4,383,162
2037-2038	3,078,318	4,651,682	-	-	3,078,318	4,651,682
2038-2039	3,003,528	4,941,472	-	-	3,003,528	4,941,472
2039-2040	2,939,477	5,220,523	-	-	2,939,477	5,220,523
2040-2041	2,877,061	5,507,939	-	-	2,877,061	5,507,939
2041-2042	2,814,434	5,800,566	-	-	2,814,434	5,800,566
2042-2043	2,753,285	6,101,715	-	-	2,753,285	6,101,715
2043-2044	2,691,962	6,408,038	-	-	2,691,962	6,408,038
2044-2045	2,630,436	6,719,565	-	-	2,630,436	6,719,565
2045-2046	2,568,857	7,036,143	-	-	2,568,857	7,036,143
2046-2047	2,508,460	7,361,539	-	-	2,508,460	7,361,539
TOTALS	\$ 31,007,656	\$ 64,132,344	\$ 52,610,000	\$ 17,985,000	\$ 83,617,656	\$ 82,117,344

SEASIDE SCHOOL DISTRICT
CLATSOP 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 and 326 and 327
		Function 2540	\$ 284,114
		Function 2550	-
B.	Replacement of equipment - General Fund:		
	Include all General Fund expenditures in Object 542, except for the following exclusions:		Amount
	Exclude these functions:		
	1113, 1122 & 1132 Co-curricular activities 4150	Construction	\$ -
	1140 Pre-kindergarten 2550	Pupil transportation	
	Continuing education 3100	Food service	
	1400 Summer school 3300	Community services	

**Seaside School District 10 (Administrative SDS 10)
Clatsop, County**

**Historical and Projected Weighted Average Daily Membership (ADMw) and State School Fund Grant
State School Fund Grant Apportionment**

	2024	2025
Extended ADMw:		
Current Fiscal Year Estimated ADMw	1744.0	1747.7
Prior Fiscal Year Estimated ADMw	1818.8	1744.0
Extended ADMw (greater of Current or Prior Year)	<u>1818.8</u>	<u>1744.0</u>
Experience Adjustment:		
District Average Teacher Experience	9.25	13.78
State Average Teacher Experience	11.85	12.09
Experience Adjustment (District and State Teacher Experience Difference)	<u>-2.6</u>	<u>1.69</u>
Local Revenue:		
Property Taxes	\$ 18,579,000	\$ 19,200,000
Federal Forest Fees	-	-
Common School Fund	191,408	198,793
County School Fund	1,582,000	1,600,000
State Managed Timber	445,000	250,000
In-lieu of Property Taxes	-	10,000
Revenue Adjustments	(1,942,588)	(1,277,941)
Local Revenue	<u>\$ 18,854,820</u>	<u>\$ 19,980,852</u>
Transportation Grant:		
Net Eligible Transportation Costs	\$ 1,468,595	\$ 2,012,169
Grant (70% of Net Eligible Transportation Costs)	1,028,017	1,408,518
General Purpose Grant:	<u>\$ 17,826,804</u>	<u>\$ 18,572,333</u>
Total Formula Revenue:		
General Purpose Grant + Transportation Grant =	\$ 18,854,820	\$ 19,980,852
State School Fund Grant:		
Total Formula Revenue - Local Revenue =	-	-

Source: Oregon Department of Education, School Finance Office, Fiscal Year 2324 data as of March 26, 2024, Fiscal Year 2425 data as of March 5, 2025

Taxable Property Values
(Fiscal Year 2025)
Clatsop County⁽¹⁾

Taxpayer	Business/Service	Tax ⁽²⁾	Assessed Value ⁽³⁾	Percent of Value
WorldMark The Club	Timeshare Resort	\$ 704,987	\$ 11,069,924	0.13%
L&C Tree Farms LLC	Forest Products	442,469	13,004,100	0.16%
Pacificorp	Electrical Utility	339,508	27,517,419	0.33%
RI East County Surfsand LLC	Real Estate	283,934	22,510,816	0.27%
Hay Family Limited Partnership	Real Estate	272,061	21,554,227	0.26%
Malbco Holding, LLC	Real Estate	259,693	17,857,606	0.22%
Northwest Capital Invtmt Group, LLC	Real Estate	246,934	17,366,841	0.21%
Weyerhaeuser Timber Holdings Inc	Forest Products	231,429	8,319,800	0.10%
Residence Club at Seaside Assoc Inc	Hospitality	229,768	12,010,901	0.14%
Seaside Resort Hotel LLC	Real Estate	216,884	15,103,045	0.18%
Subtotal - ten of County's largest taxpayers			166,314,679	
All other County's taxpayers			8,138,203,811	98.00%
Total County			<u>8,304,518,490</u>	<u>100.00%</u>

(1) Covers Clatsop Community College District and Seaside School District No. 10.

(2) Tax amount is the total tax paid by the taxpayer within the boundaries of the County. This amount is distributed individual local governments by the County.

(3) Assessed value does not exclude offsets such as urban renewal and farm tax credits.

Source: Clatsop County Department of Assessment and Taxation.

Seaside School District No. 10 - GO Capacity

Real Market Value (Fiscal Year 24/25) ⁽¹⁾	\$ 8,975,351,096
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	\$ 713,540,412
Less: Outstanding Debt Subject to Limit	\$ (83,617,656) ⁽²⁾
Reamining General Obligation Debt Capacity	\$ 713,540,412
Percent of Capacity Issued	11.72%

(1) The District's fiscal year commences July 1 and ends on June 30 of the following year (the "Fiscal Year").

(2) Represents voter-approved, unlimited-tax general obligations of the District, including the Bonds.

Taxable Property Values
Fiscal Year 2025

M5 Real Market	Total Assessed Value	Urban Renewal	Net Assessed Value
\$ 8,975,351,096	\$ 4,507,133,961	\$ 78,452,506	\$ 4,428,681,455

This Page Intentionally Left Blank

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

This Page Intentionally Left Blank



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

April 25, 2026

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the governmental activities and each major fund of Seaside School District (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated April 25, 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.**

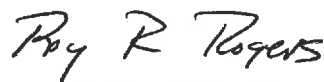
In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000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

1. Expenditures were within authorized appropriations, except as noted on page 15 of the financial report.

OAR 162-10-0230 Internal Control

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

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



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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

GRANT COMPLIANCE REVIEW

This Page Intentionally Left Blank



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

April 25, 2026

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities and each major fund of Seaside School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated April 25, 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 financial statements will not be prevented, or detected and corrected, on a timely basis.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive style with a large, prominent "R" and "R".

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



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

April 25, 2026

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Seaside School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 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 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 assess and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Roy R. Rogers

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

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 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 the Uniform Guidance? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness (es) identified? yes no

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS

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

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

Auditee qualified as low-risk auditee? yes no

SEASIDE SCHOOL DISTRICT
CLATSOP COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards presented in this report includes federal grant activity and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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



Oregon Association of Student Councils

Act. Serve. Lead.

FOR IMMEDIATE RELEASE

May 6, 2026

SEASIDE MIDDLE SCHOOL'S SHELBY GAGNON NAMED OREGON STUDENT COUNCIL ADVISOR OF THE YEAR

Before an audience of over 700 students and advisors at the annual OASC Spring Leadership Conference, the Oregon Association of Student Councils (OASC) proudly named **Shelby Gagnon** of **Seaside Middle School** as a **Mid-Level Advisor of the Year**.

The Advisor of the Year award celebrates individuals who consistently go above and beyond in service to their schools. Student council advisors often work behind the scenes, investing significant time to navigate school systems and foster both personal and collective growth. Their work requires immense adaptability and a deep commitment to student development. Behind every successful leadership program is a dedicated advisor who mentors students to lead with purpose, responsibility, and confidence. Recipients are nominated by principals, colleagues, or most meaningfully, by their own students. These exceptional advisors serve as advocates and role models, leaving a lasting impact on the school climate and creating inclusive spaces where students feel supported and inspired. The following is a summary of what this winner's administration and students had to say in their nomination:

Mrs. Gagnon has a remarkable gift for making every student feel "seen and heard," turning the leadership classroom into a space of belonging and joy. Whether she is working with a local candy shop to ensure every student in the school receives a birthday treat or mentoring students as they partner with local food banks and senior living centers, Mrs. Gagnon consistently models the values of accountability, safety, and kindness. Her approach to advising is rooted in empowerment, as she ensures middle schoolers have genuine opportunities to lead and shape their own community. As Mrs. Gagnon's student president notes, she is "someone I think everyone looks up to and strives to be like because she's just such an amazing person and models the perfect leadership behavior." Beyond just organizing events, she is credited with building a culture where students learn that true leadership is about empathy and responsibility. Mrs. Gagnon's colleagues and students alike agree that "she is deeply committed to developing student leaders and has made a lasting, meaningful impact."

The Oregon Association of Student Councils has been a cornerstone of student development since 1949. Sponsored by the Coalition of Oregon School Administrators (COSA) and the Oregon Association of Secondary School Administrators (OASSA), the nonprofit provides a framework for students to improve their schools from the inside out.

This award highlights the critical role advisors play in guiding, supporting, and empowering the next generation of leaders, distinguishing them as a leading voice in student advocacy. The passion and mentorship demonstrated by **Shelby Gagnon** exemplifies these high standards. For her tireless dedication to the students and spirit of **Seaside Middle School**, OASC is honored to recognize her contribution to her school, her community, and the future leaders of our state as the **Mid-Level Advisor of the Year**.



Oregon Association of Student Councils

Act. Serve. Lead.

FOR IMMEDIATE RELEASE

May 6, 2026

SEASIDE MIDDLE SCHOOL EARNS STATEWIDE AWARD FOR EXCELLENCE IN STUDENT LEADERSHIP

In a showcase of student-led excellence, **Seaside Middle School** was officially recognized this month as one of Oregon's high achieving leadership programs. During the Oregon Association of Student Councils (OASC) Spring Leadership Conference in Seaside on April 27, 2026, the school was honored with the **Gold Council Award**, a distinction shared by only 25 high schools and 8 middle schools across the state. This recognition program is far more than a simple trophy; it is a rigorous framework designed to help students serve, learn, invest, and grow alongside their school communities. By meeting these high standards, **Seaside Middle School** has proven its commitment to intentional planning and continuous growth in student leadership.

Starting last fall, the leadership team launched an ambitious journey toward this award by setting high standards and committing to active participation in leadership activities throughout the year. To earn this recognition, the program created initiatives that promote belonging among all students while providing a diverse series of events spanning various disciplines across the entire school. Under the guidance of their advisor, students led and managed the entire application process, engaging in a structured cycle of documentation and self assessment that transformed their activities into a powerful learning experience. This rigorous framework required the team to actively track their progress and evaluate their impact, allowing them to gain and showcase tangible professional and leadership skills such as project management and strategic reflection that extend far beyond the classroom. By taking full ownership of their achievements, these student leaders have cultivated a clear sense of purpose, empowering them to lead with a vision for service and leave a lasting, positive legacy on their school culture.

The heart of this recognition is best captured by Cameron Broome, Executive Director of the OASC, who noted that one of the most powerful lessons learned while supporting youth is that leadership is not something reserved for a few, nor is it limited to titles or positions. Instead, it lives in the everyday actions of students in every corner of Oregon's schools. Broome shared that what is truly inspiring is the unwavering commitment these students show to servant leadership. They do not just participate; they lead with heart. By lifting up their peers and creating meaningful events that strengthen their communities, they bring a spirit of hope, creativity, and belonging to everything they do. As Broome emphasized, these programs remind us all that when students are empowered, they do not just rise; they help everyone around them rise too.

The Oregon Association of Student Councils has been a cornerstone of student development since 1949. Sponsored by the Coalition of Oregon School Administrators (COSA) and the Oregon Association of Secondary School Administrators (OASSA), the nonprofit provides a framework for students to improve their schools from the inside out. Through initiatives like state leadership conferences and summer leadership camps, OASC remains committed to leadership development with a vision for service and action. For the students at **Seaside Middle School**, this award is a powerful reminder that their daily efforts to create a more welcoming and vibrant campus are being celebrated on a statewide stage.

**Seaside School District
Financial Report
2025-2026**

For Period Ending April, 2026

General Fund - Revenue & Expenditures by Function Code

	Budget	Actual	Encumbrances	% Remaining	Variance
Revenue:					
Local Revenue	\$ 22,598,580	\$ 20,870,778	\$ -	7.65%	\$ (1,727,802)
Intermediate Revenue	1,700,000	238,375	-	85.98%	(1,461,625)
State Revenue	450,000	73,219	-	83.73%	(376,781)
Federal Revenue	48,000	14,187	-	0.00%	(33,813)
Transfers	-	9,999	-	0.00%	9,999
Beginning Fund Balance *	8,396,763	-	-	100.00%	(8,396,763)
Total Revenues	\$ 33,193,343	\$ 21,206,558	\$ -	36.11%	\$ (11,986,785)

Expenditures:					
1000- Instruction	\$ 15,989,324	\$ 10,476,470	\$ 4,240,059	7.96%	\$ 1,272,795
2000- Support Services	10,292,719	8,427,484	2,036,899	-1.67%	(171,664)
5200- Transfers	811,300	-	-	100.00%	811,300
6100- Operating Contingency	6,100,000	-	-	100.00%	6,100,000
Total Expenditures	\$ 33,193,343	\$ 18,903,954	\$ 6,276,958	24.14%	\$ 8,012,431

*Pending audit completion

For Period Ending April, 2026

Special Revenue Funds - Revenue & Expenditures by Function Code

	Budget	Actual	Encumbrances	% Remaining	Variance
Revenue:					
Local Revenue	\$ 1,268,666	\$ 291,912	\$ -	76.99%	\$ (976,754)
State Revenue	3,224,199	1,808,883	-	43.90%	(1,415,316)
Federal Revenue	1,785,752	1,112,174	-	37.72%	(673,578)
Interfund Transfers	195,000	-	-	100.00%	(195,000)
Sale of Fixed Assets	-	-	-	0.00%	-
Beginning Fund Balance *	708,808	-	-	100.00%	(708,808)
Total Revenues	\$ 7,182,425	\$ 3,212,969	\$ -	55.27%	\$ (3,969,456)

Expenditures:					
1000- Instruction	\$ 4,008,854	\$ 2,065,353	\$ 863,037	26.95%	\$ 1,080,464
2000- Support Services	1,695,255	971,787	258,444	27.43%	465,024
3000- Community Services	1,420,900	922,233	214,970	19.97%	283,697
4000- Facilities Acquisition & Const	-	-	-	0.00%	-
5100- Debt Services	28,710	20,655	6,885	0.00%	1,170
7000- Reserved for Next Yr	28,706	-	-	0.00%	28,706
Total Expenditures	\$ 7,182,425	\$ 3,980,028	\$ 1,343,336	25.88%	\$ 1,859,061

*Pending audit completion

**Seaside School District
Financial Report
2025-2026**

For Period Ending April, 2026

General Fund - Revenue & Expenditures by Object Code

	Budget	Actual	Encumbrances	Variance
Revenue:				
1111 Current Taxes	\$ 19,241,100	\$ 18,177,393	\$ -	\$ (1,063,707)
1112 Prior Taxes	574,780	327,615	-	(247,165)
1114 PILOT (Payment In Lieu Of Taxes)	20,000	10,484	-	(9,516)
1121 Current Local Taxes	2,100,000	2,078,482	-	(21,518)
1122 Prior Local Taxes	57,000	36,183	-	(20,817)
1190 Interest on Taxes	-	-	-	-
1411 Transportation Fees/Other	-	-	-	-
1510 Interest	450,000	122,460	-	(327,540)
1740 Student Fees	5,700	3,235	-	(2,465)
1910 Rentals	20,000	14,364	-	(5,636)
1920 Contributions & Donations	-	-	-	-
1940 Services Provided To Others	-	-	-	-
1960 Recovery of Expenditures	-	-	-	-
1990 Miscellaneous Revenue	130,000	100,562	-	(29,438)
1991 E-Rate Reimbursement	-	-	-	-
Total Local Revenue	22,598,580	20,870,778	-	(1,727,802)
2101 County School Fund	1,600,000	238,375	-	(1,361,625)
2102 General Education Service District	100,000	-	-	(100,000)
2199 Other Intermediate Sources	-	-	-	-
Total Intermediate Revenue	1,700,000	238,375	-	(1,461,625)
3101 State School Fund Grant	-	-	-	-
3103 Common School Fund	200,000	-	-	(200,000)
3104 State Timber Revenue	250,000	73,219	-	(176,781)
3199 Unrestricted Revenue	-	-	-	-
3204 Driver Education	-	-	-	-
3299 Other Restricted Grants in Aid	-	-	-	-
Total State Revenue	450,000	73,219	-	(376,781)
4300/4500 Federal Revenue	48,000	14,187	-	(33,813)
4801 Federal Forest Fees	-	-	-	-
Total Federal Revenue	48,000	14,187	-	(33,813)
5200 Interfund	-	-	-	-
5300 Other Sources	-	9,999	-	9,999
5400 Beginning Fund Balance *	8,396,763	-	-	(8,396,763)
Total Other Sources	8,396,763	9,999	-	(8,386,764)
Total Revenues	\$ 33,193,343	\$ 21,206,558	\$ -	\$ (11,986,785)

Expenditures:				
100 - Salaries	\$ 13,776,748	\$ 10,129,275	\$ 3,491,712	\$ 155,761
200 - Benefits	8,273,999	5,641,142	2,098,317	534,540
300 - Purchased Services	1,951,753	1,370,406	338,661	242,686
400 - Supplies & Materials	1,672,050	866,329	238,828	566,893
500 - Capital Outlay	100,000	258,830	103,787	(262,617)
600 - Other Objects	507,493	637,972	5,653	(136,132)
700 - Transfers	811,300	-	-	811,300
800 - Operating Contingency	6,100,000	-	-	6,100,000
800 - Unappropriated EFB	-	-	-	-
Total Expenditures	\$ 33,193,343	\$ 18,903,954	\$ 6,276,958	\$ 8,012,431

*Pending audit completion

For Period Ending April, 2026

Special Revenue Funds - Revenue & Expenditures by Object Code

	Budget	Actual	Encumbrances	Variance
Revenue:				
Local Revenue	\$ 1,234,634	\$ 286,675	\$ -	\$ (947,959)
Intermediate Revenue	34,032	5,237	-	(28,795)
State Revenue	3,224,199	1,808,883	-	(1,415,316)
Federal Revenue	1,785,752	1,112,174	-	(673,578)
Interfund Transfers	195,000	-	-	(195,000)
Sale of Fixed Assets	-	-	-	-
Beginning Fund Balance *	708,808	-	-	(708,808)
Total Revenues	\$ 7,182,425	\$ 3,212,969	\$ -	\$ (3,969,456)

Expenditures:				
100 - Salaries	\$ 2,688,956	\$ 2,188,962	\$ 776,960	\$ (276,966)
200 - Benefits	1,441,427	1,135,534	480,183	(174,290)
300 - Purchased Services	592,242	317,644	39,535	235,063
400 - Supplies & Materials	2,400,383	229,493	39,773	2,131,117
500 & 600 - Capital & Other Objects	30,711	108,395	6,885	(84,569)
700 - Transits	-	-	-	-
800 - Reserved for Next Yr	28,706	-	-	28,706
Total Expenditures	\$ 7,182,425	\$ 3,980,028	\$ 1,343,336	\$ 1,859,061

*Pending audit completion



Director's Report MaryEllen Rogozinski May 2026

Enrollment: 35 Students, 16 - K/1/2 & 19 - 3/4/5

Earth Day Tree Planting

The weather didn't cooperate as we would have liked for our annual tree planting with the city, but the kids were still able to learn about the importance of native trees and plants and how to stay safe around down power lines. We had a wonderful turnout from city employees (including an arborist), the Chief of Police, the Mayor, the City Manager, Pacific Power employees, and community volunteers. The students were able to ask questions, participated in a moment of silence (to remember two former CBA students who passed away), and received an activity book to take home from Pacific Power. On the following Monday, the students were able to plant the native trees and plants in our own "Outdoor Learning Classroom" during Garden Class. That beautiful space is coming along nicely!



Field Trips with North Coast Watershed Association

This month we have several field trips planned with the North Coast Watershed Association (NCWA). Kelli with NCWA came to CBA and taught the students what a watershed is and why it is an important part of our ecosystem. They learned that our local watershed, Ecola, is where our drinking water comes from. Later this month we will be traveling to Logan Creek, at the north end of Cannon Beach, and also to Haystack Rock to explore our local plant and animal habitats.



Art with Ms. Ananda (Grades K-2)



Upcoming Events

May 5, 12, & 19

☀️ STARBASE (5th Grade)

May 6-15

☀️ State Testing (Grades 3-5)

May 11

☀️ Field Trip to Logan Creek with NCWA

May 18

☀️ Field Trip to Haystack Rock with NCWA

May 25

☀️ Memorial Day (No School)

May 26-29

☀️ iReady Diagnostic #3

May 29

☀️ CBA Variety Show at the Park

May 30

☀️ Running Club - Run on the River 5K



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

MINUTES

Regular Meeting

Tuesday, April 21, 2026, (this meeting will begin immediately following the 6:00 pm Budget Committee meeting)

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

Katherine Davidson: Absent
Sondra Gomez: Present
Jason Haag: Present
Chuck Mattocks: Present
Coral Sadler: Present
Shannon Swedenborg: Present
Brian Taylor: Present

1. **CALL TO ORDER**

Speaker(s): Board Chair

Discussion: The meeting was called to order at 7:28 pm.

1.1. Acknowledgement of Board Members Present

1.2. Pledge of Allegiance

2. **AGENDA APPROVAL**

Action(s): I move to approve the agenda as presented. This motion, made by Coral Sadler and seconded by Chuck Mattocks, Carried.

Voting Detail: Katherine Davidson: Absent, Sondra Gomez: Yea, Jason Haag: Yea, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

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

2.1. Additional Items

Description: This area will be held to show any additional items added to the agenda after the meeting was published.

2.1.1. Added to Consent Agenda:

- Ratify resignation of Kelley Flory/Elementary Teacher
- Approve Extra Duty Teacher Leader Stipend/Brynn Ripley

3. **REPORTS**

3.1. SPOTLIGHT

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

3.1.1. High School Academic Progress Report

Speaker(s): Jeff Roberts

Discussion: Jeff Roberts presented a High School Academic Progress Report.

After the presentation of the Mathematics Performance slide, Haag noted that this is alarming data and asked if additional information can be gathered to show how this compares to other districts in the state, or other information that can help the board understand this data. Discussion ensued about what metrics we should be using, moving forward, to work toward improvement.

Roberts continued with the presentation.

Haag spoke about the urgency needed in improving attendance and graduation rates for the students who are in high school now, and he would like the board to explore this more to determine how it can be improved.

Attachments:

SEASIDE HIGH SCHOOL 2026 Board Presentation

3.2. STUDENT BUSINESS

Speaker(s): Student Representative

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

Discussion: Ella Crater shared a presentation.

Attachments:

Student Report April 2026

3.3. SUPERINTENDENT'S REPORT

Speaker(s): Susan Penrod

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

Discussion: Superintendent Penrod shared about a NWRES D Cafe Summit, during which two of our students will be presenters, and the renewal of our local option levy.

3.4. BUSINESS & FISCAL SERVICES REPORT

Speaker(s): Susan Penrod

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

Discussion: Superintendent Penrod noted that local revenue is continuing to come in at a slower than expected rate. She also suggested the board have a discussion next month about the format of the finance reports.

3.4.1. Revenue & Expenditure by Function

Attachments:

March 2026 board report-Function

3.4.2. Revenue & Expenditure by Object

Attachments:

3.5. SCHOOL REPORTS

Description: *This standing agenda item is for the Board to receive brief informal monthly reports from each school about business that does not warrant a formal report.*

Discussion: Principal Roberts delivered a secondary school report including recognizing secondary teachers Julie Greene, Matt Johnson, and Cory Blecha, who are retiring this year.

Principal Wozniak delivered an elementary school report.

Cate Blakesley reported that this Saturday from 10-11 am, the new social sciences curriculum will be on view at Seaside Library.

Attachments:

Pacific Ridge Elementary School Board Report April 2026

3.6. CANNON BEACH ACADEMY REPORT

Speaker(s): MaryEllen Rogozinski

Description: *This standing agenda item is for the Board to receive a brief informal monthly report from the Cannon Beach Academy Charter School.*

Attachments:

Director's Report 4_26

3.7. UNION REPORTS

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

Discussion: Brett Duer reported for the SEA.

3.8. OTHER REPORTS

Discussion: None

4. PUBLIC COMMENT

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

Discussion: Greg Dotson (Technology Support Specialist) spoke about being involved with the robotics team and the skills students learn by participating in robotics.

Susan Baertlein (HS Teacher) spoke about the challenges of state testing.

At the end of the meeting (9:12 pm), Casey Admire and Joseph Deskus (parents) requested to speak regarding the request for an interdistrict transfer policy exception for their student. Casey Admire addressed the board.

5. CONSENT AGENDA - Action

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

Action(s):I move to approve the Consent Agenda as presented. This motion, made by Coral Sadler and seconded by Chuck Mattocks, Carried.

Voting Detail: Katherine Davidson: Absent, Sondra Gomez: Yea, Jason Haag: Yea, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

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

5.1. Approve Minutes of the March 17, 2026 Regular Meeting of the School Board

Attachments:

Seaside SD 03-17-2026 SB Meeting Minutes

5.2. Approve the Minutes of the February 25, 2026 Special Meeting of the School Board

Attachments:

Seaside SD 02-25-2026 Special Meeting Minutes

5.3. Ratify Retirement of Julie Greene - Special Education Teacher

Attachments:

Greene, Julie - Retirement

5.4. Ratify Retirement of Dan Van Nortwick - Elementary Teacher

Attachments:

VanNortwick, Dan - Retirement

5.5. Ratify Retirement of Tracey Wright - Elementary Teacher

Attachments:

Wright, Tracey - Retirement

5.6. FBLA Request for Out-of-State Trip

Attachments:

2026 FBLA NLC Request

5.7. Ratify 2026-2027 SLP Work Agreement

Attachments:

SLP Work Agreement, 2026-2027

5.8. Ratify 2026-2027 OTA Work Agreement

Attachments:

OTA Work Agreement 2026-2027

5.9. Ratify Resignation of Kelley Flory/Elementary Teacher

Attachments:

Flory, Kelley - resignation

5.10. Approve Extra Duty Teacher Leader Stipend/Brynn Ripley

Attachments:

Extra Duty - Brynn Ripley

6. **ACTION ITEMS**

6.1. Resolution #5 - TANS Loan

Action(s):I move to adopt Resolution #5, authorizing the issuance of a TANS loan, as presented. This motion, made by Sondra Gomez and seconded by Coral Sadler, Carried.

Voting Detail: Katherine Davidson: Absent, Sondra Gomez: Yea, Jason Haag: Yea, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

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

Discussion: Superintendent Penrod spoke about Resolution #5 for a TANS loan, which bridges the gap of cash flow over the summer and fall, as the district waits for tax revenue. This allows payroll to be covered during the summer and fall.

Attachments:

Seaside SD Resolution #5 - OED - 2026 TAN Pool.docx

6.2. Interdistrict Enrollment Policy - Appeal

Action(s):I move to table this discussion until a work session can be scheduled for June 16th. This motion, made by Sondra Gomez and seconded by Jason Haag, Carried.

Voting Detail: Katherine Davidson: Absent, Sondra Gomez: Yea, Jason Haag: Yea, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

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

Discussion: Superintendent Penrod gave an overview of the current district policy regarding interdistrict transfers. She noted that there has been a request for an exception to this policy. Penrod explained how preschool enrollment takes place. Penrod noted that if the board wanted to accept this request, she would recommend a work session to review policy.

Discussion ensued.

Attachments:

Enrollment Appeal_Admire

JECB - Admission of Nonresident Students

JECB R 1 D1 - Admission of Nonresident Students

Inter-district Transfer 2026-2027

7. **BOARD REFLECTIONS/ANNOUNCEMENTS**

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

7.1. Reminder: Superintendent Finalists Community Forum - April 22, 2026 at 5:30 pm in the Secondary School Library/

7.2. Reminder: May 19 Election Day - ballot measure 4-238 for renewal of the Local Option Levy

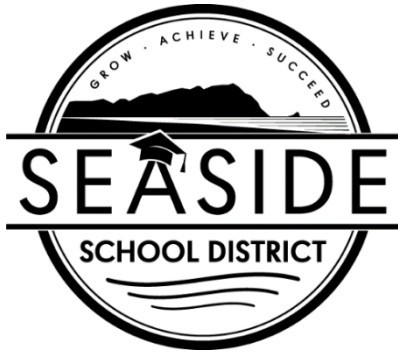
8. **INFORMATION ONLY**

8.1. Classified Employment Activity

- Employment: Elise Rankin - Special Services Secretary
- Resignation: Andres Cruz - Custodian
- Resignation: Kayla Sanchez - Elementary Educational Assistant/SPED
- Resignation/Rehire: Jordan Young - from Bus Driver to Substitute Driver
- Transfer: Jazmin Quezada - from Elementary Assistant Secretary to K-5 Family Resource & Community Partnerships Liaison

9. **ADJOURN**

Discussion: The meeting was adjourned at 9:15 pm.



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

MINUTES

Special Meeting
Monday, April 27, 2026, 5:00 PM

Virtual Only

- Katherine Davidson: Present
- Sondra Gomez: Present
- Jason Haag: Present
- Chuck Mattocks: Present
- Coral Sadler: Present
- Shannon Swedenborg: Present
- Brian Taylor: Present

1. **CALL TO ORDER**

Discussion: The meeting was called to order at 5:03 pm.

1.1. Acknowledgement of Board Members Present

2. **AGENDA REVIEW**

Action(s):I move to approve the addition of an agenda item for superintendent contract negotiation. This motion, made by Brian Taylor and seconded by Sondra Gomez, Carried.

Voting Detail: Katherine Davidson: Yea, Sondra Gomez: Yea, Jason Haag: Yea, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 7, Nay: 0

I move to approve the agenda, with the requested addition. This motion, made by Katherine Davidson and seconded by Brian Taylor, Carried.

Voting Detail: Katherine Davidson: Yea, Sondra Gomez: Yea, Jason Haag: Yea, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 7, Nay: 0

Discussion: Executive Assistant Leslie Garvin requested the Board add an item to the agenda to discuss the process of the Board's negotiation of a contract with the new Superintendent.

3. **SUPERINTENDENT CONTRACT NEGOTIATION**

Action(s):I move to nominate Jason Haag to handle the negotiation of the new superintendent's contract on behalf of the board. This motion, made by Shannon Swedenborg and seconded by Coral Sadler, Carried.

Voting Detail: Katherine Davidson: Yea, Sondra Gomez: Yea, Jason Haag: Yea, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 7, Nay: 0

Discussion: Discussion ensued regarding the process and criteria for negotiating a contract with the new superintendent.

4. **EXECUTIVE SESSION - Superintendent Search**

Description:

The Board will now meet in executive session, held pursuant to:

- ORS 192.660(2)(a) - To consider the employment of a public officer, employee, staff member or individual agent.

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

5. **RECONVENE OPEN SESSION**

Discussion: At approximately 7:18 pm, the Board reconvened in open session.

6. **ACTION ITEM(S)**

Description: This agenda item will be held for any Executive Session items that may require action.

Action(s): I move that the board direct Jason Haag to enter into negotiations with the board's top-ranked finalist, as identified in executive session. This motion, made by Brian Taylor and seconded by Sondra Gomez, Carried.

Voting Detail: Katherine Davidson: Nay, Sondra Gomez: Yea, Jason Haag: Nay, Chuck Mattocks: Yea, Coral Sadler: Yea, Shannon Swedenborg: Yea, Brian Taylor: Yea

Voting Summary: Yea: 5, Nay: 2

7. **GOOD OF THE ORDER**

8. **ADJOURN**

Discussion: The meeting was adjourned at 7:19 pm.



Fwd: Letter of Resignation

Crozier, Wendy <wcrozier@seasidek12.org>
To: Leslie Garvin <lgarvin@seasidek12.org>

Fri, May 1, 2026 at 11:10 AM

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

From: **Glaser, Josiah** <jglaser@seasidek12.org>
Date: Fri, May 1, 2026 at 8:00 AM
Subject: Letter of Resignation
To: Jeff Roberts <jroberts@seasidek12.org>, Wendy Crozier <wcrozier@seasidek12.org>

Josiah Glaser
2160 Lewis and Clark Rd, Apt. 53
Seaside, OR 97138
(503) 999-9645

May 1, 2026

Dear Jeff Roberts and Wendy Crozier,

Please accept this email as my letter of resignation from my position as Director of Bands at Seaside Middle and High School for the upcoming 2026-2027 school year.

It truly has been an honor working for such kind, supportive, and inspiring leadership. Thank you for trusting me these past four years to serve the Seaside community.

If you require any additional information or need me to complete additional paperwork, please let me know.

Sincerely,

Josiah Glaser



Garvin, Leslie <lgarvin@seasidek12.org>

(no subject)

1 message

Manship, Kate <kmanship@seasidek12.org>

Tue, May 5, 2026 at 12:16 PM

To: Stephanie Wheatley <swheatley@seasidek12.org>, Leslie Garvin <lgarvin@seasidek12.org>

Dear Seaside School Board,

I'm writing to formally resign from my position at Seaside Middle School, effective June 12th, 2026

This was not an easy decision, as I have truly valued my time here and the opportunity to work with such dedicated colleagues and students. I am grateful for the experiences I've had and the growth I've gained both professionally and personally.

I have accepted a position that requires me to relocate home to Michigan, and after careful consideration, I believe this is the best decision for my family at this time.

Thank you again for the support and collaboration during my time at Seaside School District. I wish you and the school continued success.

Sincerely,
Kate Manship

Procedural Parental Safeguards- English
Garantías Procesales para los Padres

Kate Manship
Special Education Services
2600 Spruce Dr. Suite 200, Seaside, OR 97138
503-738-5586

"There needs to be a lot more emphasis on what a child can do instead of what he cannot do." Temple Grandin

Re: Foundational Math Position

1 message

Guzman, Ethan <eguzman@seasidek12.org>

Wed, May 6, 2026 at 11:16 AM

To: Stephanie Wheatley <swheatley@seasidek12.org>

Cc: "Roberts, Jeff" <jroberts@seasidek12.org>, Leslie Garvin <lgarvin@seasidek12.org>

Thank you for the clarification. Yes that is correct, I am resigning from Seaside School District, effective June 12, 2026, and this email will suffice. Thank you.

On Wed, May 6, 2026 at 10:53 AM Stephanie Wheatley <swheatley@seasidek12.org> wrote:

Thank you for sharing this with me. For clarification, Ethan - you understand that you are resigning from Seaside School District, effective June 12, 2026.

This email resignation will be presented to the School Board in May, unless you'd like to submit something more formal.

Respectfully,
Stephanie

~
Stephanie Wheatley
Human Resources Generalist
Seaside School District
503.738.5591

On Wed, May 6, 2026 at 9:53 AM Roberts, Jeff <jroberts@seasidek12.org> wrote:

Thank you, Ethan...appreciate the prompt response.

On Wed, May 6, 2026 at 9:48 AM Guzman, Ethan <eguzman@seasidek12.org> wrote:

Jeff,

I am resigning the Foundational Math position and do not intend to return in that position for the 26-27 school year.

Thank you.

Ethan

Recommendation for Hire Form - submit to HR office

Individual to Hire: Amy Larson Start date: August 24th Position: MS/PE Health Job posting#26014

Changes to position terms as specified in the job posting:

x FTE Certified Teacher Temporary: term _____

Work schedule: 8:00 am - 4:00 pm Monday through Friday

Reasoning for hire:

Amy brings strong experience in PE/Health from her time teaching in California, along with a solid understanding of middle school learners. She is enthusiastic about returning to PE/Health after her time at the elementary level and comes highly recommended. Amy offers a wealth of creative ideas and thoughtful approaches that will make her a valuable addition to the team.

Licensed positions:

Required Endorsements: Physical Education and MS Health is preferred

Candidate holds or is eligible to hold the required endorsement(s) as specified in the job posting.

Superintendent and HR have been made aware that the candidate will require District sponsorship for a provisional license (i.e., LCA, Emergency Teaching), and the candidate is aware of the need to work toward obtaining the required license/endorsement.

Additional misc information:

[Empty box for additional misc information]

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

Dates of pre-planned absences: None

PROGRAM APPROVAL: [Signature] 4-30-26
Administrator/Supervisor Date

FOR OFFICE USE ONLY: [Signature]
Superintendent Date

Submit to School Board for approval Issue hire letter



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

Strengthening community, inspiring possibility, ensuring opportunity.

May 4, 2026

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

Dear Mrs. Penrod:

I would like to recommend that the District transfer Kenzie Skyles from our 1st grade teacher position at Pacific Ridge Elementary School to the Kindergarten teacher position at Pacific Ridge Elementary School for the 2026-2027 school year with a start date of August 24, 2026. Most recently, Kenzie has been teaching 1st grade at Pacific Ridge Elementary and I am confident in her ability to serve the District in this capacity.

Sincerely,

Juliann Wozniak
Principal



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

Strengthening community, inspiring possibility, ensuring opportunity.

May 4, 2026

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

Dear Mrs. Penrod:

I would like to recommend that the District transfer Corinne Capodagli from our Kindergarten teacher position at Pacific Ridge Elementary School to the Special Education teacher position at Pacific Ridge Elementary School for the 2026-2027 school year with a start date of August 24, 2026. In 2023, Corinne was hired as a Special Education teacher at Pacific Ridge and I am confident in her ability to serve the District in this capacity.

Sincerely,

Juliann Wozniak
Principal

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



Pacific Ridge Elementary
Seaside Middle School
Seaside High School

April 7, 2026

TO: Ashley Verhulst, Elementary Instructional Coach TOSA
FROM: Juliann Wozniak, Elementary Principal, Jeff Roberts, Secondary Principal, and Susan Penrod, Superintendent
RE: 2026-2027 Assignment

First and foremost, thank you for your service to the students of the Seaside School District.

In order to balance next year's fiscal budget, the District is forced to make adjustments in personnel. Unfortunately, your position has been affected. After looking at position availability across the district, and analysis of Article 9 of the Seaside Education Association collective bargaining agreement, the following options were developed.

Your 2025-2026 position is as follows:

POSITION: Elementary Instructional Coach TOSA	LOCATION: Pacific Ridge Elementary
--	---

Based on the Seaside School District's financial projections, your assignment for next year is as follows:

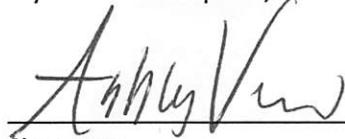
POSITION: Instructional Coach TOSA	LOCATION: Seaside School District
---	--

You have 2 options available to you:

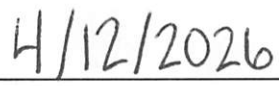
- TRANSFER:** Accept the position offered for 2026-2027
- RESIGN:** I acknowledge that I have been informed of my rights to exercise a transfer option under the applicable layoff provisions. I voluntarily decline to exercise any transfer rights. I understand that by declining the above options, I will be resigning effective June 12, 2026.

Please indicate your decision by returning this signed letter NO LATER THAN 4:00pm, Friday, April 17, 2026 to Seaside School District, Human Resources. As different positions come available, you are welcome to submit an internal application via TalentEd before June 12, 2026.

If you do not respond, we will assume you are rejecting the position.



Signature



Date

Enclosures:
SEA Article 9 – Layoff and Recall

Principal
Personnel file

cc: Jane Crater, SEA President



SEASIDE SCHOOL DISTRICT

May 5, 2026

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

Dear Mrs. Penrod,

We recommend that the District transfer Laurie Lavins from her current Elementary Special Education teaching position to a Middle School Special Education teaching position for the 2026–2027 school year, with a start date of August 24, 2026.

Laurie was hired in 2025 as a Special Education teacher in the Elementary Learning Center. Given her prior middle school teaching experience, we are confident in her ability to successfully transition into and excel in the middle school learning center role. She would be a strong replacement for the position currently held by Kate Manship, who will be vacating the role at the end of this school year.

Sincerely,

Jenny Risner, Director of Special Services

Jeff Roberts, Secondary Principal

Wendy Crozier, Associate Middle School Principal

Recommendation for Hire Form - *submit to HR office*

Individual to Hire: Alissa Lindeman

Start date: Monday, August 24, 2026

Position: Elementary Teacher (4th Grade)

Job posting #: 26003

Changes to position terms as specified in the job posting:

_____ Temporary: term _____ Work schedule: _____

Reasoning for hire:

I would like to recommend that the District hire Alissa Lindeman for the 4th grade elementary teacher position at Pacific Ridge Elementary School for the 2026-2027 school year, with a start date of Monday, August 24, 2026. Alissa brings with her 11 years of teaching experience in elementary and secondary. Most recently, she has been working as a 4th grade teacher at Rocky Heights Elementary in Hermiston, Oregon. She is highly recommended by her current & previous supervisors. I am confident in her ability to serve the District in this capacity.

(Ex. references, experience, etc.)

Licensed positions:

Required Endorsements: _____

Candidate holds or is eligible to hold the required endorsement(s) as specified in the job posting.

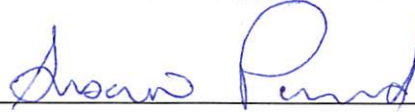
Superintendent and HR have been made aware that the candidate will require District sponsorship for a provisional license (i.e. LCA, Emergency Teaching) and the candidate is aware of the need to work toward obtaining the required license/endorsement.

Additional misc information:

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

Dates of pre-planned absences: _____

PROGRAM APPROVAL:  04/29/26
Administrator/Supervisor Date

FOR OFFICE USE ONLY: 
Superintendent Date

Submit to School Board for approval Issue hire letter

Recommendation for Hire Form - *submit to HR office*

Individual to Hire: Lindsay Symonds

Start date: Monday, August 24, 2026

Position: Elementary Teacher (Kindergarten)

Job posting #: 26003

Changes to position terms as specified in the job posting:

_____ Temporary: term _____ Work schedule: _____

Reasoning for hire:

I would like to recommend that the District hire Lindsay Symonds for the kindergarten elementary teacher position at Pacific Ridge Elementary School for the 2026-2027 school year, with a start date of Monday, August 24, 2026. Lindsay brings with her 11 years of successful teaching experience primarily in the subject of PE. Most recently, she has been working as a long term substitute kindergarten teacher at Pacific Ridge Elementary for a teacher out on leave. She is highly recommended by her current & previous supervisors. I am confident in her ability to serve the District in this capacity.

(Ex. references, experience, etc.)

Licensed positions:

Required Endorsements: Elementary Teacher

Candidate holds or is eligible to hold the required endorsement(s) as specified in the job posting.

X Superintendent and HR have been made aware that the candidate will require District sponsorship for a provisional license (i.e. LCA, Emergency Teaching) and the candidate is aware of the need to work toward obtaining the required license/endorsement.

Additional misc information:

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

Dates of pre-planned absences: _____

PROGRAM APPROVAL:  05/04/26
Administrator/Supervisor Date

FOR OFFICE USE ONLY: _____
Superintendent Date

Submit to School Board for approval Issue hire letter

Recommendation for Hire Form - *submit to HR office*

Individual to Hire: Lily Hamm

Start date: Monday, August 24, 2026

Position: Elementary Teacher (1st Grade)

Job posting #: 26003

Changes to position terms as specified in the job posting:

_____ Temporary: term _____ Work schedule: _____

Reasoning for hire:

I would like to recommend that the District hire Lily Hamm for the 1st grade elementary teacher position at Pacific Ridge Elementary School for the 2026-2027 school year, with a start date of Monday, August 24, 2026. Lily will graduate from Oregon State in June 2026 with a Bachelor of Science Degree in Elementary Education . She has successfully completed her student teaching in a Kinder/1st/2nd blended classroom in the Philomath School District. She is highly recommended by her current & previous supervisors. I am confident in her ability to serve the District in this capacity.

(Ex. references, experience, etc.)

Licensed positions:

Required Endorsements: Elementary Teacher


Candidate holds or is eligible to hold the required endorsement(s) as specified in the job posting.

Superintendent and HR have been made aware that the candidate will require District sponsorship for a provisional license (i.e. LCA, Emergency Teaching) and the candidate is aware of the need to work toward obtaining the required license/endorsement.

Additional misc information:

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

Dates of pre-planned absences: _____

PROGRAM APPROVAL:  05/04/26
Administrator/Supervisor Date

FOR OFFICE USE ONLY: _____
Superintendent Date

Submit to School Board for approval Issue hire letter

Recommendation for Hire Form - *submit to HR office*

Individual to Hire: Remy Icenogle

Start date: Monday, August 24, 2026

Position: Elementary Teacher (3rd Grade)

Job posting #: 26003

Changes to position terms as specified in the job posting:

_____ Temporary: term _____ Work schedule: _____

Reasoning for hire:

I would like to recommend that the District hire Remy Icenogle for the 3rd grade elementary teacher position at Pacific Ridge Elementary School for the 2026-2027 school year, with a start date of Monday, August 24, 2026. Remy brings with her three years of successful teaching experience in elementary. Most recently, she has been working as a 3rd/4th blend teacher at Columbia City Elementary in St. Helens School District. She is highly recommended by her current & previous supervisors. I am confident in her ability to serve the District in this capacity.

(Ex. references, experience, etc.)

Licensed positions:

Required Endorsements: Elementary Teacher

Candidate holds or is eligible to hold the required endorsement(s) as specified in the job posting.

Superintendent and HR have been made aware that the candidate will require District sponsorship for a provisional license (i.e. LCA, Emergency Teaching) and the candidate is aware of the need to work toward obtaining the required license/endorsement.

Additional misc information:

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

Dates of pre-planned absences: _____

PROGRAM APPROVAL:  05/04/26
Administrator/Supervisor Date

FOR OFFICE USE ONLY: _____
Superintendent Date

Submit to School Board for approval Issue hire letter

Recommendation for Hire Form - *submit to HR office*

Individual to Hire: Brett Pfeifer Start date: 8/24/26

Position: HS Science Teacher Job posting #: 26009

Changes to position terms as specified in the job posting:

X FTE: 1.0 Temporary: term _____

Work schedule: Outlined in Licensed Contract

Reasoning for hire:

Brett brings a strong history of varied teaching experiences and subject matter to a diverse science department. He will complement the staff that is returning and allow us to continue to offer a diverse curriculum to students.

Licensed positions:

Required Endorsements: Science – Biology or Chemistry

Candidate holds or is eligible to hold the required endorsement(s) as specified in the job posting.

Superintendent and HR have been made aware that the candidate will require District sponsorship for a provisional license (i.e. LCA, Emergency Teaching) and the candidate is aware of the need to work toward obtaining the required license/endorsement.

Additional misc information:

Empty box for additional information.

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

Dates of pre-planned absences: _____

PROGRAM APPROVAL:  5/5/26
Administrator/Supervisor Date

FOR OFFICE USE ONLY: Susan Penrod
Superintendent Date

Submit to School Board for approval Issue hire letter

Recommendation for Hire Form - *submit to HR office*

Individual to Hire: Carolyn Peterson Start date: August 24th Position: MS Science Job posting#26015

Changes to position terms as specified in the job posting:

x FTE Certified Teacher Temporary: term _____

Work schedule: 8:00 am - 4:00 pm Monday through Friday

Reasoning for hire:

Carolyn brings strong experience in secondary science instruction, along with a deep understanding of the academic and developmental needs of adolescent learners. She is passionate about designing engaging, inquiry-based learning experiences that promote curiosity, critical thinking, and real-world connections. Carolyn comes highly recommended and is known for building strong relationships with students while maintaining high expectations. She offers a wealth of creative ideas and thoughtful instructional strategies that will support student growth and make her a valuable addition to the team.

Licensed positions:

Required Endorsements: Middle School Science

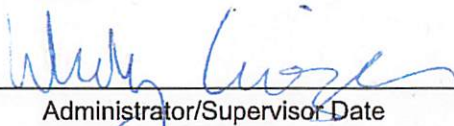
Candidate holds or is eligible to hold the required endorsement(s) as specified in the job posting.

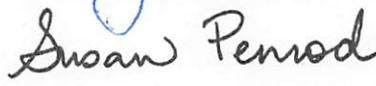
Superintendent and HR have been made aware that the candidate will require District sponsorship for a provisional license (i.e., LCA, Emergency Teaching), and the candidate is aware of the need to work toward obtaining the required license/endorsement.

Additional misc information:

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

Dates of pre-planned absences: None

PROGRAM APPROVAL:  5.5.26
Administrator/Supervisor Date

FOR OFFICE USE ONLY: 
Superintendent Date

Submit to School Board for approval Issue hire letter



SEASIDE HIGH SCHOOL
SEASIDE MIDDLE SCHOOL

GROW, ACHIEVE, SUCCEED

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

May 1st, 2026

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

Dear Supt. Penrod:

I would like to recommend the following people for Seaside School District Athletic positions for the 2025-2026 school year.

Skyler Archibald- HS Girls Golf- Volunteer

Sincerely,

Jeff Roberts
Principal

Chad Clouse
Athletic Director

**Seaside School District
Job Description**

Job Title: Head Custodian
Reports To: Building Administrator(s)/Maintenance Supervisor
FLSA Status: Non-Exempt

JOB SUMMARY

Performs a variety of custodial duties and general care of school building(s) and surrounding grounds to ensure a safe and clean school building for students, staff and community and directs work of custodians.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Essential duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Follows and maintains knowledge of all District policy(ies) and procedures.
2. Cleans areas as assigned (i.e. rooms, halls, offices, rest rooms, cafeteria, etc.), vacuums, shampoos, sweeps, scrubs, waxes, polishes, mops and buffs all types of floor surfaces.
3. Washes windows, white boards, walls, doors and baseboards.
4. Cleans, polishes furniture, windows, metal work and computer screens.
5. Maintains indoor and outdoor lighting.
6. Keeps walks and entrances clear and clean of debris.
7. Works cooperatively with grounds keeper for upkeep of parking areas and grounds.
8. Washes, scrubs and disinfects restrooms and locker rooms as well as cleans sinks, fixtures, panels and drinking fountains daily.
9. Disinfects/sanitizes areas as assigned.
10. Checks and stocks bathroom supplies.
11. Reacts to change in schedule(s) productively.
12. Cleans up spills (including bodily fluids) in a safe and appropriate manner, picks up trash and responds to special requests for custodial services from staff members with supervisor approval.
13. Sets up, takes down and moves tables, chairs, equipment, shelving and partitions for meetings, athletic events and other District needs, as assigned.
14. Unlocks doors and windows, turns on lights and prepares buildings for start of day and/or locks doors and windows, turns off lights and secures buildings at end of day.
15. Performs routine maintenance and makes minor repairs (i.e., sinks, tiles, lockers, furniture, etc.), paints and refinishes.
16. Empties and cleans waste and recycle containers.
17. Maintains cleaning equipment and supplies, monitoring inventory and placing orders as needed.
18. Works cooperatively with technology staff to monitor and maintain building temperature control.
19. Conducts routine monthly building inspections and maintains a running list of special projects.
20. Trains and provides direction to custodians.
21. Works cooperatively with technology staff to maintain building security and access.
22. Works cooperatively with district staff to facilitate facility rental events.
23. Documents and reports safety, sanitary and fire hazards immediately to supervisor.
24. Interacts thoughtfully and courteously with students, staff and parents and resolves conflict in a professional manner.
25. Maintains appropriate certifications and training hours, as required.
26. Attends work regularly and is punctual.

MARGINAL DUTIES AND RESPONSIBILITIES

Marginal duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Attends staff meetings as requested.
2. Attends in-service trainings as requested.
3. Attends Safety Committee meetings as requested.

SUPERVISORY RESPONSIBILITIES

Works cooperatively with the Maintenance Supervisor to provide guidance to, and direct the routine work of, building custodians. All school employees have some responsibility for supervising students and assisting in maintaining a safe environment.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Education and/or Experience:** High school diploma or General Education Diploma (GED) or a thorough working knowledge of custodial work, including cleaning methods and materials and the use of custodial equipment equivalent to that gained in at least one year of experience and/or a combination of education and experience. Previous supervisory experience, working in a sanitation or custodial position preferred.
- **Interpersonal Skills:** Works well with others from diverse backgrounds. Ability to interact with students and staff appropriately.
- **Language Skills:** Ability to communicate fluently verbally and in writing in English. Ability to read and interpret documents such as safety rules, operating and maintenance instructions and procedure manuals.
- **Mathematical Skills:** Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions and decimals. Ability to compute rate, ratio, percent and volume.
- **Reasoning Ability:** Ability to apply common sense understanding to carry out instructions furnished in written, oral, schedule or diagram form. Ability to deal with problems involving a few concrete variables in standardized situations.
- **Computer Skills:** General knowledge of computer usage. Ability to proficiently use assigned programs and equipment as applicable to the essential duties of the position. Specialized training may be required.
- **Other Skills and Abilities:** Ability to appropriately communicate with students, teachers, and parents. Ability to safely operate a variety of custodial/maintenance equipment. Ability to exercise good judgment and work in a dynamic environment
- **Certificates, Licenses, Registrations:** Certificates as determined by the District including a valid Oregon Driver license and ability to obtain a valid CPR/First Aid card.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to talk or hear. The employee is frequently required to walk; use hands for fine manipulation, handle or feel; reach with hands and arms; stand and stoop, kneel, crouch or crawl. The employee is occasionally required to sit, climb or balance and smell. The employee must regularly lift and/or move up to 50 pounds and occasionally more than 100 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, ability to adjust focus, depth perception and peripheral vision. The employee must be able to demonstrate strength and dexterity to operate a variety of custodial tools and machinery.

Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate, but occasionally high depending upon the student population and activities. The employee may be exposed to a variety of conditions including: wet or humid and outdoor weather conditions, work near moving parts, work in high precarious places, a variety of cleaning agents, some hazardous chemicals and fumes, risk of electrical shock and vibration. The employee may be exposed to bodily fluids and bloodborne pathogens.

OTHER

Note: This is not necessarily an exhaustive or all-inclusive list of responsibilities, skills, duties, requirements, efforts, functions or working conditions associated with the job. This job description is not a contract of employment or a promise or guarantee of any specific terms or conditions of employment. The school district may add to, modify or delete any aspect of this job (or the position itself) at any time as it deems advisable.

Board Approved:

I have read and understand this job description.

Signature:

Date:

Head Custodian

Page 3

**Seaside School District
Job Description**

Job Title: Custodian
Reports To: Building Administrator(s)/Maintenance Supervisor
FLSA Status: Non-Exempt

JOB SUMMARY

Performs a variety of custodial duties and general care of school building(s) and surrounding grounds to ensure a safe and clean school building for students, staff and community ~~and directs work of other custodians.~~

ESSENTIAL DUTIES AND RESPONSIBILITIES

Essential duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Follows and maintains knowledge of all District policy(ies) and procedures.
 2. Cleans areas as assigned (i.e. rooms, halls, offices, rest rooms, cafeteria, etc.), vacuums, shampoos, sweeps, scrubs, waxes, polishes, mops and buffs all types of floor surfaces.
 3. Washes windows, white boards, walls, doors and baseboards.
 4. Cleans, polishes furniture, windows, metal work and computer screens.
 5. Maintains indoor and outdoor lighting.
 6. Keeps walks and entrances clear and clean of debris.
 7. Works cooperatively with grounds keeper for upkeep of parking areas and grounds.
 8. Washes, scrubs and disinfects restrooms and locker rooms as well as cleans sinks, fixtures, panels and drinking fountains daily.
 9. Disinfects/sanitizes areas as assigned.
 10. Checks and stocks bathroom supplies.
 11. Reacts to change in schedule(s) productively.
 12. Cleans up spills (including bodily fluids) in a safe and appropriate manner, picks up trash and responds to special requests for custodial services from staff members with supervisor approval.
 13. Sets up, takes down and moves tables, chairs, equipment, shelving and partitions for meetings, athletic events and other District needs, as assigned.
 14. Unlocks doors and windows, turns on lights and prepares buildings for start of day and/or locks doors and windows, turns off lights and secures buildings at end of day.
 15. Makes minor repairs (i.e., sinks, tiles, lockers, change light bulbs, etc.).
 16. Empties and cleans waste and recycle containers.
 17. Maintains cleaning equipment and supplies.
 18. Monitors temperature control in assigned building.
 19. Works cooperatively with technology staff to maintain building security and access.
 20. Reports safety, sanitary and fire hazards immediately to supervisor.
 21. Interacts thoughtfully and courteously with students, staff and parents and resolves conflict in a professional manner.
 22. Maintains appropriate certifications and training hours, as required.
 23. Attends work regularly and is punctual.
-

MARGINAL DUTIES AND RESPONSIBILITIES

Marginal duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Attends staff meetings as requested.
2. Attends in-service trainings as requested.
3. Attends Safety Committee meetings as requested.

SUPERVISORY RESPONSIBILITIES

All school employees have some responsibility for supervising students and assisting in maintaining a safe environment.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Education and/or Experience:** High school diploma or General Education Diploma (GED) or a thorough working knowledge of custodial work, including cleaning methods and materials and the use of custodial equipment equivalent to that gained in at least six months of experience and/or a combination of education and experience. Previous experience working in a sanitation or custodial position preferred.
- **Interpersonal Skills:** Works well with others from diverse backgrounds. Ability to interact with students and staff appropriately.
- **Language Skills:** Ability to communicate fluently verbally and in writing in English. Ability to read and interpret documents such as safety rules, operating and maintenance instructions and procedure manuals.
- **Mathematical Skills:** Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions and decimals. Ability to compute rate, ratio, percent and volume.
- **Reasoning Ability:** Ability to apply common sense understanding to carry out instructions furnished in written, oral, schedule or diagram form. Ability to deal with problems involving a few concrete variables in standardized situations.
- **Computer Skills:** General knowledge of computer usage. Ability to proficiently use assigned programs and equipment as applicable to the essential duties of the position. Specialized training may be required.
- **Other Skills and Abilities:** Ability to appropriately communicate with students, teachers, and parents. Ability to safely operate a variety of custodial/maintenance equipment. Ability to exercise good judgment and work in a dynamic environment
- **Certificates, Licenses, Registrations:** Certificates as determined by the District including a valid Oregon Driver license and ability to obtain a valid CPR/First Aid card.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to talk or hear. The employee is frequently required to walk; use hands for fine manipulation, handle or feel; reach with hands and arms; stand and stoop, kneel, crouch or crawl. The employee is occasionally required to sit, climb or balance and smell. The employee must regularly lift and/or move up to 50 pounds and occasionally more than 100 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, ability to adjust focus, depth perception and peripheral vision. The employee must be able to demonstrate strength and dexterity to operate a variety of custodial tools and machinery.

Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate, but occasionally high depending upon the student population and activities. The employee may be exposed to a variety of conditions including: wet or humid and outdoor weather conditions, work near moving parts, work in high precarious places, a variety of cleaning agents, some hazardous chemicals and fumes, risk of electrical shock and vibration. The employee may be exposed to bodily fluids and bloodborne pathogens.

OTHER

Note: This is not necessarily an exhaustive or all-inclusive list of responsibilities, skills, duties, requirements, efforts, functions or working conditions associated with the job. This job description is not a contract of employment or a promise or guarantee of any specific terms or conditions of employment. The school district may add to, modify or delete any aspect of this job (or the position itself) at any time as it deems advisable.

Board Approved: January 19, 2012. Revised: April 19, 2022

I have read and understand this job description.

Signature:

Date:

Custodian

Page 3

Seaside School District Job Description

Job Title: Special Services Secretary
Reports To: Director of Special Service
FLSA Status: Non-Exempt

JOB SUMMARY

This position provides full spectrum administrative support for the Special Services department, including matters of a confidential nature, handling daily work pressures, requiring constant concentration to a volume of work which must be completed within a limited period of time and serves as the first point of contact for inquiries regarding the Special Services department.

~~Under general supervision, performs a wide variety of office support duties, provides administrative support, and systems support. This position manages daily work pressures, requiring constant concentration to a volume of work which must be completed within a limited period of time.~~

ESSENTIAL DUTIES AND RESPONSIBILITIES

Essential duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Follows and maintains knowledge of all District policy(ies) and procedures.
2. Provides administrative support for the Special Services department including, but not limited to preparation of presentations, budget tracking, calendar management, travel and room arrangements and correspondence to staff, parents, students and community members.
- ~~2. Performs general office duties including answering multi-line phones, greeting the public, proofreading, checking and recording information, filing, sorting and handling incoming and outgoing mail and typing.~~
3. Completes a high volume of computer data entry work, using District computer programs, to input a high volume of data with speed and accuracy, including confidential data, in an environment with constant interruptions.
4. Serves as support staff to the Director or Special Services.
5. Maintains an accurate filing system as well as a set of confidential special education student files, including tracking of regional students, IEP documents, 504 documents, and eligibility documentation.
6. ~~Maintains special education files, mails original~~Coordinates with school registrars to manage special education records for incoming and outgoing students, files for departing students, tracks regional students and IEPs and eligibility documentation.
7. Compiles and prepares reports for administration or outside agencies maintaining confidentiality.
8. Manages and distributes~~Copies and mails~~ student information to the Social Security Administration and detention centers as required.
9. Updates special education student data on database.
10. Assists in providing special education teachers with special education forms and documents.
11. Oversees the district Medicaid Administrative Claiming (MAC) survey.
- ~~10.~~
- ~~11.~~12. Compiles and prepares reports while maintaining confidentiality for administration or outside agencies.
- ~~12.~~13. Serves as receptionist and gives information or directs visitors, parents and community members to appropriate contacts.
- ~~13.~~14. Prepares materials, attends, and takes minutes for meetings as needed.
- ~~14.~~15. Prepares and processes all special services department purchase orders.
- ~~15.~~16. Types a variety of materials from brief verbal or written instructions.

- ~~16. Processes free and reduced meal applications, mails notification letters, files and organizes relevant data, and assists with the verification process. Provides support to individuals who have questions regarding the process and/or application status.~~
- ~~17. Assists staff with electronic meal counting and provides support in schools as needed.~~
- ~~18-17.~~ Provides support to specialists working under the umbrella of the Special Services department ~~Curriculum, Title Programs, Health Specialist, and Business Office Departments~~ as directed by administration.
- ~~19-18.~~ Appropriately maintains and secures confidential records and inquiries.
- ~~20-19.~~ Professionally represents the school and the District in interactions with community and staff.
- ~~21-20.~~ Maintains appropriate certifications and training hours as required.
- ~~22-21.~~ Complies with applicable District, state, local and federal laws, rules and regulations.
- ~~23-22.~~ Attends work regularly and is punctual.

MARGINAL DUTIES AND RESPONSIBILITIES

Marginal duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Attends in-service trainings as requested.
2. Attends staff meetings as requested.
3. Troubleshoots office machinery (copy, fax, postage meter etc.) coordinating maintenance and supply inventory.
4. Reports issues to authorities as necessary.

SUPERVISORY RESPONSIBILITIES

All school employees have some responsibility for supervising students and assisting in maintaining a safe environment.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Education and/or Experience:** High school diploma or General Education Diploma (GED) and at least one year related experience and/or training or equivalent combination of education and experience. Ability to rapidly and accurately enter and retrieve computerized data. Prior successful experience working in an office and/or school setting strongly preferred.
- **Interpersonal Skills:** Works well with others from diverse backgrounds. Focuses on solving conflict; maintaining confidentiality; listening to others without interrupting; keeping emotions under control; remaining open to others' ideas and contributing to building a positive team spirit. Demonstrated ability to multi-task and work with staff, students and parents.
- **Language Skills:** Ability to communicate fluently verbally and in writing in English. Ability to effectively respond effectively to questions in one-on-one, small group situations to students and other school staff. Ability to verbally respond to common inquiries from students and staff. Ability to read and interpret documents such as safety rules, procedure manuals and governmental regulations.
- **Mathematical Skills:** Ability to add, subtract, multiply and divide in all units of measure, using whole numbers, common fractions and decimals.

- **Reasoning Ability:** Ability to apply common sense understanding to carry out instructions furnished in written, oral, schedule or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.
- **Computer Skills:** General knowledge of computer usage. Ability to proficiently use assigned programs and equipment as applicable to the essential duties of the position. Specialized training may be required.
- **Other Skills and Abilities:** Ability to appropriately communicate with students, teachers, parents and members of the community. Ability to exercise good judgment and work in an environment with constant interruptions.
- **Certificates, Licenses, Registrations:** Certificates as determined by the District. Ability to obtain a valid CPR/First Aid card and an Oregon Driver's License.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to talk or hear. The employee is frequently required to walk; stand; sit; use hands for fine manipulation, handle or feel and reach with hands and arms using a keyboard and video display terminal. The employee is occasionally required to stoop, kneel or crouch. The employee may occasionally lift and/or move up to 25 pounds. The employee may occasionally climb stairs or ladders. Specific vision abilities required by this job include close vision, distance vision, ability to adjust focus and peripheral vision.

Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The work environment combines standard office setting including standard office equipment (fax, copier, phone, computer, 10-key, etc.) with the standard school setting. The noise level in the work environment is usually low to moderate. The employee may be exposed to bloodborne pathogens.

OTHER

Note: This is not necessarily an exhaustive or all-inclusive list of responsibilities, skills, duties, requirements, efforts, functions or working conditions associated with the job. This job description is not a contract of employment or a promise or guarantee of any specific terms or conditions of employment. The school district may add to, modify or delete any aspect of this job (or the position itself) at any time as it deems advisable.

Board Approved: December 19, 2019

I have read and understand this job description.

Signature:

Date:

**Seaside School District
Job Description**

Job Title: Instructional Coach
Reports To: ~~Principal~~ Director of Curriculum and Instruction
FLSA Status: Exempt

JOB SUMMARY

This position serves as a teacher leader and specialist in instruction~~math, reading~~, or other specialized content. As a leader and specialist, the Instructional Coach works to support other teachers and staff in identifying, developing, and implementing curriculum, assessments, and instructional strategies designed to improve student learning in specific areas. The instructional coach will work in a variety of educational, individual, and team teaching settings. The instructional coach shares in the responsibility for student instruction & social-emotional learning readiness.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Essential duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Follows and maintains knowledge of all District policy(ies) and procedures.
2. Model lessons in classrooms on a daily/weekly basis.
3. Support the instructional development of all teachers in understanding the Common Core State Standards curriculum and varied assessments, the framework for teaching, and data analysis.
4. Provide direction and coordination for how District adopted curriculum is taught consistent with District initiatives and recognized best instructional practices.
5. Create an articulated schedule with building administration.
6. Provide professional development and technical support to collaborative teams.
7. Assist teachers with resources, materials, tools, information, etc. to support classroom instruction and planning, including new resources.
8. Support teachers and administrators in using data to improve instruction on all levels.
9. Assist teachers with planning and pacing of lessons, the development of differentiated lessons, and the selection of best practices to meet the needs of students.
10. Informally observe (non-evaluative) lessons and provide feedback for a teacher's professional growth and students' success.
11. Develop coaching plans for teachers to ensure student improvement.
12. Contribute to the development of systems and structures to improve teacher practice within schools.
13. Submit a weekly coaching log, pertinent data requests, and coaching documentation.
14. Attends and participates in team meetings.
15. Attends and participates in professional development, as assigned, including during the summer months.
16. Maintains such records as required by law and by District policy.
17. Completes required paperwork.
18. Takes all responsible precautions to provide for the health and safety of the students and to protect equipment, materials and facilities.
19. Works to establish and maintain open lines of communications that build positive relationships with students, parents, and staff.
20. Cooperates with other members of the staff in planning instructional goals, objectives, curriculum and instructional methods.
21. Attends staff and in-service training meetings.
22. Maintains confidentiality.
23. Assists the administration in implementing policies and rules governing student activities and conduct.

Instructional Coach

24. Maintains appropriate certifications and training hours as required.
25. Complies with applicable District, state, local and federal laws, rules and regulations.
26. Attends work regularly and is punctual.

MARGINAL DUTIES AND RESPONSIBILITIES

Marginal duties of this position include the following. Employees in this position perform some or all of the following tasks. Other duties may be assigned.

1. Attends in-service trainings.
2. Attends staff meetings.
3. Attends and provides input at other school or District level meetings.
4. Participates on school or District level committees.
5. Responds to school or District surveys.

SUPERVISORY RESPONSIBILITIES

May supervise and direct the work of educational assistants, teacher aides and/or volunteers. All school employees have some responsibility for supervising students and assisting in maintaining a safe environment.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Education and/or Experience:** Bachelor's degree (B.A. or B.S.) required, Master's degree (M.A. or M.S.) strongly preferred. Must be highly qualified under the reauthorized ESEA. Prior successful experience teaching in a school setting strongly preferred.
- **Interpersonal Skills:** Works well with others from diverse backgrounds. Focuses on solving conflict; maintaining confidentiality; listening to others without interrupting; keeping emotions under control; remaining open to others' ideas and contributing to building a positive team spirit. Demonstrated ability to successfully work with and teach children.
- **Language Skills:** Ability to communicate fluently both verbally and in writing in English. Ability to effectively present information and respond effectively to questions in one-on-one, small group situations to students, parents, and other school staff. Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals.
- **Mathematical Skills:** Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.
- **Reasoning Ability:** Ability to define problems, collect data, establish facts and draw valid conclusions. Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.
- **Computer Skills:** General knowledge of computer usage. Ability to proficiently use assigned programs and equipment as applicable to the essential duties of the position. Specialized training may be required.
- **Other Skills and Abilities:** Demonstrated knowledge of child growth and development at each level of instruction and of the social, emotional, physical and cognitive development of students. Possesses knowledge of effective behavior management methods. Ability to meet time lines and exercise good judgment while working in a dynamic environment.

- **Certificates, Licenses, Registrations:** Certificates as determined by the District including meeting current highly qualified requirements under the reauthorized ESEA. Must have a valid teacher's license and required endorsements through the Teachers Standards and Practices Commission (TSPC), and CPR/First Aid card.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to talk and hear. The employee is frequently required to walk, stand, sit, use hands for fine manipulation, handle or feel and reach with hands and arms using a keyboard and video display terminal. The employee is occasionally required to stoop, kneel, crouch or crawl. The employee must regularly lift and/or move up to 25 pounds and occasionally up to 50 pounds. The employee may occasionally climb stairs or ladders and move classroom furniture around. Specific vision abilities required by this job include close vision, distance vision, ability to adjust focus and peripheral vision.

Work Environment

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The work environment is a standard school elementary classroom setting. The noise level in the work environment is usually moderate, but occasionally high depending upon student population and activities. The employee is occasionally exposed to wet or humid conditions and outdoor weather conditions. The employee may be exposed to bloodborne pathogens.

OTHER

Note: This is not necessarily an exhaustive or all-inclusive list of responsibilities, skills, duties, requirements, efforts, functions or working conditions associated with the job. This job description is not a contract of employment or a promise or guarantee of any specific terms or conditions of employment. The school district may add to, modify or delete any aspect of this job (or the position itself) at any time as it deems advisable.

Board Approved: May 19, 2020. Revised May 19, 2026

I have read and understand this job description.

Signature:

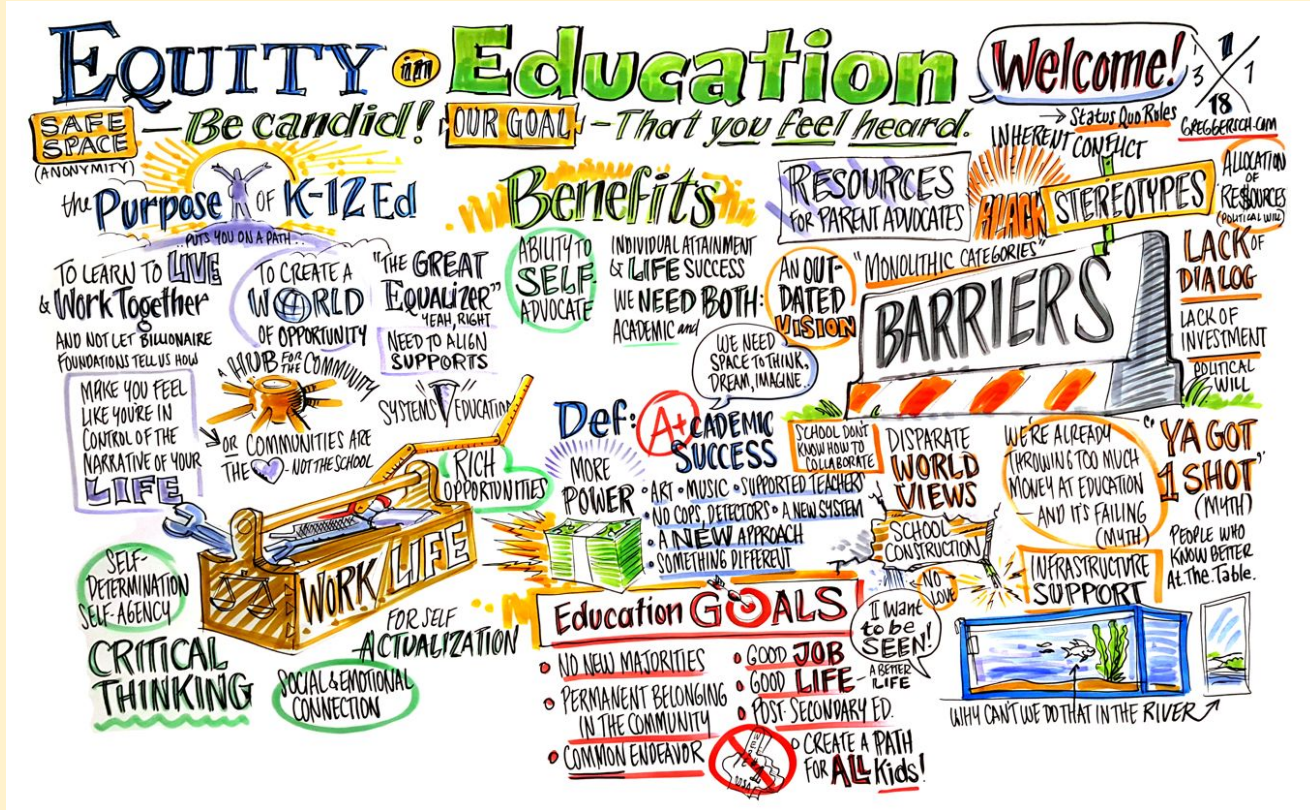
Date:

Instructional Coach

Social Sciences Adoption

2026

Why is Social Science Critical?



Social Science Domains and Concepts

Domain 1: Civics (C)

Code	Concept
C.PI	Political Institutions
C.IR	Identity, Roles, Responsibilities
C.DP	Democratic Principles
C.CE	Civic Engagement

Domain 3: Economics (E)

Code	Concept
E.ES	Earning, Saving, and Spending
E.MI	Micro and Macro Economics
E.IC	Incentives, Choice, and Consumer Behavior
E.ST	Specialization, Trade, Interdependence

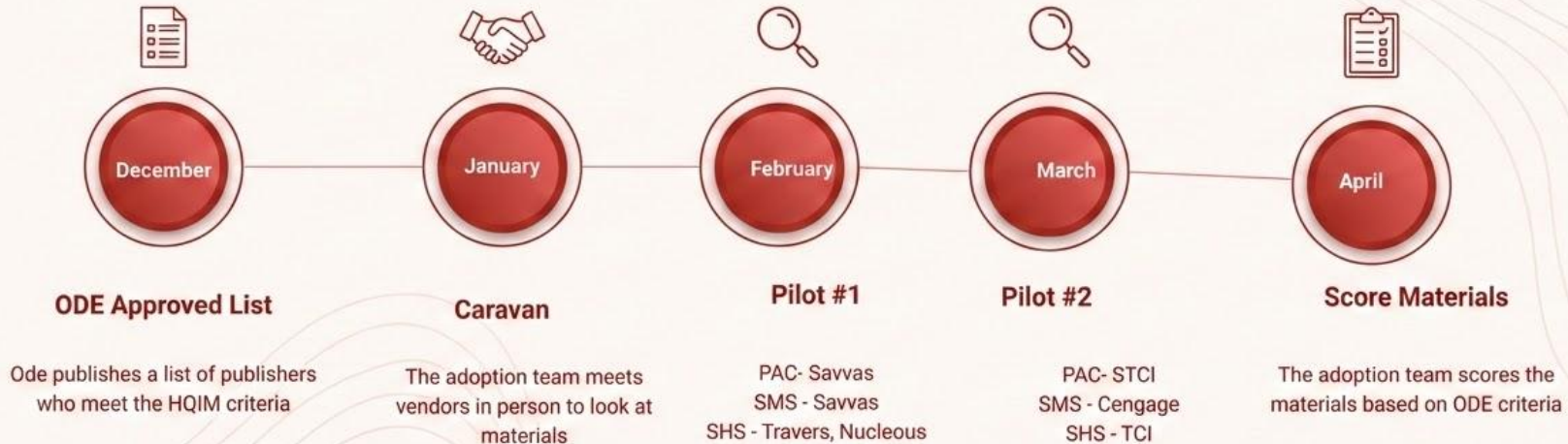
Domain 2: Geography (G)

Code	Concept
G.GR	Geographic Reasoning
G.MM	Migration and Movement
G.HI	Human Interaction and Interconnections
G.HE	Human Environmental Interaction

Domain 4: History (H)

Code	Concept
H.CH	Continuity and Change
H.CC	Conflict and Cooperation
H.CE	Cause and Effect
H.CP	Communities and Pluralism

Adoption Process



Grade	Title	Description	Cost/per	Count	Sub Total
K	Social Studies Alive! Me and My World	7yr student journal and license	\$118.00	100	\$11,800.00
		Teacher Guide		5	\$0.00
		Activity Cards		5	\$0
		Spanish Edition	\$118.00	0	\$0.00
1	Social Studies Alive! My School and Family	7yr student journal and license	\$118.00	100	\$11,800.00
		Teacher Guide		5	\$0.00
		Activity Cards		5	\$0
		Spanish Edition	\$118.00	0	\$0.00
2	Social Studies Alive! My Community	7yr student journal and license	\$118.00	100	\$11,800.00
		Teacher Guide		5	\$0.00
		Activity Cards		5	\$0
		Spanish Edition	\$118.00	0	\$0.00
3	Social Studies Alive! Our Community and Beyond	7yr student journal and license	\$131.00	100	\$13,100.00
		Teacher Guide		5	\$0.00
		Activity Cards		5	\$0.00
		Spanish Edition	\$131	2	\$262
4	Social Studies Alive! Regions of our Country, Oregon Edition	7yr student journal and license	\$131.00	100	\$13,100.00
		Teacher Guide		5	\$0.00
		Activity Cards		5	\$0.00
		Spanish Edition	\$131	2	\$262
5	Social Studies Alive! America's Past	7yr student journal and license	\$131.00	100	\$13,100.00
		Teacher Guide		5	\$0.00
		Activity Cards		5	\$0.00
		Spanish Edition	\$131	2	\$262
				Sub Total	\$75,486.00
Shipping	NWTD Rate			x3.15%	\$2,377.80
PD	Three Hour In-person PD, 8/26/26				\$4,500.00
PRE TOTAL					\$82,363.80

Class	Title	Description	Cost/per	Count	Sub Total
6/7	World Cultures and Geography Survey: Student Edition, © Updated	Updated, Student Edition	\$114	50	\$5,700.00
		Digital License	\$135.00	160	\$21,600.00
		Teacher's Edition		1	\$0.00
		Spanish Edition	\$134	1	\$134.00
6/7	World History Great Civilizations: Ancient Through Early Modern Times,	Updated, Student Edition	\$154	50	\$7,700.00
		Digital License	\$135.00	160	\$21,600.00
		Teacher's Edition	\$230.00	1	\$230.00
		Spanish Edition	\$134	1	\$134.00
8	U.S. History American Stories Beginnings to 1877	Updated, Student Edition	\$105	20	\$2,090.00
		Exploration Notebook + digital license	\$157.00	120	\$18,840.00
		Spanish Edition	\$134	1	\$134.00
Sub Total					\$78,162.00
Shipping	NWTD Rate 3.15%				\$2,462.10
PD					
SMS Total					\$80,624.10



Social Sciences Adoption Proposal

May 19th, 2026

PURPOSE OF PROPOSAL

The Seaside School District is seeking board approval to adopt a comprehensive Social Sciences Instructional Program for grades K - 12. The district is dedicated to supporting an equitable and inclusive instructional model. The goal in this adoption cycle is to provide up-to-date, research-based, relevant, and appropriate High Quality Instructional Materials (HQIM) that will effectively support teaching and learning practices in our K-12 classrooms and offer teachers and all students greater access to relevant digital resources/tools.

Per the Oregon State Board of Education, the Oregon Department of Education (ODE) requires all school districts, “for each program and course in each grade K-12, to select and provide students with free appropriate instructional and resource materials produced per the National Instructional Materials Accessibility Standards (NIMAS).” Based on ODE’s [Adoption Cycle](#) schedule, Social Sciences is the content area for review in 2025-26 and required for implementation in the fall of 2026.

The Oregon Department of Education adopted new [Social Science Standards](#) in June of 2024. The new standards include deeper investigations of diverse perspectives, including civics, ethnic studies, the Holocaust, and other genocides. Additionally, ODE added two new graduation requirements that fall into the Social Sciences: Personal Finance and College and Career Readiness.

The social science standards include four main content domains: civics, geography, economics, and history. The domains include four concepts to assist teachers and students in understanding the main ideas of each domain.

Domain 1: Civics (C)

Code	Concept
C.PI	Political Institutions
C.IR	Identity, Roles, Responsibilities
C.DP	Democratic Principles
C.CE	Civic Engagement

Domain 3: Economics (E)

Code	Concept
E.ES	Earning, Saving, and Spending
E.MI	Micro and Macro Economics
E.IC	Incentives, Choice, and Consumer Behavior
E.ST	Specialization, Trade, Interdependence

Domain 2: Geography (G)

Code	Concept
G.GR	Geographic Reasoning
G.MM	Migration and Movement
G.HI	Human Interaction and Interconnections
G.HE	Human Environmental Interaction

Domain 4: History (H)

Code	Concept
H.CH	Continuity and Change
H.CC	Conflict and Cooperation
H.CE	Cause and Effect
H.CP	Communities and Pluralism

Before reviewing any of the approved materials, Social Studies teachers began by vertically aligning the updated standards and identifying priorities for each grade level to ensure complete coverage for each grade band.

Concept	Code	Standard	Examples (many, but not limited to)
Micro and Macro Economics (E.MI)	HS.E.MI.1 Do ✓	Define supply and demand and explain the factors that determine the production and distribution of goods and services in a market economy.	<ul style="list-style-type: none"> Supply and demand dynamics Prices, profits, and competition Government policies and interventions Consumers and producers
	HS.E.MI.2 Do ✓	Create and explain economic models of supply and demand.	<ul style="list-style-type: none"> An economic graph showing supply and demand Identifying determinants of supply and demand Shifting curves on a diagram or graph
	HS.E.MI.3 Do ✓	Analyze the effects of shortages and surpluses on supply and demand.	<ul style="list-style-type: none"> Effects on prices Consumer behavior Incentives for suppliers Illegal markets Innovation Government intervention
	HS.E.MI.4 Do ✓	Explain and give examples of the roles the government may play in a market economy.	<ul style="list-style-type: none"> Provision of public goods and services Redistribution of income Protection of property rights Resolution of market failures Government bailouts Setting interest rates Tax incentives
	HS.E.MI.5 Do ✓	Explain the role of banks and other financial institutions in the market economy of the United States and analyze the reasons for banking crises.	<ul style="list-style-type: none"> Intermediaries between savers and borrowers Payment services Risk management Liquidity shortages Asset quality issues Regulatory failures
	HS.E.MI.6 Do ✓	Describe the intent and functions of the Federal Reserve System.	<ul style="list-style-type: none"> Monetary policy Bank regulation Payment systems Financial stability

MATERIALS SELECTION CRITERIA

The Oregon Department of Education evaluated materials from publishers based on the following categories.

1. Basal Instructional Materials Requirement: The submitted materials must make up an organized system of instruction that provides opportunities for teaching the 2024 Social Science Standards, including the Essential Disciplinary Practices.
2. Nondiscriminatory Requirement: Submitted materials must provide models, selections, activities and opportunities for responses, which promote respect for all people described in ORS 659.850 and OAR 581-021-0045; materials must support program compliance standards described in OAR 581-021-0046.
3. National Instructional Materials Accessibility Standard (NIMAS): Submitted materials must include assurance from the publishers that they agree to comply with the most current NIMAS specifications regarding accessible instructional materials. NIMAS files must be submitted to the National Instructional Materials Access Center (NIMAC) by February 1, 2026.

4. Digital Manufacturing Standards and Specifications for Textbooks (MSST Form B and M): Submitted materials must include assurance from the publishers agreeing to comply with the most current manufacturing standards and specifications (MSST Form B and M).

ODE then provides school districts with a list of publishers who meet the requirements in each category. Teacher selection teams from Clatsop County met on January 13th to peruse approved materials at what is called a *Materials Caravan*. After the Caravan, grade band teams decided on two titles to *pilot*, or use for a single unit.

Seaside School District Pilot Materials

Teacher Name	Student Count	Pilot 1 February	Class	Pilot 2 March	Class
Acton	22	Savvas	5th	TCI	5th
Simonsen	20	Savvas	4th	TCI	4th
Young	14	Savvas	1st	TCI	1st
Tobias	105	Savvas	8th	Cengage	8th
Funk	125	Savvas	7th	Cengage	7th
Gooch	105	Savvas	6th	Cengage	6th
Westerholm	96	Cengage	World History	TCI	American History
Klosterman	94	IL/ Traverse	Global Studies	TCI	World Geography
Olstedt	20	Nucleous	Personal Finance	TCI	Financial Literacy
Olstedt	71	Cengage	Modern US History	TCI	Modern US History

Adoption team members scored the pilots using ODE’s [rubric](#). Pacific Ridge teachers unanimously selected Teachers Curriculum Institute (TCI). The elementary teachers included student voice in their decision process.

Lori Simonsen, fourth grade teacher, shared, *Fourth graders mostly appreciated the online capabilities for reading the text. Small sections, quick checks for understanding, differentiated lexile level. The quick checks had a variety of response requests.*

Fifth grade teacher, Erica Acton, provided this input.

Both programs offered pre-learning activities that provided engagement and buy-in. Both had a focus on content and academic vocabulary. Both had texts that were rich in information and also accessible to students.

The main difference for me was in the quality of activities. Savvas stuck more to a format of reading a text, and then answering 3-5 questions. TCI had chunks of text, and then activities that were varied. Kids drew things, told their opinion, compared etc. I saw a lot more higher level thinking with TCI.

For both programs we did units on exploration. I felt that TCI did a better job of including Native Americans and their treatment than Savvas did. In the attached pics, one asks the kids to write captions for a piece of art where Columbus is encountering Native Americans. I loved some of the responses!

We had to learn both of these online formats on our own, so I think that's hard either way. I found Savvas a lot more difficult to use. More than once I had to ask my kids to give me a couple minutes while I re-found the video, or the text that I wanted to present. It was pretty frustrating. TCI was much easier to figure out. I'm not sure that I know where everything is yet, but I didn't get lost quite as much.

If you can't tell, I completely prefer TCI. I LOVED teaching it, and my students enjoyed the lessons. In lesson 4 they "discovered" artifacts from a shipwreck around the room, discussed them, read about them, and then determined their importance. In lesson 5, we all read about Columbus and learned how to collect some specific pieces of information together, and then we jigsawed the other explorers with groups learning their explorer and presenting to the class. Those were the directions, not my own big idea. :) I also reached out to TCI and asked about ELA alignment.

Middle school teachers unanimously chose Cengage, or National Geographic. Their students voiced much of the same thoughts about the activities from Cengage that elementary teachers expressed about TCI. Sixth grade teacher, Jen Gooch, surveyed her students. Here is a sample question and a few answers.

When learning Social Studies, what helps you understand the material the best?

Reading information, Talking with classmates, Hands-on projects

Hands-on projects

Reading information, Watching Videos, Teacher explanation, Looking at maps, pictures, and visuals

Reading information, Interactive online activities, Hands-on projects, Teacher explanation, Looking at maps, pictures, and visuals

Talking with classmates, Hands-on projects, Teacher explanation

Reading information, Talking with classmates, Hands-on projects, Looking at maps, pictures, and visuals

Watching Videos, Hands-on projects

Talking with classmates, Hands-on projects, Looking at maps, pictures, and visuals

High School teachers also selected Cengage. This group of teachers was flexible and collaborative. They felt both Cengage and Traverse had strengths but in the end decided on Cengage. Dennis Olstedt particularly preferred Cengage’s Personal Finance book, which is one of the new courses required for graduation.

PROFESSIONAL DEVELOPMENT

Each of the three publishers will provide professional development for our teachers. Initial training will be held in August 2026 during in-service week and follow up training will occur during the implementation year. Representatives from each publisher are always available for questions, extra site visits or whatever support teachers need to facilitate a smooth transition.

SEVEN YEAR PRICING

PRE	Teacher’s Curriculum Institute, TCI	\$82,363.80
SMS	Cengage, National Geographic	\$152,054.86
SHS	Cengage, National Geographic	
Total		\$234,418.66

FINAL RECOMMENDATION

It is recommended that the Seaside School District move forward with the instructional material adoption as listed below:

- K-5 Teacher’s Curriculum Institute
- 6-8 Cengage
- 9-12 Cengage

Criteria for the Review and Adoption of Instructional Materials for:

Categories 1-6: Oregon Social Sciences– Grades K-5, 6-8, and 9-12 History, 9-12 Civics and Government, 9-12 Geography, 9-12 Economics

Legal Requirements Section

1. **Basal Instructional Materials Requirement**

The submitted materials must make up an organized system of instruction that provides opportunities for teaching the 2024 Social Science Standards, including the Essential Disciplinary Practices.

Does the program meet the above requirements for basal instructional materials?

Yes No

2. **Nondiscriminatory Requirement**

Submitted materials must provide models, selections, activities and opportunities for responses, which promote respect for all people described in ORS 659.850 and OAR 581-021-0045; materials must support program compliance standards described in OAR 581-021-0046.

Does the program meet the above nondiscrimination requirements?

Yes No

3. **National Instructional Materials Accessibility Standard (NIMAS)**

Submitted materials must include assurance from the publishers that they agree to comply with the most current NIMAS specifications regarding accessible instructional materials. NIMAS files must be submitted to the National Instructional Materials Access Center (NIMAC) by February 1, 2026.

Does the program meet the above requirements for NIMAS?

Yes No

4. **Digital Manufacturing Standards and Specifications for Textbooks (MSST Form B and M):**

Submitted materials must include assurance from the publishers agreeing to comply with the most current manufacturing standards and specifications (MSST Form B and M).

Does the program meet the above MSST requirements?

Yes No

Part 1: Oregon Social Science Baseline Criteria [K-HS]

Criterion	Description	Metric 1	Metric 2	Metric 3	Metric 4
Criterion 1.1 Alignment to Standards	Description: Materials incorporate the majority of grade-/course-level standards in a way that promotes rigor and depth of learning	<p>COMPREHENSIVE</p> <p>Materials address a significant majority of the grade-/course-level standards and promote the ability of educators to teach a more complete history, integrating the diverse perspectives and contributions of traditionally underrepresented groups.</p>	<p>DEPTH OF CONTENT</p> <p>Materials encourage a deep understanding of Domain Concepts*. Materials encourage student engagement with complex texts, problems, or scenarios that require critical thinking and analytical skills aligned with grade-level expectations.</p> <p>*See page 5 of 2024 Oregon Social Science Standards</p>	<p>SOCIAL SCIENCE PRACTICES</p> <p>Materials seamlessly integrate the Essential Disciplinary Practices* through regular and authentic engagement opportunities. Students have multiple relevant opportunities to apply learned content and skills demonstrating the interconnectedness of the standards.</p> <p>*See page 6 of 2024 Oregon Social Science Standards</p>	<p>RIGOROUS LEARNING</p> <p>Tasks and assignments are appropriately aligned with grade-level expectations and require students to apply higher-order thinking skills.</p>
Criterion 1.2: Scope and Sequence	Description: Materials present a clear pathway for educators to address the content and skills in a coherent sequence, grounded in the standards	<p>COHERENT DESIGN</p> <p>Materials are organized in a sequence that builds on prior knowledge and increases in complexity throughout the course or grade level. The sequence aligns with the natural progression of concepts and skills outlined in the standards.</p>	<p>CONNECTIONS TO STANDARDS</p> <p>Materials provide transparency in how the sequence aligns with and supports the full range of grade-level standards including connections to previous and future learning.</p>	<p>FLEXIBILITY</p> <p>Materials offer guidance for adapting instruction to different timeframes, learning environments, and/or student needs while maintaining the overall coherence of the sequence. Resources include strategies for addressing prerequisite knowledge or skill gaps and guidance on prioritizing content when necessary.</p>	

Criterion	Description	Metric 1	Metric 2	Metric 3	Metric 4
Criterion 1.3: Practice and Skills	Description: Materials align with Oregon’s Essential Disciplinary Practices for social science practices.	INQUIRY & ANALYSIS Materials are organized to provide consistent opportunities for sustained inquiry through questioning, reflection, and analysis of diverse, strategically sequenced sources. Students are encouraged to generate and explore their own questions and understandings.	DISCIPLINARY THINKING & COMMUNICATION Materials offer regular and varied opportunities for students to engage in discipline-specific thinking, reading, writing, listening, speaking, and analyzing. Materials mirror the practices of social science scholars and include various types of sources.	EVIDENCE-BASED REASONING & ARGUMENTATION Materials provide diverse opportunities for students to engage in evidence-based reasoning and discourse, critically evaluate and use evidence from sources, and construct well-supported arguments and conclusions.	APPLICATION & CIVIC ENGAGEMENT The instructional materials foster students' ability to connect their learning to real-world contexts and participate in civic life. They provide opportunities for students to apply their knowledge and skills to address authentic issues at various levels of societies, from local to global, while offering educators the necessary resources to guide this process.
Criterion 1.4 Holocaust and Genocide Education (6-12 History only)	Materials accurately address genocide, the historical origins of antisemitism and key events of the Holocaust.	ANTISEMITISM AND HOLOCAUST Materials explain the historical roots of antisemitism and cover significant events and policies of the Holocaust.	GENOCIDES The content includes comprehensive and accurate historical information on genocide.	PREVENTION AND INTERVENTION Materials discuss modern efforts to prevent genocide, including international laws and organizations.	RESISTANCE AND RESILIENCE Content highlights historical and contemporary examples of resistance and resilience among targeted groups throughout history.

Part 2: Equitable Student Engagement and Cultural Pedagogy Criteria [K-HS]

Criterion	Description	Metric 1	Metric 2	Metric 3	Metric 4
Criterion 2.1: Engagement & Relevance	Materials give opportunities for rigorous, student-driven learning. Materials provide opportunities to connect to relevant topics, provide authentic contexts and experiences, and allow students to explore ideas, interests, and values.	<p>RELEVANCE</p> <p>Materials include culturally relevant and diverse contexts. Materials support the integration of contemporary social issues, connecting grade-level concepts to current contexts.</p>	<p>STUDENT AGENCY AND CHOICE</p> <p>Materials offer multiple pathways for investigation and expression, allowing students to pursue individual interests while meeting learning objectives. Students have opportunities to make meaningful choices about their learning process and demonstration of understanding.</p>	<p>ADAPTABILITY AND EXTENSION</p> <p>Materials include adaptation strategies to differentiate learning for all students. Examples may include extensions to build on prior learning or scaffolds to support students in reaching grade-level content.</p>	
Criterion 2.2: Culturally Responsive Instructional Support	Materials provide equitable inclusion and representation of diverse perspectives and experiences.	<p>REPRESENTATION IN CONTENT</p> <p>Materials include a wide-range of histories, contributions, and perspectives across various aspects of identity including race, ethnicity, gender, ability, socioeconomic status, geographic origin, and religion. Representations are multifaceted avoiding stereotypes and reflecting both historical and contemporary contexts.</p>	<p>MULTIPLE PERSPECTIVES</p> <p>The materials integrate multiple perspectives on historical and contemporary issues, encouraging students to consider global perspectives and international issues, and fostering students' understanding of the interconnected nature of our world. Materials promote critical thinking about diversity, equity, and inclusion as integral parts of the subject matter.</p>	<p>ASSET-BASED</p> <p>Materials empower educators to identify, value, and leverage students' funds of knowledge from their homes and communities as resources.</p>	

Part 3: Technical Usability Criteria [K-HS]

Criterion	Description	Metric 1	Metric 2	Metric 3	Metric 4
Criterion 3.1: Supports for Teachers	The materials include opportunities for teachers to effectively plan and utilize materials with integrity and to further develop their understanding of the content.	<p>SUPPORTING GUIDANCE</p> <p>Materials include detailed teacher guidance providing clear instructional strategies, lesson plans, and pacing suggestions. Rationale for instructional choices, anticipated student responses or misconceptions, and suggestions for differentiation to support diverse learners.</p>	<p>PEDAGOGICAL CONTENT KNOWLEDGE</p> <p>Resources incorporate embedded professional learning opportunities that enhance educators' content knowledge and pedagogical skills including approaches to underrepresented histories.</p>	<p>HOME CONNECTION</p> <p>Materials provide strategies for engaging all partners—including students, families, or caregivers—about the program and suggestions for how they can help support student progress and achievement.</p>	<p>CONTENT EDITABILITY</p> <p>Materials are designed to allow a teacher to differentiate content and vary modes of communication within lessons, tasks, or other activities for students.</p>
Criterion 3.2: Supports for Students	Materials have explicit teacher support with suggestions (routines, strategies, etc.) for how they can meet the needs of individual learners. Support materials include live updates (data sources, current events, etc.).	<p>STRATEGIES FOR SPECIAL POPULATIONS</p> <p>Materials provide scaffolds to support students from special populations in their regular and active participation in social science learning (i.e. students who are multilingual, students experiencing disabilities, and/or students identified as TAG).</p>	<p>EMERGENT BILINGUAL STUDENT SUPPORT</p> <p>Materials provide strategies and support for students who read, write, and/ or speak in a language other than English to enable their full participation in learning.</p>	<p>STUDENT EDITABILITY</p> <p>Materials include resources for students and allow them to show their understanding and comprehension through different modes of expression.</p>	

Criterion	Description	Metric 1	Metric 2	Metric 3	Metric 4
<p>Criterion 3.3: Digital Learning Design Elements</p> <p><small>*This criterion is not required. Quality indicators are provided for evaluation if digital components are present.</small></p>	<p>The materials are attentive to digital design elements specific to structure, support for users, and adaptability of materials.</p>	<p>MATERIALS USABILITY</p> <p>The organizational structure of the digital materials allows for intuitive navigation and meaningful interaction on a variety of devices.</p>	<p>LEARNING RESOURCES</p> <p>The digital materials provide support for users in a variety of settings, including:</p> <ul style="list-style-type: none"> Professional learning resources to support educators’ use of the materials and content. Robust support to help families understand and utilize the materials while supporting their students at home Support for students working independently. Support for emergent bilingual students. Support for students with disabilities. 	<p>MEDIA INTEGRATION</p> <p>Digital and multimedia elements support, rather than distract from, intended learning outcomes and instructional content.</p>	<p>ADAPTABILITY OF MATERIALS</p> <p>Digital materials allow teachers to adjust and adapt documents and resources to meet student needs. (e.g., translating materials, modifying reading levels, downloading capacity, etc.).</p>

Part 4: Assessment Criteria [K-HS]

Criterion	Description	Metric 1	Metric 2	Metric 3	Metric 4
<p>Criterion 4.1: Formative Assessment Process</p>	<p>Materials embed formative assessments throughout units to evaluate student learning progress and inform social science instruction.</p>	<p>MULTIPLE OPPORTUNITIES</p> <p>Materials include diverse and strategically placed formative assessment opportunities throughout each unit. These may include quick writes, exit tickets, discussion prompts, graphic organizers, or short quizzes aligned with lesson objectives and providing ongoing insights into student understanding.</p>	<p>LEARNING RELEVANCY</p> <p>Formative and summative assessments align closely with the unit's learning objectives and build towards summative assessment goals, allowing for timely interventions and adjustments in instruction.</p>	<p>INTERPRETATION OF FEEDBACK</p> <p>Assessment tools provide clear guidance for using a strengths-based approach in interpreting student responses and offer suggestions for targeted feedback. Materials include strategies for using assessment results to inform instruction, such as reteaching suggestions, extension activities, or differentiation options based on student performance.</p>	<p>STUDENT REFLECTION</p> <p>Materials incorporate opportunities for students to assess their own learning and reflect on their progress. This may include self-check questions, peer review activities, or reflective journaling prompts that encourage metacognition and support students in taking ownership of their learning in social science.</p>

Criterion	Description	Metric 1	Metric 2	Metric 3	Metric 4
<p>Criterion 4.2: Summative Assessments</p>	<p>Materials incorporate summative assessments that support students in demonstrating deep knowledge of social science content, concepts, and skill.</p>	<p>ALIGNMENT Materials include performance tasks that are comprehensive, inclusive, and aligned with social science standards including the ten Essential Disciplinary Practices.</p>	<p>VARIETY Materials include multiple assessment formats that cater to different learning styles and allow students to demonstrate their understanding in a variety of ways. This may include verbal or written responses, in-depth projects, presentations, debates, or performance tasks that simulate real-world applications of social science concepts.</p>	<p>AUTHENTICITY Assessments allow students to engage with social science issues and topics relevant to contemporary civic life and democratic discourse.</p>	<p>CLARITY & FEEDBACK Materials include clear scoring criteria while providing structured opportunities for feedback, reflection, and improvement before final submission.</p>
<p>Criterion 4.3: Integrated Assessment System*</p> <p><small>*This criterion is not required. Quality indicators are provided for evaluation if an integrated assessment system is present.</small></p>	<p>Diagnostic, benchmark, and/or interim assessments are integrated into instructional materials in ways that support the learning process. Student results are interpreted relative to the performance expectations of the standards (i.e. criterion-referenced, as demonstrated by student evidence gathered in the learning environment, and recommend instructional next steps.</p>	<p>ASSESSMENT DESIGN Diagnostic assessments are well-designed, rigorous, connected to standards, and offer multiple opportunities and modalities to demonstrate knowledge and/or skills.</p>	<p>DATA QUALITY The assessment system provides clear and actionable data that allow educators to respond to specific student strengths and opportunities for growth.</p>	<p>RESPONSIVENESS The assessment system is connected to resources designed to meet students’ specific opportunities for growth. Intervention and extension materials effectively accelerate student learning. (These resources serve to answer the question, “Now what?”)</p>	<p>FAMILY ENGAGEMENT & COMMUNICATION If the assessment system provides reports and/or diagnostic information to families, those resources are accessible in multiple languages, allowing families to effectively partner with their child(ren) in the learning process.</p>



2024 Oregon Social Science Standards

[K-12 Social Science State Board Adopted Version](#)

Final version

Version Update: June 7, 2024

Table of Contents

I.	Revisions and Additions for 2024	4
II.	Social Science Domains and Concepts	5
	Domain 1: Civics (C)	5
	Domain 2: Geography (G)	5
	Domain 3: Economics (E)	5
	Domain 4: History (H)	5
III.	Essential Disciplinary Practices	6
IV.	Transformative SEL and Social Science Instruction	8
V.	Inclusive Social Science: Expanding the Narrative.....	8
	Oregon Social Science Grade Level Standards.....	9
	Kindergarten Standards (Focus: Me and My World)	9
	Essential Disciplinary Practices	9
	Civics (K.C).....	10
	Geography (K.G)	11
	Economics (K.E)	12
	History (K.H).....	13
	Grade 1 Standards (Focus: My School and Family)	14
	Essential Disciplinary Practices	14
	Civics (1.C).....	15
	Geography (1.G)	16
	Economics (1.E).....	17
	History (1.H).....	18
	Grade 2 Standards (Focus: My Neighborhood, My Community)	19
	Essential Disciplinary Practices	19
	Civics (2.C).....	20
	Geography (2.G)	21
	Economics (2.E).....	23
	History (2.H).....	24
	Grade 3 Standards (Focus: Our Community and Beyond).....	25
	Essential Disciplinary Practices	25
	Civics (3.C).....	26
	Geography (3.G)	27
	Economics (3.E).....	28
	History (3.H).....	29

2024 Oregon Social Science Standards - FINAL

Grade 4 Standards [Focus: Oregon].....	30
Essential Disciplinary Practices	30
Civics (4.C).....	31
Geography (4.G)	32
Economics (4.E).....	34
History (4.H) (Oregon and Pacific Northwest Time Immemorial to Present)	36
Grade 5 Standards [Focus: Colonial and Early US History to 1800].....	38
Essential Disciplinary Practices	38
Civics (5.C).....	39
Geography (5.G)	41
Economics (5.E).....	43
History (5.H).....	45
Grade 6/7 Standards (Paleolithic to 900 CE and 600 CE to 1900 CE)	47
Essential Disciplinary Practices	47
Civics (6/7.C)	48
Geography (6/7.G)	51
Economics (6/7.E)	53
History (6/7.H)	55
Grade 8 Standards (US History 1780-1865).....	59
Essential Disciplinary Practices	59
Civics (8.C).....	60
Geography (8.G)	63
Economics (8.E).....	65
History (8.H).....	67
High School Standards (Focus: US Post 1865 and Modern World Post 1750)	69
Essential Disciplinary Practices	69
Civics (HS.C)	70
Geography (HS.G)	74
Economics (HS.E)	77
US History (HS.US) 1865-Present.....	80
World History (HS.WR) (1789-Present)	85

I. Revisions and Additions for 2024

The 2024 Oregon Social Science Standards represent a significant revision from the 2018 Standards. These new standards reflect current educational best practices and the importance of embracing a more complete approach to history, geography, economics, and civics with the inclusion of traditionally underrepresented experiences and perspectives. Compared to previous versions from 2018 and 2021, the new standards feature:

- A restructured format based on educator feedback, improving usability and alignment with classroom needs.
- The inclusion of specific examples to provide clarification and content suggestions to support instruction and curriculum planning.
- New requirements mandated by recent legislation, including civics, ethnic studies, the Holocaust, and other genocides.

These revamped standards offer a relevant and nuanced framework for social science education in Oregon. The updated content prioritizes critical analysis, cultural awareness, and preparation for engagement in a pluralistic democracy and an increasingly interconnected world.

II. Social Science Domains and Concepts

The social science standards include four main content domains: civics, geography, economics, and history. The domains include four concepts to assist teachers and students in understanding the main ideas of each domain.

Domain 1: Civics (C)

Code	Concept
C.PI	Political Institutions
C.IR	Identity, Roles, Responsibilities
C.DP	Democratic Principles
C.CE	Civic Engagement

Domain 3: Economics (E)

Code	Concept
E.ES	Earning, Saving, and Spending
E.MI	Micro and Macro Economics
E.IC	Incentives, Choice, and Consumer Behavior
E.ST	Specialization, Trade, Interdependence

Domain 2: Geography (G)

Code	Concept
G.GR	Geographic Reasoning
G.MM	Migration and Movement
G.HI	Human Interaction and Interconnections
G.HE	Human Environmental Interaction

Domain 4: History (H)

Code	Concept
H.CH	Continuity and Change
H.CC	Conflict and Cooperation
H.CE	Cause and Effect
H.CP	Communities and Pluralism

III. Essential Disciplinary Practices

The social sciences expand our perspectives and change how we understand the human experience. Examining the intricate relationships between individuals, communities, and societies provides vital knowledge for navigating our increasingly interconnected world. Effective social science instruction transcends rote memorization and cultivates practices that promote inquiry, critical thinking, cultural understanding, and helps young people make informed and reasoned decisions for the public good as citizens of a diverse, democratic society in an interdependent world.¹

The ten Essential Disciplinary Practices outlined below provide a framework for teaching the social sciences. By emphasizing skills like chronological reasoning, seeking diverse viewpoints, combating digital misinformation, and empathizing with a range of identities and lived experiences, the practices help students become informed and empowered agents of change.

These practices, integrated with the grade-level standards, equip students with content knowledge and skills to address systemic injustices, advocate for a more equitable world, and uphold the aspirational ideals of our democratic society.

Essential Disciplinary Practices	Explanation
Develop questions for social science inquiry.	Instruction that empowers students to generate questions can spark curiosity, identify knowledge gaps, and help students examine their assumptions. When students pose questions and consider other perspectives, they are engaged in higher-order thinking skills like analysis, evaluation, and synthesis. Considering open-ended questions about past and present societies reinforces the vital social science skills of problem identification, issue framing, and proposing solutions.
Use chronological thinking skills, connecting the past with the present to recognize continuity and change in human history.	Understanding chronology and placing events in sequence is fundamental for students to create meaning in the social sciences and allows them to appreciate the development of and changes in traditions and institutions, as well as the identification of significant turning points and transformations. By analyzing continuities and changes over time, students identify examples of consistency, gradual evolution, and dynamic transformations.
Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narratives distinguishing between fact and opinion.	When educators introduce primary and secondary sources, students uncover vital evidence for constructing historical narratives and understanding social phenomena. By analyzing these sources, students cultivate higher-order skills like contextualizing evidence, evaluating credibility by accounting for inherent biases and distortions, corroborating across sources, and distinguishing factual claims from opinions.

¹ National Council for the Social Studies: [National Curriculum Standards for Social Studies](#).

Essential Disciplinary Practices	Explanation
<p>Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.</p>	<p>Instruction that includes multiple diverse perspectives can provide nuance and complexity to investigating and understanding past and present societal issues. Students cultivate critical thinking by evaluating varied reasoning and worldviews. Student ability to understand and engage respectfully with differing experiences and perspectives is crucial for sustaining a pluralistic democracy.</p>
<p>Evaluate and assess how discrimination, racism, and inequality shape historical narratives, individual perspectives, intersecting identities, and diverse understandings of the past and present.</p>	<p>Educators provide instruction that helps students recognize how systemic bias, discrimination, and racism often shape traditional narratives. This allows students to evaluate and critique dominant histories, as well as explore the effects of intersecting identities. As students analyze marginalization, they cultivate empathy for diverse lived experiences.</p>
<p>Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.</p>	<p>An important objective of social science education is for students to synthesize credible information and evidence from diverse sources and perspectives to form well-reasoned and coherent arguments and propose solutions to complex societal issues. By anticipating counterarguments, considering implications, and including valid evidence and reasoning in their writing and discussions, students reinforce critical thinking skills and promote continued inquiry.</p>
<p>Cultivate global awareness and cultural understanding to effectively engage with the interconnected world, diverse cultures, and perspectives.</p>	<p>Events, issues, and decisions in one part of the world have far-reaching ripple effects across nations and cultures. Developing global awareness helps students contextualize their local community and cultural experiences as part of an interconnected human story. Bridging cultural divides enhances social cohesion, civic engagement, and inclusive decision-making - cornerstones of a thriving pluralistic democracy.</p>
<p>Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.</p>	<p>Effective social science instruction cultivates respect for diverse aspects of identity such as gender, race, ethnicity, sexual orientation, religion, socioeconomic class, and disability. The standards support students in developing an understanding of the immense strengths demonstrated by communities striving for equity despite systemic barriers. Evaluating the motivations and contexts of resistance movements, protests, and everyday resilience requires students to appreciate the inequities and challenges faced by traditionally underrepresented individuals and groups.</p>
<p>Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.</p>	<p>Social science instruction in digital citizenship equips students with foundational skills for our highly connected, technologically driven world. To participate responsibly in the digital realm, students apply critical thinking tools to recognize and advocate against digital misinformation, hate speech, harassment, and other unhealthy online behaviors undermining democracy. Digital citizenship skills promote creating positive, safe, legal, and ethical digital content.</p>

Essential Disciplinary Practices	Explanation
<p>Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action.</p>	<p>The social science instruction aims to support citizens to actively engage in addressing society's greatest challenges. It encourages taking informed action for tangible civic application. Students utilize vital skills such as evidence-based decision-making, analysis of local and global issues, strategic planning for change, and democratic collaboration. When students apply social science knowledge and skills, they cultivate dispositions and actions demonstrating civic responsibility, ethical leadership, stewardship, and communal improvement. Through rigorous inquiry leading to real-world application and outcomes students can advocate for a more just and sustainable democratic society.</p>

IV. Transformative SEL and Social Science Instruction

Oregon’s [Transformative Social Emotional Learning Framework and Standards](#) offer essential guidance in helping districts and classroom educators establish caring, nurturing, and active social science learning environments. Transformative Social Emotional Learning can be readily integrated with the ten Essential Disciplinary Practices for Social Science and help support a classroom climate to allow the exploration and discussion of complex histories. For social and emotional learning to be transformative, the practices and approaches require setting the conditions for nurturing and attending to personal and collective well-being during social science learning. It includes:

- Culturally responsive practices that affirm and honor students’ ways of being, skill development in understanding cultural differences, and honoring students’ unique strengths, perspectives, and contributions.
- Systemic approaches that consider the role and impact of the broader society and the learning environment on students’ behavior and how this impacts the ways students view themselves.
- Providing students with opportunities to reflect upon and understand the root causes of emotions related to our biases, stereotypes, prejudices, and discrimination.
- Nurturing student agency and voice (including non-verbal ways to communicate) as necessary parts of the educational process, supporting students to take actions that challenge and change systems.

V. Inclusive Social Science: Expanding the Narrative

Throughout the K-12 standards, students investigate how gender, race, ethnicity, sexual orientation, religion, class, and disability often shape laws, policies, and other social interactions.

Teachers should include culturally relevant examples of the histories, contributions, and perspectives of traditionally underrepresented individuals and groups, including individuals who are American Indian/Alaska Native/Native Hawaiian, Americans of African, Asian, Pacific Island, Chicano, Latino, Middle Eastern or Jewish descent, immigrants, or refugees, of various religious identities, lesbian, gay, bisexual, transgender, and other traditionally underrepresented groups.

Throughout the standards, the phrase “traditionally underrepresented groups/individuals” includes the above groups and reflects the legislative requirement of [ORS 329.045](#) and [OAR 581-022-2000](#). The term underrepresented refers to the absence of the history, contributions, and perspectives of individuals and groups in the traditional approach to social science standards and or within previous social science textbooks.

Oregon Social Science Grade Level Standards

Kindergarten Standards (Focus: Me and My World)

In kindergarten, students embark on the collective experience of public education, acclimating to the classroom community. Social science domains, concepts, disciplinary practices, and content are natural connections to lessons developing literacy, social and emotional skills. The standards support foundational understanding for respectful relationships. Students develop an understanding of identity, democratic values, cultural traditions, and influential historical figures while constructing chronological narratives and examining cause and effect within their community.

Creating representations of their surroundings, using directional terms, and identifying local migration stories while exploring human interactions with the environment are foundational kindergarten geography skills and knowledge. Financial literacy basics, such as identifying US currency, understanding its purpose, recognizing different jobs/volunteer roles, and the earning, saving and spending of money.

Essential Disciplinary Practices

<p>I. Develop questions for social science inquiry.</p>	<p>II. Use chronological thinking skills, connecting the past with the present to recognize continuity and change in human history.</p>	<p>III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.</p>	<p>IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.</p>	<p>V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives, intersecting identities, and diverse understandings of the past and present.</p>
<p>VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.</p>	<p>VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.</p>	<p>VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.</p>	<p>IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.</p>	<p>X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action.</p>

Civics (K.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	K.C.PI.1	Explain the goals and purpose of public school.	<ul style="list-style-type: none"> • Meeting friends • Shared experience • Creating community • Cooperation • Learning
Identity, Roles, and Responsibilities (C.IR)	K.C.IR.2	Recognize and develop an understanding of the components of a person’s identity including race, gender, family, ethnicity, culture, religion, and ability.	<ul style="list-style-type: none"> • Individuals with diverse backgrounds and abilities • Different family structures • Cultural traditions and holidays
	K.C.IR.3	Identify the social skills necessary for healthy and respectful dialogue and relationships.	<ul style="list-style-type: none"> • Following classroom rules • Active listening • Respect for diversity • Kindness • Cooperation • Apologies to repair relationships
Democratic Principles (C.DP)	K.C.DP.4	Explain how words and actions affect others and explore what causes people to act in caring or hurtful ways.	<ul style="list-style-type: none"> • Classroom community • Celebrating together • Identify emotions
	K.C.DP.5	Recognize holidays as special days that may celebrate democratic values, have religious significance, and recognize noteworthy events or people in history.	<ul style="list-style-type: none"> • Martin Luther King Jr. Day • President’s Day • Memorial Day • Juneteenth • Independence Day • Labor Day • Indigenous Peoples’ Day • Veteran’s Day • Native American Heritage Day • Thanksgiving
Civic Engagement (C.CE)	K.C.CE.6	Explain and demonstrate how rules can reduce conflict, address unfairness, and promote fairness in different settings and cultures.	<ul style="list-style-type: none"> • Taking turns • Transitioning to next activity • Raising hand

Geography (K.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	K.G.GR.1	Identify, compare, and contrast pictures, maps, and globes.	<ul style="list-style-type: none"> • Portraits and landscapes • Black and white vs. color • Physical maps and raised relief globes
	K.G.GR.2	Create a representation of where you live, work, and play.	<ul style="list-style-type: none"> • Drawings • Maps • Collages
	K.G.GR.2	Use terms related to location, direction, and distance.	<ul style="list-style-type: none"> • Over/under • Here/there • Left/right • Above/below • Forward/backward • In between
Migration and Movement (G.MM)	K.G.MM.4	Identify the migration stories of people to and within the local community/neighborhood.	<ul style="list-style-type: none"> • From other countries • From other states • From other towns
	K.G.MM.5	Use maps to locate, identify, and describe places of importance to self, family, school, and culture.	<ul style="list-style-type: none"> • Home address • School, parks, shopping areas, etc.
Human Interaction and Interconnection (G.HI)	K.G.HI.6	Compare and contrast the diverse aspects of culture represented in the community, such as individuals, events, songs, symbols, and community celebrations.	<ul style="list-style-type: none"> • Classroom communities • School communities • Local communities
	K.G.HI.7	Identify and begin to understand ways humans interact with their environment	<ul style="list-style-type: none"> • Gardening or farming • Hunting or fishing • Clearing land or damming rivers • Designing towns and cities
	K.G.HI.8	Explain the influence of seasonal change on human activities.	<ul style="list-style-type: none"> • Planting and harvesting • Outdoor sports • Clothing to wear

Economics (K.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	K.E.ES.1	Identify denominations of US money and explain uses for money.	<ul style="list-style-type: none"> • Coins and paper money • Buying and Saving • Taxes
	K.E.ES.2	Give examples of different jobs and volunteer positions in communities.	<ul style="list-style-type: none"> • Teacher • Crossing guard • Librarian • Mail carrier
Incentives, Choice, and Consumer Behavior (E.IC)	K.E.IC.3	Provide examples of goods and services people purchase with the money they earn.	<ul style="list-style-type: none"> • Food • Clothing • Healthcare

History (K.H)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	K.H.CH.1	Recognize that events happen in sequential order.	<ul style="list-style-type: none"> • First, next, last • Now, then, before, long-ago, after • Past, present, today, tomorrow, yesterday, next week, last week, next month, etc.
Conflict and Cooperation (H.CC)	K.H.CC.2	Identify examples in stories, biographies, or other primary and secondary sources of unfairness or injustice toward individuals or groups, and the changemakers working for a better world.	<ul style="list-style-type: none"> • Individuals from national and state history • Characters in books and stories • Community members
Cause and Effect (H.CE)	K.H.CE.3	Explain the cause and effect of an event in a community.	<ul style="list-style-type: none"> • Community days • Harvest time • Parades
Communities and Pluralism (H.CP)	K.H.CP.4	Compare traditions and celebrations of people with different cultural backgrounds within a community.	<ul style="list-style-type: none"> • Birthdays • Family meals • Religious or cultural celebrations

Grade 1 Standards (Focus: My School and Family)

First grade continues the development of a student’s understanding of themselves and their place within the classroom, school, and local community. The social science domains, concepts, disciplinary practices, and content are natural connections to lessons developing literacy, social and emotional skills. In first grade, students learn to recognize and respect diverse cultural heritage, celebrations, and influential figures while exploring the responsibilities of belonging to various groups.

Students construct and interpret maps, locate important community locations, investigate why and how people migrate, recognize diverse ways of living, and how humans modify environments. Economic concepts include needs and wants, consumer and producer, and goods and services. Students use primary documents like photographs, art, music, and writing to explore and reflect on the interconnections of multifaceted identities within family, school, and local community. Activities and stories featuring democratic values of fairness, equality, and inclusion build disciplinary vocabulary and help to improve reading comprehension.

Essential Disciplinary Practices

<p>I. Develop questions for social science inquiry.</p>	<p>II. Use chronological thinking skills, connecting the past with the present to recognize continuity and change in human history.</p>	<p>III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.</p>	<p>IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.</p>	<p>V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives, intersecting identities, and diverse understandings of the past and present.</p>
<p>VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.</p>	<p>VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.</p>	<p>VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.</p>	<p>IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.</p>	<p>X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action.</p>

Civics (1.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	1.C.PI.1	Explain the purpose of local government.	<ul style="list-style-type: none"> Public schools & parks Public libraries Roads and highways Local government such as town councils or school boards Public transportation
Identity, Roles, and Responsibilities (C.IR)	1.C.IR.2	Identify, affirm, respect, and explain the diverse cultural heritage, songs, symbols, monuments, figures, and celebrations of the community and the diverse social and ethnic groups in Oregon and the United States of America.	<ul style="list-style-type: none"> US and Oregon flags Historic individuals Bald eagle and beaver Statue of Liberty
	1.C.IR.3	Discuss the benefits, expectations, and responsibilities of belonging to various types of groups.	<ul style="list-style-type: none"> Family Classroom School Neighborhoods, town, city, state, country Teams and clubs Congregation
Democratic Principles (C.DP)	1.C.DP.4	Define important concepts and values of civic life.	<ul style="list-style-type: none"> Fairness and unfairness Equality and equity Inclusion and exclusion Rights and responsibilities Harm and repair
Civic Engagement (C.CE)	1.C.CE.5	Identify rules and describe the responsibilities of leaders and team members when participating in rule making and group activities.	<ul style="list-style-type: none"> Listening Helping Organizing Setting an example Including everyone

Geography (1.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	1.G.GR.1	Identify and construct maps representing familiar places utilizing information from legends and keys.	<ul style="list-style-type: none"> • Scale • Cardinal directions • Symbols • Colors
	1.G.GR.2	Locate and identify important locations in the community.	<ul style="list-style-type: none"> • School • Library • Fire department • Cultural places
	1.G.GR.3	Locate and explain that a capital city is the center of government for a state or nation.	<ul style="list-style-type: none"> • Absolute location • Relative location
Migration and Movement (G.MM)	1.G.MM.4	Explain why and how people move to and within communities.	<ul style="list-style-type: none"> • From other countries • From other states • From other cities
Human Interaction and Interconnection (G.HI)	1.G.HI.5	Demonstrate understanding that people from various parts of the world can have diverse ways of living, customs, and languages and all deserve respect.	<ul style="list-style-type: none"> • Family structures • Holidays • Foods
Human Environmental Interaction (G.HE)	1.G.HE.6	Provide examples of local natural resources and describe how people use them.	<ul style="list-style-type: none"> • Farming • Hunting • Agriculture • Water
	1.G.HE.7	Describe ways people modify their environment.	<ul style="list-style-type: none"> • Farming and cultivating • Building homes and schools • Road construction • Cleaning up pollution

Economics (1.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	1.E.ES.1	Identify sources of income.	<ul style="list-style-type: none"> • Gifts • Borrowing • Work wages • Government assistance
	1.E.ES.2	Identify choices and decisions for various uses of money.	<ul style="list-style-type: none"> • Saving • Spending • Contributing
Incentives, Choice, and Consumer Behavior (E.IC)	1.E.IC.3	Explain the difference between a need and a want.	<ul style="list-style-type: none"> • Food • Water • Clothing • Shelter • Treats • Toys
Micro and Macro (E.MI)	1.E.MI.4	Describe how people are buyers (consumers) and sellers (producers).	<ul style="list-style-type: none"> • Grocery stores/farmers markets • Lemonade stands • Book stores/authors
	1.E.MI.5	Identify, provide examples of, and distinguish places in communities that provide goods and services.	<ul style="list-style-type: none"> • Grocery store • Doctors Office • Hardware store • Restaurant • School
Specialization, Trade, & Interdependence (E.ST)	1.E.ST.6	Investigate how people can benefit themselves and others by developing specific skills, strengths, and goods.	<ul style="list-style-type: none"> • Creating a product with locally available resources • Trading goods between regions • Offering a service

History (1.H)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	1.H.CH.1	Recognize and document sequential patterns in seasonal events or firsthand experiences, using a calendar, words, and phrases relating to chronology and time.	<ul style="list-style-type: none"> • Day, week, month • Year, decade, century • Ago • BCE/CE • Time Immemorial
Conflict and Cooperation (H.CC)	1.H.CC.2	Describe the use of individual and group characteristics to divide, unite, and categorize racial, religious, ethnic, and social groups in ways that may be helpful or harmful.	<ul style="list-style-type: none"> • Stereotyping • Segregation and discrimination • Community pride • Celebrations • Inclusive policies • Cultural exchange
Cause and Effect (H.CE)	1.H.CE.3	Use primary sources such oral histories or artifacts to develop a simple timeline of a family's history in sequential order.	<ul style="list-style-type: none"> • Family tree • Photo album • Interviews
Communities and Pluralism (H.CP)	1.H.CP.4	Examine and understand self-identity and how it fits with the identities of the family, school, and the local community.	<ul style="list-style-type: none"> • Age • Interests • Cultural background
	1.H.CP.5	Identify and explain various viewpoints, including those from historically marginalized or underrepresented groups and individuals within our community, regarding local matters.	<ul style="list-style-type: none"> • Community gardens/land use • Environmentalism • Health and safety

Grade 2 Standards (Focus: My Neighborhood, My Community)

In second grade, students explore their roles as members of the local community. The standards provide opportunities to investigate the responsibilities of civic leaders and changemakers working for equity and justice. Students analyze approaches to conflict resolution and discuss how individuals and groups can impact the community. Through exploring diverse cultural identities, holidays, and community landmarks, students gain a deeper appreciation for the rich pluralism of their local environment while building content-area vocabulary.

Studying primary and secondary sources like maps, photographs, and interviews allows students to practice geographic reasoning and historical thinking skills. Teachers can utilize these sources across the curriculum to build literacy skills like identifying key details, comprehending informational texts, and conducting research. For example, analyzing maps, artifacts, or interviews related to the local community can engage students in close reading and evidence-based writing.

Essential Disciplinary Practices

<p>I. Develop questions for social science inquiry.</p>	<p>II. Use chronological thinking skills, connecting the past with the present to recognize continuity and change in human history.</p>	<p>III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.</p>	<p>IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.</p>	<p>V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives, intersecting identities, and diverse understandings of the past and present.</p>
<p>VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.</p>	<p>VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.</p>	<p>VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.</p>	<p>IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.</p>	<p>X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action.</p>

Civics (2.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	2.C.PI.1	Identify local education and civic leaders and describe their role and responsibilities.	<ul style="list-style-type: none"> • Teacher • Principal • Superintendent • School Board • Mayor • Council person • Governor
	2.C.PI.2	Explain the selection of political leaders through voting and democratic elections.	<ul style="list-style-type: none"> • Campaigns (speeches & advertising) • Platform/promises • Secret ballot • “Majority rules”
Identity, Roles, and Responsibilities (C.IR)	2.C.IR.3	Describe and analyze the many ways students can affect their local community.	<ul style="list-style-type: none"> • Community gardens • Environmental conservation • Attending community events • Talking about community issues
	2.C.IR.4	Explain that all people born in the United States are citizens, many people become citizens after moving to the United States from another country, and that all residents of the United States are members of the community with rights and responsibilities.	<ul style="list-style-type: none"> • Right to education • Civil rights • Obeying the laws • Paying taxes • Contributing positively to the community
Democratic Principles (C.DP)	2.C.DP.5	Define, explain, and analyze different approaches to conflict resolution among individuals, groups, and communities.	<ul style="list-style-type: none"> • Fairness • Justice • Equality • Equity • Restorative
Civic Engagement (C.CE)	2.C.CE.6	Compare the personal point of view with others’ perspectives when participating in rule setting and addressing disagreements over issues of fairness or injustice.	<ul style="list-style-type: none"> • Listening • Helping • Organizing • Setting an example • Including everyone

Geography (2.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	2.G.GR.1	Use the information on maps and other geographic tools to locate, identify, and describe the physical and human features of the community.	<ul style="list-style-type: none"> • Map title or heading • Legend or key • Scale • Grid • Cardinal and ordinal directions • Color • Topography
	2.G.GR.2	Utilize maps and globes to investigate and identify the world’s physical geography.	<ul style="list-style-type: none"> • Oceans • Continents • Mountains • Rivers
	2.G.GR.3	Utilize maps and globes to investigate and identify the world’s political geography.	<ul style="list-style-type: none"> • Local towns and cities • State and national capitals • State borders • Major cities
Migration and Movement (G.MM)	2.G.MM.4	Investigate the causes of regional and global migration.	<ul style="list-style-type: none"> • Economic opportunity • Security • Natural disaster
Human Interaction and Interconnection (G.HI)	2.G.HI.5	Explain how factors such as race, culture, religion, gender, indigeneity, and socioeconomic status contribute to identity.	<ul style="list-style-type: none"> • Holidays celebrated • Languages used • Resilience • Religious/spiritual associations
	2.G.HI.6	Examine the group identities in a community and describe how a diversity of cultural elements can enrich it.	<ul style="list-style-type: none"> • Language • Literature • Arts • Religion • Traditions • Customs

Concept	Code	Standard	Examples include, but not limited to:
	2.G.HI.7	Compare and contrast the diverse aspects of culture represented in a community, such as individuals, events, songs, symbols, and celebrations.	<ul style="list-style-type: none"> • Individuals • Classroom communities • Local communities • State communities
Human Environmental Interaction (G.HE)	2.G.HE.8	Explain and describe how humans either adapt to, or change, the environment to meet their needs for survival and living and why humans prefer to settle by rivers, bodies of water, and in or near certain landforms.	<ul style="list-style-type: none"> • Horticulture • Agriculture • Hunting • Domesticating animals • Natural or human made shelter

Economics (2.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	2.E.ES.1	Explain why people save money and the various saving methods, such as saving at home or in a bank account, to help reach both short and long-term financial goals.	<ul style="list-style-type: none"> • An expensive purchase • A “rainy day” • A special treat • A significant event
	2.E.ES.2	Explain why employers pay people for their work.	<ul style="list-style-type: none"> • Recognition and reward • Incentive and motivation • Fairness and equity
Micro and Macro Economics (E.MI)	2.E.MI.3	Describe how examples of capital, human, and natural resources are related to goods and services.	<ul style="list-style-type: none"> • Machinery and factories • Labor, skills, and knowledge • Renewable and non-renewable resource
	2.E.MI.4	Provide examples of exchanges between buyers (consumers) and sellers (producers) in the community.	<ul style="list-style-type: none"> • Cafeteria • Grocery store • Book fair • Garage sale
Incentives, Choice, and Consumer Behavior (E.IC)	2.E.IC.5	Give examples of choices people make about buying goods and services	<ul style="list-style-type: none"> • Purchasing groceries or eating at a restaurant • Growing and harvesting from a garden • Books or video games • Toys or candy
Specialization, Trade, and Interdependence (E.ST)	2.E.ST.6	Explain why people specialize in producing goods and services.	<ul style="list-style-type: none"> • Creating a product with locally available resources • Trading goods between regions • Offering a service
	2.E.ST.7	Identify resources as renewable and non-renewable.	<ul style="list-style-type: none"> • Renewable: forests, crops, wind, solar • Nonrenewable: oil, natural gas, minerals

History (2.H)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	2.H.CH.1	Use chronological time to distinguish between events that happened in the recent and distant past.	<ul style="list-style-type: none"> • Day, week, month • Year, decade, century • Ago • Before Common Era (BCE)/Common Era (CE) • Time immemorial
	2.H.CH.2	Develop and analyze a timeline of events in the history of the local community.	<ul style="list-style-type: none"> • Local tribal affiliation • Settler arrival • Founding of town • First school constructed
Conflict and Cooperation (H.CC)	2.H.CC.3	Describe how individuals and groups in the local community have functioned as changemakers for equity, equality, and freedom.	<ul style="list-style-type: none"> • Tribal sovereignty • Expanding civil rights • Removing barriers to equality
Cause and Effect (H.CE)	2.H.CE.4	Use primary and secondary sources, including conducting interviews with family members, neighbors, friends, or school staff to discover and document where their families came from, inclusive of adoptive, blended, foster, and other forms of family, and how and why they moved to where they now live, and when and why their families came to Oregon.	<ul style="list-style-type: none"> • Since time immemorial • Recent immigration to Oregon • Generational presence in Oregon • Push and pull factors in moving to Oregon
Communities and Pluralism (H.CP)	2.H.CP.5	Identify the history and contributions of traditionally underrepresented individuals and groups relevant to the local community.	<ul style="list-style-type: none"> • Histories and contributions from the nearest federally recognized Oregon Tribe • Groups identified in Section III of this guide
	2.H.CP.6	Identify and describe community celebrations, landmarks, and symbols from a variety of traditions and explain why they are significant to the cultural heritage of members of the community.	<ul style="list-style-type: none"> • National or state holiday celebration • Cultural celebrations • Religious celebrations and symbols

Grade 3 Standards (Focus: Our Community and Beyond)

In third grade, students expand their civic understanding by examining state political institutions, democratic principles like majority rule and minority rights, and ways individuals can promote democratic values. They investigate differences in perspectives based on identities and experiences. Students also analyze public issues and explore avenues for civic engagement at local and regional levels.

Integrating literacy skills like close reading of sources, evaluating evidence, and research, students build historical thinking skills when utilizing primary and secondary sources like interviews, artifacts, and archives to research their local community's history and changemakers. By creating timelines, students trace significant events and the legacy of discrimination.

The economic standards introduce concepts of supply/demand pricing, advertising influences, opportunity costs, and the purpose of taxes. Authentic activities requiring financial decision-making and analysis can cross over with math content and skills to boost math proficiency. The standards foster geographic reasoning by using maps, globes, and geographic tools to identify the physical and cultural features of Oregon and the Pacific Northwest and compare how geographic factors impact communities across Oregon's diverse regions.

Essential Disciplinary Practices

<p>I. Develop questions for social science inquiry.</p>	<p>II. Use chronological thinking skills, connecting the past with the present to recognize continuity and change in human history.</p>	<p>III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.</p>	<p>IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.</p>	<p>V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives, intersecting identities, and diverse understandings of the past and present.</p>
<p>VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.</p>	<p>VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.</p>	<p>VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.</p>	<p>IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.</p>	<p>X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action.</p>

Civics (3.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	3.C.PI.1	Identify state offices, leaders, and their functions.	<ul style="list-style-type: none"> • Governor • House Minority Leader • Speaker of the House • Secretary of State • Secretary of Treasury • State Representative • State Senator
Identity, Roles, & Responsibilities (C.IR)	3.C.IR.2	Explain the differences between allies and bystanders exploring how individuals can promote democratic values such as liberty, equality, and justice when they see someone targeted for who they are.	<ul style="list-style-type: none"> • Teasing or bullying in school • Excluding someone on the playground • Historical examples from classroom biographies
	3.C.IR.3	Recognize that people's identities and individual experiences can lead to different interpretations of situations and events.	<ul style="list-style-type: none"> • Historical events • Current events • Social interactions • Literary characters • Family traditions
	3.C.IR.4	Explain how a community relies on active civic participation and identify opportunities for student participation in local and regional issues.	<ul style="list-style-type: none"> • Volunteer opportunities • Community gardens • Environmental conservation • Attending community events • Service projects
	3.C.IR.5	Describe the responsibilities of people in their community and state.	<ul style="list-style-type: none"> • Helping others • Neighborhood upkeep • Following rules • Learning
Democratic Principles (C.DP)	3.C.DP.6	Explain the democratic principle of a smaller voting group (the minority) having rights that the larger voting group (the majority) cannot take away.	Note- Understanding how democracy balances the idea of majority rule with protected rights for individuals.
Civic Engagement (C.CE)	3.C.CE.7	Identify a local public issue and describe ways individuals and groups can engage with decision-makers to have influence in the civic life of their communities.	<ul style="list-style-type: none"> • Letters and emails • Petition • Attend public meeting

Geography (3.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	3.G.GR.1	Distinguish between physical, political, cultural, and thematic maps of Oregon and the United States.	<ul style="list-style-type: none"> • Tribal language maps • River systems • State boundaries • Resource map • Immigration/migration patterns
	3.G.GR.2	Use lines of latitude and longitude on multiple types of maps, globes, and images to locate and describe tribal lands, environmental regions, and counties of Oregon and the greater Pacific Northwest.	<ul style="list-style-type: none"> • River systems • Urban and rural districts • Economic zones • Mountains and volcanoes
Migration and Movement (G.MM)	3.G.MM.3	Evaluate multiple theories on the populating and human movement in North and South America using archaeological evidence for the origins of people in North America, including in the Pacific Northwest.	<ul style="list-style-type: none"> • Rimrock Draw Rock shelter • Paisley Caves • Cooper’s Ferry • Fort Rock Crater
	3.G.MM.4	Investigate the causes behind global migration, distinguishing between voluntary relocation and forced displacement.	<ul style="list-style-type: none"> • Environmental displacement • Economic opportunities • Political asylum • War refugees
Human Interaction and Interconnection (G.HI)	3.G.HI.5	Compare and contrast the diverse aspects of culture represented in a community, such as individuals, events, songs, symbols, and celebrations of community.	<ul style="list-style-type: none"> • Individuals • Classroom Communities • Local Communities • State Communities
Human Environmental Interaction (G.HE)	3.G.HE.6	Describe and compare how the physical and human geography of different Oregon regions affects the attributes of local communities.	<ul style="list-style-type: none"> • Oregon Coast • Willamette Valley • Rogue Valley • Cascade Range • Klamath Mountains • Deschutes-Columbia Plateau • High Desert • Blue Mountains
	3.G.HE.7	Identify and analyze Oregon’s natural resources and describe how people in Oregon and other parts of the world use them.	<ul style="list-style-type: none"> • Timber • Fisheries • Agriculture

Economics (3.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	3.E.ES.1	Consider the effect of individual financial decisions on personal, community, regional, and world resources.	<ul style="list-style-type: none"> • Personal budgeting • Investment and growth • Consumption and environmental impact
	3.E.ES.2	Explain the purpose of taxes in supporting examples of public goods.	<ul style="list-style-type: none"> • Fire protection • Police • Public libraries • Schools • Parks
Micro and Macro Economics (E.MI)	3.E.MI.3	Identify the relationship between supply and demand in setting the price of goods and services in the marketplace.	<ul style="list-style-type: none"> • Lemonade-stands • Concert tickets • Farmers market • Technology
	3.E.MI.4	Analyze the effect of government and business decisions on personal and community resources.	<ul style="list-style-type: none"> • Government regulations • Manufacturing process • Sustainable practices
Incentives, Choice, and Consumer Behavior (E.IC)	3.E.IC.5	Explain the role of advertising and peer pressure in decision-making.	<ul style="list-style-type: none"> • Choosing snacks • Picking toys • Playing games/apps • Group activity
	3.E.IC.6	Explain opportunity cost and how it influences buying decisions.	<ul style="list-style-type: none"> • Note- Opportunity cost is the trade-off, such as choosing to stay inside and read a book instead of going to play outside. The time not spent playing outside is the opportunity cost of staying inside to read a book.
Specialization, Trade, and Interdependence (E.ST)	3.E.ST.7	Investigate examples of specialization and economic interdependence in the local community.	<ul style="list-style-type: none"> • A baker and a butcher • A fisher and farmer • A car mechanic and a teacher
	3.E.ST.8	With prompting and support, ask and answer questions about buying, selling, or trading something and explain how people make choices about the things they need and want.	<ul style="list-style-type: none"> • Price comparison • Quality comparison • Prioritizing purchases

History (3.H)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	3.H.CH.1	Use primary and secondary sources, including conducting interviews, to research the history of the local community or region.	<ul style="list-style-type: none"> • Tribal history and presence • Historical figures and places • Archival newspapers • Local museums • Journals, oral histories, music • Political cartoons, photos, maps
	3.H.CH.2	Create a timeline of noteworthy events to better understand the historical and contemporary events of the local community or region.	<ul style="list-style-type: none"> • Tribal history and presence • Establishment of agriculture or industry • Current issue with historic connection
Conflict and Cooperation (H.CC)	3.H.CC.3	Describe how individuals and groups in the local community and region have functioned as changemakers for equity, equality, and freedom against bias, discrimination, racism, and oppression.	<ul style="list-style-type: none"> • Tribal sovereignty • Expanding civil rights • Removing barriers to equity and equality
Cause and Effect (H.CE)	3.H.CE.4	Describe how the inclusion or exclusion of individuals, social and ethnic groups, has shaped events and development of the local community and region.	<ul style="list-style-type: none"> • Oregon’s Black Exclusionary Law • Limitations on land ownership • Taxes on Black, Asian, and people of multiple races • Sundown laws • Forced tribal removal and resettlement
Communities and Pluralism (H.CP)	3.H.CP.5	Identify what individuals and families bring with them when they move to a different place.	<ul style="list-style-type: none"> • Memories • Cultural traits • Goods • Ideas • Language and ways of communicating
	3.H.CP.6	Describe how the identity of the local community shaped its history and compare it to other communities in the region.	<ul style="list-style-type: none"> • Tribal presence • Immigrant cultures • Rural or urban setting • Locally available resources

Grade 4 Standards [Focus: Oregon]

In fourth grade, students embark on an in-depth study of Oregon history from the time immemorial Indigenous presence through the modern day. The standards provide a comprehensive look at the political, economic, and cultural forces that shaped Oregon. There is a strong emphasis on using primary and secondary source materials to build upon disciplinary literacy skills from third grade. Students analyze primary sources like historical maps, government documents, and personal accounts to investigate events such as Oregon's journey to statehood, conflicts over land and resources, and the legacy of colonialism. The required [Tribal History/Shared History Lessons](#) examine the sovereign tribal nations' relationships with the physical landscape and the impacts of settlement and marginalization.

Students learn to approach history as an interpretive discipline by interpreting maps, assessing human-environment interactions, and evaluating how perspectives and experiences influence narratives. Economic concepts include specialization, trade, labor, and market forces. In civics, students continue to explore democratic engagement, analyzing identities, understanding local and state institutions, and the role of individuals in shaping Oregon's development. Accessing and analyzing authentic sources is a crucial practice for building content knowledge and disciplinary literacy. The fourth-grade standards provide many opportunities to build and apply reading, writing, research, and analytical skills grounded in the social sciences.

Note: Required curriculum supporting standards on tribal government and history available from the Oregon Department of Education. Additional lessons and resources may also be available from local tribal websites and education centers.

Essential Disciplinary Practices

I. Develop questions for social science inquiry.	II. Use chronological thinking skills , connecting the past with the present to recognize continuity and change in human history.	III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.	IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.	V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives , intersecting identities, and diverse understandings of the past and present.
VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.	VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.	VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.	IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.	X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action .

Civics (4.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	4.C.PI.1	Investigate the creation of the Oregon constitution and identify its key components. <i>Note: Teachers may choose the sections of the Constitution that are most accessible and relevant to their students.</i>	<ul style="list-style-type: none"> Laws Rights Processes Division of power among the branches of government
	4.C.PI.2	Compare key components of at least two Constitutions of the nine federally recognized Oregon Tribes .	<ul style="list-style-type: none"> Membership Voting procedures Branches of government
Identity, Roles, & Responsibilities (C.IR)	4.C.IR.3	Examine how identity shapes perspectives about a local or state issue.	<ul style="list-style-type: none"> Historical events Current events Social interactions
Democratic Principles (C.DP)	4.C.DP.4	Identify examples from the Oregon Constitution establishing equality or addressing discrimination, inequalities, or unfairness.	<ul style="list-style-type: none"> Article I Sec. 1-20 Article II Sec. 6 Article XV Sec. 8
Civic Engagement (C.CE)	4.C.CE.5	Describe the importance of civic participation, including the ballot initiative process, in changing Oregon’s laws and Constitution.	<ul style="list-style-type: none"> Drafting and passage of the “Bottle Bill” Student-led efforts on education standards Local levies and bonds Citizen statements in Oregon’s official voter guide

Geography (4.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	4.G.GR.1	Read and/or construct maps of the Northwest, Southwest, Midwest, Northeast, and Southeast, US Atlantic and Pacific Islands using a scale, compass, and key that includes important cities and physical features.	<ul style="list-style-type: none"> • Political maps • Physical maps • Capital cities • Urban centers • Rivers and lakes • Tribal lands
	4.G.GR.2	On political and physical maps of North America, locate significant sites in the United States, Mexico, Canada, Oregon, Nevada, Alaska, Hawai`i, Washington, Idaho, and California.	<ul style="list-style-type: none"> • Capital cities • Urban centers • Rivers and lakes • Tribal lands
	4.G.GR.3	Compare and contrast tribal, colonial, historical, and contemporary maps to understand Oregon's history.	<ul style="list-style-type: none"> • Pre-Oregon territory maps • Coastal navigation maps • Cultural and language maps • Resource maps
Migration and Movement (G.MM)	4.G.MM.4	Compare and contrast varying patterns of exploration and settlement in the Pacific Northwest over time, considering how physical features and the availability of natural resources affected exploration and settlement patterns, including the development of major urban/suburban areas, industries, or trade.	<ul style="list-style-type: none"> • Tribal land and natural resources • Spanish exploration • British, Russian, U.S. exploration and claims • Fur trade • Navigable rivers • Timber
	4.G.MM.5	Explain how the contributions of the Indigenous Tribes of Oregon and various historical and contemporary immigrant groups create the diverse culture of present-day Oregon.	<ul style="list-style-type: none"> • Cultural celebrations • Languages spoken in the community • Public artwork • Place names

Concept	Code	Standard	Examples include, but not limited to:
Human Interaction and Interconnection (G.HI)	4.G.HI.6	Assess how physical geography and changing environmental factors affect land use and shape the cultural characteristics of a society.	<ul style="list-style-type: none"> • Resource extraction and conservation • Rural and urban • Horticulture and agriculture • Water access
	Human Environmental Interaction (G.HE)	4.G.GE.7	Identify the effects on environmental stability and sustainability of technologies and policies such as dams, wind turbines, and transportation in shaping Oregon's physical and human geography.
4.G.GE.8		Utilize the Social Science Tribal History Shared History lessons to explore the relationship of the Nine federally recognized Tribes in Oregon with physical and human geography.	<ul style="list-style-type: none"> • Location of current and ancestral tribal lands • Cultural similarities and differences • Tribal stewardship of land

Economics (4.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	4.E.ES.1	Examine the consequences of power and privilege on issues associated with poverty, income, and wealth accumulation.	<ul style="list-style-type: none"> • Wealth and income inequality • Poverty rates and distribution • Government policies • Investment and spending
	4.E.ES.2	Describe the difference between wages, salaries, commissions, and tips.	<ul style="list-style-type: none"> • Service (tips) • Construction (wages) • Educators (salary) • Real estate agent (commission)
	4.E.ES.3	Describe examples of government-provided goods and services funded with taxes.	<ul style="list-style-type: none"> • Public transportation and education • Police and fire departments • Health care and social services • Military defense and environmental protection
Micro and Macro Economics (E.MI)	4.E.MI.4	Explain the role of producers, consumers, products, and labor in economic markets.	<ul style="list-style-type: none"> • Producers: Manufacturing, farming, service providers • Consumers: Household, business, and government consumers • Labor: Factory, farm, professional, service
	4.E.MI.5	Investigate the relationship between the supply and demand of goods produced in Oregon.	<ul style="list-style-type: none"> • Timber • Agricultural • Technology

Concept	Code	Standard	Examples include, but not limited to:
Incentives, Choice, and Consumer Behavior (E.IC)	4.E.IC.6	Demonstrate understanding of needs and wants using a budget.	<ul style="list-style-type: none"> • Planning a family vacation • Trip to the store • Researching prices
	4.E.IC.7	Identify the use of targeted marketing in creating demand for consumer products.	<ul style="list-style-type: none"> • Television commercials • Product placement • Social media influencers
	4.E.IC.8	Analyze different buying choices and opportunity costs.	Opportunity cost as the trade-off required in selecting to purchase chocolate or fruit when there is not enough money for both.
	4.E.IC.9	Demonstrate understanding of safe internet practices by applying strategies to protect personal information.	<ul style="list-style-type: none"> • Identifying personal information • Safety and privacy settings • Maintaining passwords
Specialization, Trade, Interdependence (E.ST)	4.E.ST.10	Explain how trade leads to increasing economic interdependence.	<ul style="list-style-type: none"> • Goods and services • Specialization • Access to resources • Supply chains

History (4.H) (Oregon and Pacific Northwest Time Immemorial to Present)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	4.H.CH.1	<p>Identify and examine the Indigenous sovereign people of Oregon prior to and during waves of exploration and settlement from Europe and the United States.</p> <p><i>Students should engage with lessons provided in Tribal History/Shared History to identify the first nine people groups of Oregon.</i></p>	<ul style="list-style-type: none"> • Tribal lifeways • Immigrant settlement patterns • Federal and state policies
	4.H.CH.2	<p>Investigate the role of “Manifest Destiny” and racial prejudice in shaping Oregon’s transition from “Oregon Country” to statehood. Include the legal, political, and cultural factors causing marginalization and attempts to promote inclusivity.</p>	<ul style="list-style-type: none"> • Exploration from Pacific and by Corps of Discovery • Immigration from the U.S. into Oregon Territory • Oregon Trail 1840-1860 • Oregon Treaty 1846 • Oregon Donation Land Act • Indigenous removal and reservations • Exclusionary laws in territorial & state government • Adoption of 13th-15th Amendments to U.S. Constitution • Asian exclusion and discrimination • Native Hawaiian and Pacific Islander exclusion and discrimination • Repeal of discriminatory laws in Oregon Constitution
Conflict and Cooperation (H.CC)	4.H.CC.3	<p>Identify examples of Indigenous resistance to the expansion of non-Indigenous settlers into Oregon lands in the causes and results of the battles and wars in Oregon Territory and 19th century Oregon.</p>	<ul style="list-style-type: none"> • Rogue River War • Nez Perce War • Modoc War • Treaties

Concept	Code	Standard	Examples include, but not limited to:
Cause and Effect (H.CE)	4.H.CE.4	Give examples of how changes in Oregon’s agricultural, industrial, political, and business development over time affect people of the state including traditionally underrepresented groups.	<ul style="list-style-type: none"> • Agricultural mechanization and migrant labor • Timber and tribal Lands • Women’s suffrage in Oregon • Urban housing policies and gentrification
	4.H.CE.5	Use multiple sources to explore the Oregon Trail’s significance in shaping Oregon history, examining its role in westward expansion, cultural interactions, and settlement patterns.	<ul style="list-style-type: none"> • Experience of immigrants on the trail • Indigenous people and white settler interactions • Changes in land use
Communities and Pluralism (H.CP)	4.H.CP.6	Identify the history, religion, languages, and cultural practices of the Indigenous Tribes of Oregon and examples of resistance and resilience to immigration and settlement by the United States.	<ul style="list-style-type: none"> • Preservation of native languages • Oral traditions and histories • Traditional ecological knowledge • Wars and other conflicts • Tribal Sovereignty • Cultural celebrations
	4.H.CP.7	Identify and explain how the legacy of colonialism and discrimination based on race, gender, economic, and social group identity created and continues to affect the history, growth, and current experience of residents of Oregon.	<ul style="list-style-type: none"> • Tribal sovereignty • Health and safety outcomes • Racial demographics of Oregon
	4.H.CP.8	Identify various conflicts within Oregon, including acts of displacement, cultural and linguistic loss, violence, economic competition, political disagreements, boundary disputes, and cultural disparities across different geographical regions and demographic groups.	<ul style="list-style-type: none"> • Indigenous removal and reservations • Oregon’s Trail of Tears • Chinese Cove • Marshfield lynching • St. Johns’ Riot • The Toledo Incident • War time incarceration of Japanese Americans

Grade 5 Standards [Focus: Colonial and Early US History to 1800]

In the fifth grade, students examine the history and cultures of Indigenous peoples’ and their encounters with European explorers and colonial settlers in North America during the 15th through 18th centuries. Students identify and assess the motivations, processes, and effects of cultural interactions on both colonial and Indigenous societies, and analyze the political, economic, and social factors driving European powers to establish colonial outposts across the Americas.

A focus on the decisions and policies of colonial, Federal, and State governments allows for an analysis of the process of establishing rights and freedoms for some while denying those rights and freedoms to others based on race, gender, religion, and social status. Students evaluate the democratic ideals expressed in landmark documents like the U.S. Constitution against the realities of institutionalized slavery, property requirements for voting, and violations of tribal sovereignty. Utilizing primary sources, students interpret multiple perspectives and analyze the causes and effects of the American Revolution, exploring the varied experiences and responses of diverse groups, from patriot leaders and loyalists to the displacing impacts on Native populations.

Geographic skills are employed to understand how physical landscapes influence exploration routes, settlement patterns, agricultural development, and access to natural resources. Economic concepts directly related to the history and geography standards include mercantilism, specialization of labor, and the central role of the slave trade for colonial economies.

Essential Disciplinary Practices

I. Develop questions for social science inquiry.	II. Use chronological thinking skills , connecting the past with the present to recognize continuity and change in human history.	III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.	IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.	V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives , intersecting identities, and diverse understandings of the past and present.
VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.	VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.	VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.	IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.	X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action .

Civics (5.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	5.C.PI.1	Compare and contrast how the governments of the British monarchy, American colonies, and Indigenous Tribes shaped interactions with one another.	<ul style="list-style-type: none"> • Treaties and trade • Conflicts and wars • Decision making • Religion
	5.C.PI.2	Analyze the significance of the decisions and laws of the newly formed federal and state governments in establishing, expanding, limiting, and denying rights to individuals 1789-1865.	<ul style="list-style-type: none"> • The distribution of political power/ “Checks and Balances” • The debate over the Bill of Rights • Tensions about representation in the legislature/ “Great Compromise” • The establishment of the Electoral College • Enslavement and representation “$\frac{3}{5}$ Compromise” • “Fugitive Slave Clause” • Protection of international slave trade to 1808 • Sovereignty and Native Americans • Naturalization Act • Property requirements for voting
	5.C.PI.3	Analyze how cooperation and conflict among people contribute to political, economic, religious, and current social events and situations in the United States.	<ul style="list-style-type: none"> • Disputes & compromises between political parties • Land use issues • Religious accommodation and separation
Identity, Roles, & Responsibilities (C.IR)	5.C.IR.4	Examine and critique how colonial and new states’ governments established, expanded, limited, or denied rights and responsibilities of specific groups and individuals with particular attention to citizens, enslaved peoples, foreigners, nobles, religious groups, women, class systems, and Tribes.	<ul style="list-style-type: none"> • Abolition or expansion of slavery • Treaty rights • Voting requirements • Religious tests and taxes • Women’s political and economic rights

Concept	Code	Standard	Examples include, but not limited to:
Democratic Principles (C.DP)	5.C.DP.5	Analyze the Preamble and sections of the Constitution to understand the establishment and limitations of democratic principles. <i>Note: Teachers may choose the section of the Constitution that are most accessible and relevant for their classroom.</i>	<ul style="list-style-type: none"> • Ideas of individual rights and the protection of slavery • Representative democracy and limitations on suffrage • Recognition and violations of tribal sovereignty • Equality and individual liberty • Limited Government and the supremacy clause • General Welfare and Individual property rights
Civic Engagement (C.CE)	5.C.CE.6	Explain specific protections provided in the Bill of Rights to individuals and the importance of these amendments to the ratification of the U.S. Constitution.	<ul style="list-style-type: none"> • Freedom of speech • Freedom of religion • Freedom of press • Right to trial • Rights to States

Geography (5.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	5.G.GR.1	Use geographic tools such as maps, satellite images, photographs, and other representations to investigate and compare the process of constructing, recognizing, and utilizing, boundaries and borders (geographic and/or human-made) in the United States.	<ul style="list-style-type: none"> • Tribal lands • River systems • Thematic • Topographic
	5.G.GR.2	Locate states, capital cities, and important geographic features on a United States map.	<ul style="list-style-type: none"> • States and capitals of the early United States • States and capitals of Pacific Northwest • Physical geography of Eastern United States
	5.G.GR.3	Locate and examine significant physical geographic features of the thirteen British colonies that became the United States.	<ul style="list-style-type: none"> • Effect on settlement patterns • Agricultural development • Availability of natural Resource
Migration and Movement (G.MM)	5.G.MM.4	Identify and analyze the implications and ramifications for Native American Tribes of the movement of people, goods, ideas, and cultural patterns to what became the United States, considering past, present, and future trends.	<ul style="list-style-type: none"> • Land use • Impact of disease • Trade and cultural exchange
	5.G.MM.5	Investigate the causes behind domestic and global migration, distinguishing between voluntary relocation and forced displacement, including scenarios like refugees, individuals compelled to leave their homeland and those enslaved.	<ul style="list-style-type: none"> • Relocation due to infrastructure projects • War refugees and displaced persons • Expulsion and removal for “ethnic cleansing” • Discrimination, prejudice, and racism • Response to natural disaster or environmental degradation
Human Interaction and Interconnection (G.HI)	5.G.HI.6	Trace on a map Indigenous Tribes' encounters with Europeans in North America and the Caribbean Islands in the 15th through the 18th centuries.	<ul style="list-style-type: none"> • Spain • Portugal • The Netherlands • England • France
	5.G.HI.7	Investigate the effects of exploration, conquest, exploitation, and colonial settlement on Indigenous Tribes in at least two geographic regions.	<ul style="list-style-type: none"> • Atlantic coast • Caribbean Islands • Mexico including the Southwest United States • California, Oregon, and Pacific Northwest

Concept	Code	Standard	Examples include, but not limited to:
Human Environmental Interaction (G.HE)	5.G.HE.8	Describe how physical, human, and political features influence events, movements, and adaptation to the environment.	<ul style="list-style-type: none"> • Push-Pull factors for immigration • Changes in climate • Cultural exchange and trade
	5.G.HE.9	Describe how technological developments, societal decisions, and personal practices affect sustainability in the United States.	<ul style="list-style-type: none"> • Agricultural technology and land use • Transportation • Urbanization • Government policies

Economics (5.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	5.E.ES.1	Map out a savings and budget plan designed to achieve a future purchase objective.	<ul style="list-style-type: none"> • Planning a school field trip • Saving interest rates • Researching prices
	5.E.ES.2	Estimate income that a youth-operated business can earn.	<ul style="list-style-type: none"> • Babysitting • Lawn service • Lemonade stands
Micro and Macro Economics (E.MI)	5.E.MI.3	Explain the relationship between supply and demand.	<ul style="list-style-type: none"> • Income and consumption • Consumer preference • Availability of raw materials
	5.E.MI.4	Describe why the government collects taxes and what goods and services it provides society.	<ul style="list-style-type: none"> • Public transportation and education • Police and fire departments • Health care and social services • Military defense and environmental protection
	5.E.MI.5	Explain the United States' development from a mercantilist to a market economy.	<ul style="list-style-type: none"> • Exportation of raw materials • Importation of finished goods • Development of manufacturing • Limits on taxes and regulations
	5.E.MI.6	Examine the significance of the slave trade among and between the Americas, Europe, Asia, and Africa.	<ul style="list-style-type: none"> • North American British colonies • French and British Caribbean colonies • Portuguese Brazil • Spanish Philippines

Concept	Code	Standard	Examples include, but not limited to:
Incentives, Choice, and Consumer Behavior (E.IC)	5.E.IC.7	Analyze career choices with consideration of necessary qualifications, income potential, and time commitment.	<ul style="list-style-type: none"> • Qualification • Education requirements • Income potential
	5.E.IC.8	Analyze how incentives and opportunity costs affect decision-making.	<ul style="list-style-type: none"> • Choosing between joining an afterschool club or sports team • More expensive latest technology vs. saving on last year's version • Summer vacation away from home vs. time with friends
	5.E.IC.9	Discuss how life circumstances and experiences can cause people to differ in their values and attitudes about saving and their ability to save.	<ul style="list-style-type: none"> • Family values and behaviors on spending • Experiences with financial hardships • Employment stability and longevity
Specialization, Trade, Interdependence (E.ST)	5.E.ST.10	Explain why cultures and civilizations choose to specialize in producing selected goods or services.	<ul style="list-style-type: none"> • Crops planted and traded in the British N. American colonies. • Quahog shells to produce wampum • Shipbuilding in New England • Contemporary examples of specialization, comparative advantage, and competition.

History (5.H)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	5.H.CH.1	Identify the significant role of the enslavement of Indigenous peoples and Africans in the establishment of North American colonies and the United States, the gradual abolition of slavery in the Northern states, and the expansion of slavery into Western states.	<ul style="list-style-type: none"> • Enslaved Indigenous peoples in the 13 colonies and Caribbean • Importation and expansion of use of enslaved labor after 1619 • Northern industrial profits from use of enslaved labor in Southern states • Enlightenment Ideals and human rights • Abolition and manumission societies
	5.H.CH.2	Use maps and other sources to trace European exploration, conquest, exploitation, and colonial settlement of North America and the Caribbean Islands in the 15th through 18th centuries, and identify the reasons and effects of the voyages, including on the Indigenous Tribes already living in the region.	<ul style="list-style-type: none"> • Economic gain and exploitation • Empire building • Religious conversion • Spread of disease • War and dispossession • Cultural exchange and fusion • Agricultural exchange
Conflict and Cooperation (H.CC)	5.H.CC.3	Examine how the decisions of those in power affected those with less political/economic power in past and current movements for equality, freedom, and justice with connections to the present-day.	<ul style="list-style-type: none"> • 18th and 19th century treaties and current tribal sovereignty • The expansion of women’s rights • Economic power and political influence
	5.H.CC.4	Analyze how instances of cooperation and conflict between Indigenous peoples and British, French, and Spanish colonial settlers contributed to political, economic, religious, and social conditions between 1500-1776.	<ul style="list-style-type: none"> • Anglo–Powhatan Wars 1609 • Pueblo (Pope’s) Rebellion 1680 • The Great Peace of Montreal 1701 • Pontiac’s Rebellion 1763
	5.H.CC.5	Analyze the effect of policies of assimilation and erasure, including cultural and physical genocide on Indigenous cultures in what became the United States.	<ul style="list-style-type: none"> • Disease • Violence and warfare • Force removal • Religious conversion

Concept	Code	Standard	Examples include, but not limited to:
Cause and Effect (H.CE)	5.H.CE.6	Identify and describe the leadership and daily life of the founders of the United States, including the political, social, and economic interactions with the local and regional Indigenous peoples.	<ul style="list-style-type: none"> • Leaders of American Revolution • Founders of Constitution • Haudenosaunee Confederacy
	5.H.CE.7	Explain multiple perspectives and causes and effects of events leading to colonial independence from British Rule.	<ul style="list-style-type: none"> • American colonies as an economic asset of British Empire • Responsibility to support British policy • Patriots and Loyalists • Increasing tensions with Indigenous Tribes • Taxation without representation
	5.H.CE.8	Examine the effects Indigenous Tribes of North America had in the early development of the United States.	<ul style="list-style-type: none"> • Cultural and economic exchange • Conflict and resistance • Diplomacy and treaties • Forced removal and displacement
Communities and Pluralism (H.CP)	5.H.CP.9	Explain the ideas and actions of individuals and groups resisting enslavement, indigenous genocide, and denial of equality and justice with connections to present-day issues.	<ul style="list-style-type: none"> • Conductors of the Underground Railroad • Native American leaders resisting encroachment on tribal lands • Abolitionist church congregations • Women activists insisting on gender equality
	5.H.CP.10	Analyze the distinct way of knowing and living amongst the different Indigenous peoples of North America before contact.	<ul style="list-style-type: none"> • Religion • Language • Cultural practices • Consequences of contact

Grade 6/7 Standards (Paleolithic to 900 CE and 600 CE to 1900 CE)

The sixth and seventh-grade standards span a date range from early to modern history and include multiple continents, cultures, and civilizations. The early history ranges from the Paleolithic era to 900 CE (Common Era), while the later period begins at 600 CE. This overlapping range offers teachers and curriculum designers flexibility in approaching the content through chronological, hemispheric, or thematic lenses. It also accommodates the varying durations of cultures and empires, which stretch across different periods. No matter the approach, teachers should also help students see the connections of the distant past to modern-day issues and events. Initiating or ending a unit of study with examples from current events is an effective culturally relevant practice. The impact of innovative technology, the role of religion in politics, the development of human rights, etc., all have modern and ancient examples.

The scope and sequence of sixth and seventh-grade curricula should encompass examples from both date ranges (Paleolithic to 900 CE and 600 CE to 1900 CE), representing multiple cultures, civilizations, and continents. For instance, a chronological approach that helps students understand cause and effect and provides a linear understating of change over time might start with the Paleolithic era, progress through ancient civilizations, and culminate at 800 CE for sixth grade. In seventh grade, students could continue historical inquiries and delve into cultures from 600 CE to 1900 CE. Alternatively, a thematic approach that allows the exploration of common threads across eras and locations might compare mathematical and scientific understandings across different periods and geographic regions, enabling students to explore topics such as calendar calculations in ancient Mesoamerica, the early Indus Valley, and 16th-century Europe.

School districts may also consider blending aspects of both models, periodically taking a thematic lens while maintaining a chronological scope and sequence. The chosen approach should map to comprehensive coverage of all standards to ensure students receive a well-rounded study of world history, civics, geography, and economics.

Essential Disciplinary Practices

<p>I. Develop questions for social science inquiry.</p>	<p>II. Use chronological thinking skills, connecting the past with the present to recognize continuity and change in human history.</p>	<p>III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.</p>	<p>IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.</p>	<p>V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives, intersecting identities, and diverse understandings of the past and present.</p>
<p>VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.</p>	<p>VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.</p>	<p>VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.</p>	<p>IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.</p>	<p>X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action.</p>

Civics (6/7.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	6/7.C.PI.1	Compare and contrast early forms of governance in early civilizations and empires from the Paleolithic to 900 CE.	<ul style="list-style-type: none"> • Africa: Egypt, Axum & Kush • Asia and India: Indus and Persia • Middle East/Mediterranean: Greece, Mesopotamia, and Rome • North America: Hopewell • Mesoamerica: Toltec, Zapotec, Olmec, Maya • China: Qin and Han
	6/7.C.PI.2	Compare and contrast early forms of governance in civilizations and empires after 600 CE, including the treatment of historically underrepresented groups and individuals.	<ul style="list-style-type: none"> • Arab/Muslim and Ottoman • Songhai, Mali, Ghana • Song and Mongol • Caribbean, North & South America (Taino, Inca & Aztec) • Mughal and Tu'i Tonga • European Empire and Nation-States
	6/7.C.PI.3	Compare and contrast historical and modern forms of governance over time and on multiple continents.	<ul style="list-style-type: none"> • Theocracies • Monarchies • Authoritarian • Dictatorships • Chiefdoms • Sachems • Confederacies
	6/7.C.PI.4	Analyze the origins, purpose, and influence of diverse religions, philosophies, and legal systems on the development of modern governments and the concepts of individual, civil, and human rights, equality, equity, and justice over time and on multiple continents.	<ul style="list-style-type: none"> • Hammurabi's Code • The Ten Commandments • Hebrew Bible and New Testament • Pericles and Athenian Democracy • Law of the Twelve Tables • Code of Justinian • Confucianism • Chinese legalism • Laws of Manu • The Qur'an • Magna Carta • Haudenosaunee Great Law of Peace

Concept	Code	Standard	Examples include, but not limited to:
	6/7.C.PI.5	Examine the origins, purposes, and effects of constitutions, laws, treaties, and international agreements, including the treatment of historically underrepresented groups and individuals.	<ul style="list-style-type: none"> • Women • Other religions • Indigenous Peoples
Identity, Roles, & Responsibilities (C.IR)	6/7.C.IR.6	Describe the rights and roles of citizens in civilizations and empires to 900 CE, with attention to the inclusion of historically underrepresented groups and individuals.	<ul style="list-style-type: none"> • Africa: Egypt, Axum & Kush • Asia and India: Indus and Persia • Middle East/Mediterranean: Greece, Mesopotamia, and Rome • North America: Hopewell • Mesoamerica: Toltec, Zapotec, Olmec, Maya • China: Qin and Han
	6/7.C.IR.7	Describe the rights and roles of citizens in civilizations and empires after 600 CE, with attention to the inclusion of historically underrepresented groups and individuals.	<ul style="list-style-type: none"> • Arab/Muslim and Ottoman • Songhai, Mali, Ghana • Song and Mongol • Caribbean, North & South America (Taino, Inca & Aztec) • Mughal and Tu'i Tonga • Myanmar Taungoo • Pueblo and Haudenosaunee • European Empire and Nation-States
	6/7.C.IR.8	Evaluate the effectiveness of different methods of resistance available in pluralistic democracies to combat misinformation, indifference, and discrimination.	<ul style="list-style-type: none"> • Organization • Protest • Reform • Celebration

Concept	Code	Standard	Examples include, but not limited to:
Democratic Principles (C.DP)	6/7.C.DP.9	Research and assess the effectiveness of individual and collective attempts towards the repair of civic society with recognition, reconciliation, and restorative justice in response to genocide and other historical injustices.	<ul style="list-style-type: none"> • Australia- Commission of Inquiry • Brazil- National Truth Commission • Canada- Truth and Reconciliation Commission • DRC- Truth and Reconciliation Commission • Ecuador -The Truth Commission • Europe (multiple examples) - Reparations to Holocaust survivors • Gambia- Truth, Reconciliation, and Reparations Commission • Germany- Reparations to Israel • Guatemala- Historical Clarification Commission • Norway- Truth and Reconciliation Commission • Oregon- Remembrance Project • Poland- Institute of National Remembrance • Solomon Islands-Truth and Reconciliation Commission • Taiwan-Transitional Justice Commission • United States- Maine Wabanaki-State Child Welfare Truth and Reconciliation Commission • United States- National Memorial for Peace and Justice • Note-Additional examples named in HS.WR.CP.5
Civic Engagement (C.CE)	6/7.C.CE.10	Identify examples of attempts to limit the power and influence of government.	<ul style="list-style-type: none"> • Athenian democracy • Roman republic • Magna Carta • Peasant Revolt • Haitian Revolution

Geography (6/7.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	6/7.G.GR.1	Construct and use maps and other representations, technologies, and spatial thinking to compare how physical geography, human, and environmental characteristics of a region influenced the movement of people, goods, and ideas among civilizations and empires.	<ul style="list-style-type: none"> • Africa: Egypt, Axum, Kush, Songhai, Mali, Ghana, Kongo • Asia and India: Indus, Mughal, Persia, Qin, Han, Song, Mongol, Taungoo • European Empires and Nations States: Viking, HRE, Portugal, Spain, England, French, Dutch • Mesoamerica and South America: Toltec, Zapotec, Olmec, Maya, Aztec, Arawak, Inca • Middle East/Mediterranean: Greece, Mesopotamia, Rome, Ottoman, Arab/Muslim • N. America: Hopewell, Haudenosaunee, Mississippian, Pueblo
	6/7.G.GR.2	Using physical and political maps, identify and distinguish countries, capitals, other cities, and important bodies of water to describe, place, region, and the absolute location and relative location of cultures and civilizations.	<ul style="list-style-type: none"> • Africa: Egypt, Axum, Kush, Songhai, Mali, Ghana, Kongo • Asia and India: Indus, Mughal, Persia, Qin, Han, Song, Mongol, Taungoo • European Empires and Nations States: Viking, HRE, Portugal, Spain, England, French, Dutch • Mesoamerica and South America: Toltec, Zapotec, Olmec, Maya, Aztec, Arawak, Inca • Middle East/Mediterranean: Greece, Mesopotamia, Rome, Ottoman, Arab/Muslim • N. America: Hopewell, Haudenosaunee, Mississippian, Pueblo
Migration and Movement (G.MM)	6/7.G.MM.3	Explain how technological developments in transportation and communication affected interactions between human settlements, including the diffusion of ideas and cultural practices.	<ul style="list-style-type: none"> • Africa: Egypt, Axum, Kush, Songhai, Mali, Ghana, Kongo • Asia and India: Indus, Mughal, Persia, Qin, Han, Song, Mongol, Taungoo • European Empires and Nations States: Viking, HRE, Portugal, Spain, England, French, Dutch • Mesoamerica and South America: Toltec, Zapotec, Olmec, Maya, Aztec, Arawak, Inca • Middle East/Mediterranean: Greece, Mesopotamia, Rome, Ottoman, Arab/Muslim • N. America: Hopewell, Haudenosaunee, Mississippian, Pueblo
Human Interaction and Interconnection (G.HI)	6/7.G.HI.4	Identify and describe how the physical geography and human characteristics of places influence cultural attributes such as politics, law, religion, diet, architecture, and the construction of race, ethnicity, and gender.	<ul style="list-style-type: none"> • Africa: Egypt, Axum, Kush, Songhai, Mali, Ghana, Kongo • Asia and India: Indus, Mughal, Persia, Qin, Han, Song, Mongol, Taungoo • European Empires and Nations States: Viking, HRE, Portugal, Spain, England, French, Dutch

Concept	Code	Standard	Examples include, but not limited to:
			<ul style="list-style-type: none"> • Mesoamerica and South America: Toltec, Zapotec, Olmec, Maya, Aztec, Arawak, Inca • Middle East/Mediterranean: Greece, Mesopotamia, Rome, Ottoman, Arab/Muslim • N. America: Hopewell, Haudenosaunee, Mississippian, Pueblo
	6/7.G.HI.5	Identify and explain the consequences of cultural conflict, interaction, exchange, and/or fusion.	<ul style="list-style-type: none"> • Aztec provinces of Mexico before and after Cortes • Mali trade routes across Africa in the 14th Century • Chinese trade with India and East Africa during the Ming Dynasty • Spanish control of Pacific trade between Peru-Mexico-China-Philippines • The cultural influence of Alexander’s empire in the Mediterranean and SW Asia • The religious influence of Islam from the 8th-15th century • Culture and religion along the Silk Road • The expansion of Pacific Islander cultures across the Pacific
Human Environmental Interaction (G.HE)	6/7.G.HE.6	Identify how physical environments influence and effect changes in population, technical advancements, culture, and approaches to resource use, stewardship, and sustainability from the Paleolithic to 900 CE.	<ul style="list-style-type: none"> • Africa: Egypt, Axum, Kush, Songhai, Mali, Ghana, Kongo • Asia and India: Indus, Mughal, Persia, Qin, Han, Song, Mongol, Taungoo • European Empires and Nations States: Viking, HRE, Portugal, Spain, England, French, Dutch • Mesoamerica and South America: Toltec, Zapotec, Olmec, Maya, Aztec, Arawak, Inca • Middle East/Mediterranean: Greece, Mesopotamia, Rome, Arab/Muslim • N. America: Hopewell, Haudenosaunee, Mississippian, Pueblo • Oceania: Tu’i Tonga
	6/7.G.HE.7	Identify and describe examples of how conquest and colonialism affected traditionally underrepresented identities, cultures, and communities.	<ul style="list-style-type: none"> • Forced migration and enslavement • Land use practices • Utilization of natural resources • Displacement • Conceptions of land ownership and stewardship

Economics (6/7.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	6/7.E.ES.1	Compare the education and training requirements for at least two student selected career choices.	<ul style="list-style-type: none"> • CTE programs • Licensing and certification • Two- and four-year degrees • Graduate school
	6/7.E.ES.2	Create and discuss budgeting that includes realistic and locally relevant living expenses and savings for various income levels.	<ul style="list-style-type: none"> • Minimum wage • Earning potential of varying education levels • Cost of living
	6/7.E.ES.3	Identify tools to help budget and save money to make a large purchase in one year, 5 -years, and 10-years.	<ul style="list-style-type: none"> • Savings accounts and CDs • Prepaid debit cards • Budgeting apps
Micro and Macro Economics (E.MI)	6/7.E.MI.4	Explain how supply and demand affect wages and prices of resources.	<ul style="list-style-type: none"> • Rising wages due to low unemployment • Prices on goods with high demand • Elastic and inelastic goods
	6/7.E.MI.5	Analyze the role of consumers and producers in product markets.	<ul style="list-style-type: none"> • Computer and video games • Automobiles • Concert tickets
	6/7.E.MI.6	Identify how the four factors of production combine to make goods and deliver services in capitalist economies.	<ul style="list-style-type: none"> • Land • Labor • Capital • Entrepreneurship
	6/7.E.MI.7	Compare how different economic systems choose to allocate the production, distribution, and consumption of resources.	<ul style="list-style-type: none"> • Traditional • Command • Market • Mixed

Concept	Code	Standard	Examples include, but not limited to:
Incentives, Choice, and Consumer Behavior (E.IC)	6/7.E.IC.8	Explain how government interventions, such as incentives, taxes or tribute affect individual participation in the economy.	<ul style="list-style-type: none"> Controlling production Black-markets Publicly funded infrastructure
	6/7.E.IC.9	Evaluate alternative approaches or solutions to economic issues in terms of benefits and costs for traditionally underrepresented groups and individuals in early major Western and non-Western civilizations.	<ul style="list-style-type: none"> Early agriculture and labor Long distance trade Feudalism Colonialism
Specialization, Trade, and Interdependence (E.ST)	6/7.E.10.ST	Compare specialization and trade in two or more civilizations or empires.	<ul style="list-style-type: none"> Africa: Egypt, Axum, Kush, Songhai, Mali, Ghana, Kongo Asia and India: Indus, Mughal, Persia, Qin, Han, Song, Mongol, Taungoo European Empires and Nations States: Viking, HRE, Portugal, Spain, England, French, Dutch Mesoamerica and South America: Toltec, Zapotec, Olmec, Maya, Aztec, Arawak, Inca Middle East/Mediterranean: Greece, Mesopotamia, Rome, Ottoman, Arab/Muslim North America: Hopewell, Haudenosaunee, Mississippian, Pueblo
	6/7.E.11.ST	Analyze the effect on the costs of goods and services for trade or barter with the development of specialization in local economies.	<ul style="list-style-type: none"> Early agriculture and labor Long distance trade Guilds
	6/7.E.12.ST	Explain how growing interdependence and technological advances improve living standards within and across societies.	<ul style="list-style-type: none"> Availability of goods Reduction of work time Reducing costs Expanding opportunities for participation

History (6/7.H)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	6/7.H.CH.1	Construct and interpret a timeline using words and abbreviations for identifying key periods in the development of human societies.	<ul style="list-style-type: none"> • Era • Age • Decade, century, millennium • BCE/CE • Circa • Time immemorial • Lunar and solar • Linear and cyclical timelines
	6/7.H.CH.2	<p>Explain the characteristics historians and social scientists have used to define complex societies or “civilizations.”</p> <p><i>Note- The characteristics remain a topic of debate for historians and archeologists and some societies do not include all listed characteristics.</i></p>	<ul style="list-style-type: none"> • The production of surplus food • Urban centers • Stratified social classes • Specialized occupations, economic systems • Systems of government, religion, and learning • Technology, art, and monumental architecture
	6/7.H.CH.3	Describe the key features and developments of independently formed civilizations and cultures between the Neolithic and 900 CE.	<ul style="list-style-type: none"> • Fertile Crescent/Mesopotamia (Iraq, Turkey, Iran, Syria, Israel, Lebanon, Palestine) • Egypt • Mesoamerica (Mexico & Guatemala) • Indus River Valley (India & Pakistan) • Yellow River (China) • Caral-Supe (Peru)
Conflict and Cooperation (H.CC)	6/7.H.CC.4	Use primary and secondary sources to identify and analyze the interactions and exchanges of cultures and civilizations from the Neolithic to 900 CE.	<ul style="list-style-type: none"> • Trade and technology • Diplomacy and warfare • Agriculture • Pathogens • Language • Religion • Friendship and marriage

Concept	Code	Standard	Examples include, but not limited to:
	6/7.H.CC.5	Use primary and secondary sources to identify and analyze the interactions and exchanges of cultures and civilizations after 600 CE.	<ul style="list-style-type: none"> • Colonialism • Trade and technology • Diplomacy and warfare • Agriculture • Pathogens • Language • Religion • Friendship and marriage
	6/7.H.CC.6	Identify examples of historical and contemporary indigenous resilience and resistance to colonial exploration and settlement.	<ul style="list-style-type: none"> • Aboriginal resistance in Australia • Inca and Guarani resistance to Spanish Colonialism • Standing Rock • Preservation of language and culture • Polynesian Voyaging Society
Cause and Effect (H.CE)	6/7.H.CE.7	Identify and describe examples of how conquest and colonialism affected historically underrepresented identities, cultures, and communities.	<ul style="list-style-type: none"> • Land use practices • Utilization of natural resources • Displacement • Conceptions of land ownership and stewardship • Lifeways • Gender identities and roles • Social hierarchy and status
Communities and Pluralism (H.CP)	6/7.H.CP.8	Compare the origins and development of early world religions from the Neolithic to 1500 CE.	<ul style="list-style-type: none"> • Indigenous religious traditions • Polytheism • Monotheism • Animism
	6/7.H.CP.9	Identify the key components of creation or origin stories from various civilizations and cultures.	<ul style="list-style-type: none"> • Deities and acts of creation • Order and chaos • Formation of earth and humans • Cultural values and beliefs • Cyclical or linear narratives

Concept	Code	Standard	Examples include, but not limited to:
	6/7.H.CP.10	Compare and contrast the central tenets and cultural practices of Hinduism, Judaism, Buddhism, Taoism, Christianity, and Islam.	<ul style="list-style-type: none"> • Characteristics of the belief system • Significant texts, practices, and sites • Effect of the belief system on daily life • Relationship between the belief system and government
	6/7.H.CP.11	Investigate the historical origins and modern manifestations of anti-Judaism. <i>Note: Anti-Judaism refers to the bias, discrimination, and violence experienced by Jewish individuals and communities throughout history primarily rooted in religious identity. Antisemitism is the prejudice, discrimination, hostility, or violence directed toward Jewish people or communities and their religious, cultural, and ethnic identity.</i>	<ul style="list-style-type: none"> • The Diaspora of 70 CE and medieval early anti-Judaism • Spanish Inquisition and other persecutions and expulsions in Europe • Social and economic stereotypes • Religious intolerance • 19th-century pseudo-science about race and national identity • Pogroms • Historical roots of the Holocaust • Modern antisemitism
	6/7.H.CP.12	Identify the motivations and methods governments and other institutions use to create, reinforce, or address injustice and divisions in society.	<ul style="list-style-type: none"> • Racism • Sexism • Caste • Antisemitism • Stereotypes • Prejudice • Discrimination
	6/7.H.CP.13	Use primary and secondary sources to identify archaeological evidence of the characteristics of Indigenous civilizations of the Americas and Caribbean basin from the Paleolithic to 1500.	<ul style="list-style-type: none"> • Cliff dwellings and rock shelters • Mound-building • Monumental architecture • Urban centers • Irrigation systems • Calendars • Stone tools, pottery & baskets • Agricultural and horticultural practices • Long distance trade • Pictographs and petroglyphs • Religion and spiritual practices and beliefs

Concept	Code	Standard	Examples include, but not limited to:
	6/7.H.CP.14	Use primary and secondary sources to identify the important characteristics of civilizations and cultures in Western Asia, the Middle East, and North Africa from Paleolithic to 1500.	<ul style="list-style-type: none"> • Monumental architecture • Urban centers • Stone tools, carving, sculptures, & pottery • Calendars • Irrigation systems • Agricultural and horticultural practices • Long distance trade • Metalsmithing • Writing systems • Important technologies • Religion and spiritual practices and beliefs
	6/7.H.CP.15	Use primary and secondary sources to identify the important characteristics of civilizations and cultures in Sub-Saharan Africa.	<ul style="list-style-type: none"> • Monumental architecture • Urban centers • Carvings, sculptures • Calendars • Irrigation systems • Agricultural and horticultural practices • Long distance trade • Metalsmithing • Important technologies • Religion and spiritual practices and beliefs

Grade 8 Standards (US History 1780-1865)

The focus in grade 8 is to build upon knowledge of early U.S. History in grade 5. Students look more closely into the democratic concepts inherited from Greece and Rome, the influence of Enlightenment thinkers, and the contributions of Native American political ideas on the construction of the Constitution and the democratic principles and values of the early Republic. Importantly, these standards encourage students to evaluate the persistent impact of racism, sexism, and other forms of prejudice on laws, treaties, and Supreme Court decisions throughout American history. Students explore the methods and movements that have advocated for the expansion of justice, equality, and equity for historically underrepresented individuals and groups.

As students engage with these standards, they have many opportunities to strengthen their literacy skills through close reading, analysis, and evaluation of complex texts, as well as through writing assignments that require critical thinking and argumentation. The standards require engagement with current events and ongoing debates. When appropriate, it is helpful to explicitly connect the issues of the 18th and 19th century with the events students encounter in the world around them. Encouraging students to draw parallels between historical events and contemporary issues will not only deepen their understanding, but also foster their ability to become informed and engaged citizens.

Essential Disciplinary Practices

I. Develop questions for social science inquiry.	II. Use chronological thinking skills , connecting the past with the present to recognize continuity and change in human history.	III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.	IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.	V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives , intersecting identities, and diverse understandings of the past and present.
VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.	VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.	VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.	IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.	X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action .

Civics (8.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	8.C.PI.1	Explain the significance of the influence of the democratic political concepts of ancient Greece and Rome on the structure and ideas of the Founders and the Constitution.	<ul style="list-style-type: none"> • Civic participation and duty • Voting rights • Trial by jury • Legislative bodies • Constitution writing • Rule of law • Separation of powers • Representative government
	8.C.PI.2	Explain the influence of the Enlightenment and Native American political ideas and documents on the American Revolution and the framework of the American government.	<ul style="list-style-type: none"> • Natural Rights and Locke • Social Contract and Rousseau • Separation of Powers and Montesquieu • Confederacy and the Haudenosaunee
	8.C.PI.3	Identify the reasons for the failure of the Articles of Confederation and the adoption of the U.S. Constitution.	<ul style="list-style-type: none"> • Weak central government • Lack of funding • Unanimous requirement for amendment • Shay’s Rebellion
	8.C.PI.4	Examine and analyze significant primary source documents establishing, limiting, or denying civil rights in the United States and Oregon.	<ul style="list-style-type: none"> • Mayflower Compact (1620) • Declaration of Independence (1776) • Articles of Confederation (1777) • Federalist Papers 1, 10, and 51 (1787) • U.S. Constitution (1789) • Bill of Rights (1791) • Oregon Constitution (1857)
	8.C.PI.5	Evaluate how the persistence of racism, sexism, and other forms of prejudice, affected laws, treaties, and Supreme Court decisions from 1787 to 1865 on sovereignty, status, rights, and liberties of historically underrepresented individuals and groups.	<ul style="list-style-type: none"> • Treaties between Native American Tribes and US Government (1789-1890) • Virginia Declaration of Rights • Johnson v. M’Intosh and Doctrine of Discovery (1823) • Indian Removal Act (1830) • Cherokee Nation v. Georgia (1831) • Worcester v. Georgia (1832) • Elements of U.S. Constitution, including: <ul style="list-style-type: none"> • Article I Section 8 • Article I Section 2 • Article I Section 9

Concept	Code	Standard	Examples include, but not limited to:
			<ul style="list-style-type: none"> • Article IV Section 2 Clause 3 • Article VI • Married Women's Property Act • Fugitive Slave Acts (1793 & 1850) • Oregon Donation Land Claim Act (1850) • What to the slave is the Fourth of July? (1852) • Dred Scott v Sanford (1857)
	8.C.PI.6	Compare and contrast the United States republican form of government to direct democracy, theocracy, oligarchy, authoritarianism, and monarchy.	<ul style="list-style-type: none"> • Representative government • Town meeting • Religious leadership • Divine Right • Dictatorship • Elite rule
	8.C.PI.7	Explain the process of elections in the legislative and executive branches, and the process of nomination/confirmation of individuals in the judicial and executive branches.	<ul style="list-style-type: none"> • Majority rule and individual rights • Popular vote and electoral college • Ballot measures and Constitutional amendment process
	8.C.PI.8	Examine the interconnection of governing power and responsibility in the system of checks and balances.	<ul style="list-style-type: none"> • Congress: enumerated powers, general powers, limits on power, checks on the other two branches; roles of political parties in the organization of Congress; roles within the legislative branch, such as the Speaker of the House, the President of the Senate, minority party leaders; the system for accomplishing legislation, including committees, hearings, and legislative procedures • The Presidency: roles, powers and limits, checks on other two branches, role of the Cabinet, such as the Vice President, Attorney General and Secretaries of State, Defense, Health and Human Services, Homeland Security; executive departments and agencies (such as the Department of Education, the Federal Bureau of Investigation, or the Food and Drug Administration), and branches of the military • The Supreme Court: role and powers, checks on other two branches, lower courts

Concept	Code	Standard	Examples include, but not limited to:
Identity, Roles, and Responsibilities (C.IR)	8.C.IR.9	Identify and understand how to apply the rights and responsibilities of individuals under the Constitution.	<ul style="list-style-type: none"> • Bill of Rights • 14th Amendment • Responsibilities of citizenship
Democratic Principles (C.DP)	8.C.DP.10	Analyze important political and ethical values for individual rights and their lasting effect on the status, rights, and liberties of historically underrepresented individuals and groups embodied in documents such as the Declaration of Independence, the United States and Oregon Constitutions, and the Bill of Rights.	<ul style="list-style-type: none"> • Freedom • Liberty • Democracy • Equality • Equity
	8.C.DP.11	Analyze issues involving liberty in conflict with equality or authority, individual rights in conflict with the common good, or majority rule in conflict with minority rights.	<ul style="list-style-type: none"> • Privacy rights vs. security concerns • Property rights vs. environmental protections • Helmet, seatbelt, or second-hand smoking laws • Religious liberty, free speech, due process, civil rights
Civic Engagement (C.CE)	8.C.CE.12	Examine the evolution of political parties and interest groups and their effect on events, issues, and ideas.	<ul style="list-style-type: none"> • Federalist vs Anti-Federalists • The use of advertising and propaganda • Democratic-Republicans • Abolition and expansion of slavery • 19th -century immigration
	8.C.CE.13	Identify the methods of individuals and movements responsible for the expansion of justice, equality, equity, rights, and responsibilities of citizenship from historically underrepresented groups at the local and national levels.	<ul style="list-style-type: none"> • Enlightenment ideas • Abolitionist movement • Women’s rights • Worker’s rights • Native American resistance and treaty rights
	8.C.CE.14	Evaluate the historical and contemporary means of attempting to create more inclusive societies, including the importance of advocacy and activism related to the expansion of justice, equality, and equity for historically underrepresented individuals and groups.	<ul style="list-style-type: none"> • Abolitionist movement • Seneca Falls convention • Cherokee Constitution • Current issues

Geography (8.G)

Concept	Code	Standard	Examples include, but not limited to:
Geographic Reasoning (G.GR)	8.G.GR.1	Construct and use maps and other representations, technologies, and spatial thinking to understand changes in the demographic composition of North America.	<ul style="list-style-type: none"> • North American Atlantic coast tribal lands • Colonial settlement patterns • Westward expansion of U.S. states into areas inhabited by Indigenous Tribes • Regional differences below and above the Mason-Dixon line • Competing claims in the Southwest (New Spain, France, Mexico, Texas)
	8.G.GR.2	Interpret maps to identify the changes in political geography, population, and economic development of the United States.	<ul style="list-style-type: none"> • Expansion after the American Revolution • Louisiana Purchase • Oregon Territory • Annexation of Texas • “Free states” and states allowing for enslavement
Migration and Movement (G.MM)	8.G.MM.3	Identify and describe the causes and effects of migration, settlement, and cultural diffusion, in the expansion of the United States after the American Revolution until the end of the Civil War.	<ul style="list-style-type: none"> • Indigenous lands and peoples • Expansion of slavery • Settlement and experiences of immigrants
	8.G.MM.4	Investigate the effects of migration on immigrants and the culture where they settle.	<ul style="list-style-type: none"> • Preservation or assimilation of cultural traits and memories • The introduction and adoption of goods, ideas, games, and written and spoken language from country of origin • The adoption of technology, food, and customs

Concept	Code	Standard	Examples include, but not limited to:
Human Interaction and Interconnection (G.HI)	8.G.HI.5	Identify and explain examples of the influence of physical geography on human cultural elements such as law, religion, diet, and architecture.	<ul style="list-style-type: none"> • Locally available building materials • Locally sourced flora and fauna • Religious or spiritual significance of geographic features
	8.G.HI.6	Identify and describe how the physical and human characteristics of places and regions connect to human identities and cultures.	<ul style="list-style-type: none"> • Natural resources and foods • City vs. agrarian lifestyles • Religious practices and sites • Traditional clothing • Art and architecture
Human Environmental Interaction (G.HE)	8.G.HE.7	Identify and describe examples of how conquest and colonialism in North America affected Indigenous peoples' identities, cultures, and communities.	<ul style="list-style-type: none"> • Land use practices • Utilization of natural resources • Displacement • Conceptions of land ownership and stewardship • Availability of food and effects on diet • Missionary conversions and forced education

Economics (8.E)

Concept	Code	Standard	Examples include, but not limited to:
Earning, Saving, and Spending (E.ES)	8.E.ES.1	Compare the education and training requirements, income potential, and primary duties of at least two jobs available to high school students.	<ul style="list-style-type: none"> • CTE programs • Service • Retail • Labor • Minimum wage
	8.E.ES.2	Discuss how unexpected life situations can affect financial well-being and savings plans.	<ul style="list-style-type: none"> • Unexpected layoffs • Accident • Medical emergency • Natural disaster • Identity theft
	8.E.ES.3	Explain how compound interest can generate both wealth and debt.	<ul style="list-style-type: none"> • Savings accounts • Credit card debt • Adjustable and fixed interest rates
	8.E.ES.4	Define and analyze the concept of “fair lending practices” and the history of discrimination and systemic inequalities in the US financial system.	<ul style="list-style-type: none"> • Gender and racial discrimination in lending • Redlining and restrictive housing covenants • Home installment contracts • Forced redistribution of land

Micro and Macro Economics (E.MI)	8.E.MI.5	Explore varying viewpoints on the role and purpose of taxation and government spending historical and contemporary debate.	<ul style="list-style-type: none"> • Lower taxes & limited government spending • Increased taxes & social programs • Government intervention to stabilize the economy • Redistribution of wealth & reduction of inequality
	8.E.MI.6	Explain the role of forced and exploitative labor systems in the economic development of the United States.	<ul style="list-style-type: none"> • Indenture • Peonage and convict leasing • Enslavement and chattel slavery • Sharecropping • Migrant and immigrant labor • Child labor
	8.E.MI.7	Identify the positive and negative effects of technology on labor.	<ul style="list-style-type: none"> • Transportation and shipping • Manufacturing • Textiles • Agriculture • Communication
Incentives, Choice, and Consumer Behavior (E.IC)	8.E.IC.8	Assess the effect of business growth and expansion on the allocation of resources and economic incentives.	<ul style="list-style-type: none"> • Local job creation • Infrastructure development • Tax revenue • Resource consumption • Pollution
Specialization, Trade, and Interdependence (E.ST)	8.E.ST.9	Explain how regional specialization created economic interdependence among the regions of the United States between 1783-1865.	<ul style="list-style-type: none"> • Southern cotton production and Northern textile mills • Transportation networks • Tariffs

History (8.H)

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (H.CH)	8.H.CH.1	Identify the significant political developments surrounding the territorial expansion of the United States in the early republic (1776-1865).	<ul style="list-style-type: none"> • Haitian Revolution • Louisiana Purchase • War of 1812/Tecumseh’s war • Policy of tribal removal • Monroe Doctrine • Annexation of Texas • War with Mexico • Oregon Territory • Dakota Wars
	8.H.CH.2	Utilize the grade 8 Tribal History Shared History resources and other Indigenous voices to examine the differing forms of oppression, including cultural and physical genocide, faced by Indigenous Tribes and acts of resilience and resistance used by Indigenous peoples in response to settler-colonialism.	<ul style="list-style-type: none"> • Armed resistance • Cultural persistence • Language preservation • Treaties • Cooperation and trade • Alliances • Adoption and adaptation of cultural practices
Conflict and Cooperation (H.CC)	8.H.CC.3	Discuss the ongoing debate on attempts at restorative justice to address historic and ongoing injustice.	<ul style="list-style-type: none"> • Recognition • Restitution • Restoration • Reparations • Reconciliation
	8.H.CC.4	Analyze resistance to enslavement through research of primary sources such as newspapers, narratives, accounts of slave auctions, and political and legal records.	<ul style="list-style-type: none"> • The Stono Rebellion of 1739 • The Haitian Revolution of 1791–1804 • Gabriel’s Conspiracy 1800 • German Coast Uprising, 1811 • The rebellion of Denmark Vesey of 1822 • The rebellion of Nat Turner in 1831 • Self-emancipation • Maroon Communities • Plantation sabotage • The role of the Underground Railroad • Black Press, Abolitionist societies, The Black church

Concept	Code	Standard	Examples include, but not limited to:
Cause and Effect (H.CE)	8.H.CE.5	Explain the effects of discoveries and technologies in the 18th and 19th centuries on the political and cultural development of the United States, including the expansion of slavery and the taking of Indigenous lands.	<ul style="list-style-type: none"> • Developments in agriculture such • Increasing speed of transportation • Communication methods • Telegraph • Photography
	8.H.CE.6	Analyze how economic, religious, social, ideological, and political developments led to sectional and national tensions, inspiring reform movements and political and social divisions between 1800-1860.	<ul style="list-style-type: none"> • Second Great Awakening • Abolitionist movements • Women’s Rights • Temperance • Labor tensions • Expansion of slavery
	8.H.CE.7	Evaluate the growing political tensions between 1820-1861 over the institution of slavery within the United States, leading to the Civil War.	<ul style="list-style-type: none"> • Missouri Compromise (1820) • Nat Turner Rebellion (1831) • Nullification Crisis (1832) • Compromise of 1850 (1850) • Kansas-Nebraska Act (1854) • Dred Scott Decision (1857) • Harper’s Ferry (1858)
	8.H.CE.8	Identify and analyze the political and military significance of the Civil War.	<ul style="list-style-type: none"> • Industrialization of warfare • Preservation of the Union • Emancipation Proclamation • Reconstruction • Trench warfare, Ironclad ships, repeating rifles
Communities and Pluralism (H.CP)	8.H.CP.9	Use primary and secondary sources to evaluate how intersecting identities including, gender identity, sexual orientation, age, race, ethnicity, religion, physical and mental ability, and class affect the living histories and experiences of peoples, groups, and events.	<ul style="list-style-type: none"> • Personal accounts and diaries • Religious sermons • Newspaper articles • Art and music
	8.H.CP.10	Identify and explain the contributions and experiences of individuals from traditionally underrepresented identities in Oregon and the United States.	<ul style="list-style-type: none"> • American Indian/Alaska Native/Native Hawaiian • Americans of African, Asian, Pacific Island, Chicano, Latino, Middle Eastern or Jewish descent • Immigrants or refugees • Various religious identities • Lesbian, gay, bisexual, and transgender identities

High School Standards (Focus: US Post 1865 and Modern World Post 1750)

The high school standards provide students with opportunities to develop a deep understanding of government, political parties, interest groups, and media. Emphasizing an analysis of multiple perspectives, students identify historical and contemporary efforts to address discrepancies between democratic ideals and realities for underrepresented groups. The economics standards explore market economies, supply and demand dynamics, and the roles of various economic actors and institutions.

The history standards facilitate an analysis of continuity and change, conflicts, and cooperation, causes and effects, and the diverse experiences within U.S. and world history. For U.S. history from 1865 to the present, students examine social, political, and economic changes following the Civil War, including Reconstruction and late 19th and early 20th century attempts at expanding the rights underrepresented groups. Students analyze economic growth, the evolving role of government, and efforts to reduce inequalities. Crucially, students evaluate actions and methods used by underrepresented groups to achieve expanded rights and liberties. Additionally, students trace the evolving role of U.S. foreign policy from the Monroe Doctrine to the present day, exploring conflicts and compromises that shaped the U.S. as a global power.

For world history, students analyze the development of nationalism and nation-states and the types of governments that shaped the 20th century. They explore superpower rivalries, the rise of international organizations during the Cold War era, and efforts at global cooperation and development. A significant new addition to the US and World History standards includes an exploration of the events and policies of the Holocaust, the international community's response, and efforts to hold perpetrators accountable. Students also analyze the conditions and response of the world community to other 20th-century genocides through international tribunals and truth and reconciliation commissions.

Essential Disciplinary Practices

<p>I. Develop questions for social science inquiry.</p>	<p>II. Use chronological thinking skills, connecting the past with the present to recognize continuity and change in human history.</p>	<p>III. Collect, interpret, evaluate, and apply information from primary and secondary sources to better understand and create historical narrative distinguishing between fact and opinion.</p>	<p>IV. Seek and analyze diverse perspectives to develop a more complete understanding of past and current events.</p>	<p>V. Evaluate and assess how discrimination, racism, and inequality create historical narratives, individual perspectives, intersecting identities, and diverse understandings of the past and present.</p>
<p>VI. Construct well-reasoned and logically coherent explanations, arguments, and solutions related to complex societal issues.</p>	<p>VII. Cultivate global awareness and cultural understanding to effectively engage with diverse cultures and perspectives in an interconnected world.</p>	<p>VIII. Demonstrate empathy to understand how identities shape actions of resistance and resilience among individuals and communities.</p>	<p>IX. Develop the necessary skills to critically analyze and evaluate digital and social media content, identify reliable sources, and become more informed and responsible digital citizens.</p>	<p>X. Apply the practices and knowledge of social science to determine the most effective ways to take informed civic action.</p>

Civics (HS.C)

Concept	Code	Standard	Examples include, but not limited to:
Political Institutions (C.PI)	HS.C.PI.1	Investigate and compare core elements of early governments that were influential and evident in the United States government structure.	<ul style="list-style-type: none"> • Athenian democracy • Roman republicanism • Enlightenment ideals • Haudenosaunee Confederacy
	HS.C.PI.2	Compare and contrast the United States republican form of government to direct democracy, theocracy, oligarchy, authoritarianism, and monarchy.	<ul style="list-style-type: none"> • Representative government • Town meeting • Religious leadership • Divine Right • Dictatorship • Elite rule
	HS.C.PI.3	Examine and compare institutions, functions, and processes of government.	<ul style="list-style-type: none"> • Local • Tribal • County • State • Federal
	HS.C.PI.4	Using the Tribal History/Shared History resources and other primary and secondary source documents, identify and explain the development and mechanisms for the government-to-government relationship between Oregon and the nine federally recognized tribal governments.	<ul style="list-style-type: none"> • 2001 Senate Bill 770 • Executive Order 96-30 • Legislative Commission on Indian Services • Specific tribal governments
	HS.C.PI.5	Explore and explain the historical evolution of the debate over the role, function, and size of the federal branches of government.	<ul style="list-style-type: none"> • Federalism • Necessary and proper (Elastic clause) • Presidential use of executive orders • Congressional use of filibuster • Judicial use of the shadow docket • Federal agencies' rule-making power

Concept	Code	Standard	Examples include, but not limited to:
	HS.C.PI.6	Analyze and evaluate a landmark United States Supreme Court case addressing principles of federalism.	<ul style="list-style-type: none"> • Separation of powers • Republican government • Voting rights • Individual rights
	HS.C.PI.7	Compare core documents associated with the protection of individual rights.	<ul style="list-style-type: none"> • The U.S. Bill of Rights • The 14th Amendment • Article I of the Oregon Constitution • Dept. of Education Title VI and Title IX • Universal Declaration of Human Rights • International Covenant on Civil and Political Rights • Convention on the Elimination of All Forms of Racial Discrimination
Identity, Roles, and Responsibilities (C.IR)	HS.C.IR.8	Using primary sources from multiple perspectives, discuss and debate the central ideas of the government of the United States and Oregon.	<ul style="list-style-type: none"> • Popular sovereignty • Tribal sovereignty • Limitations of rights based on race, gender, and age • Constitutionalism • Republicanism • Federalism • Individual rights • The social contract • Natural rights
	HS.C.IR.9	Describe the civic behaviors that promote and strengthen a pluralistic democracy.	<ul style="list-style-type: none"> • Cooperation and compromise • Joining an organization or participating in the community • Engaging with multiple perspectives • Civic activism • Critical thinking • Journalism • Voting in elections • Military service • Volunteering • Holding public office

Concept	Code	Standard	Examples include, but not limited to:
	HS.C.IR.10	Analyze how political parties, interest and community groups, corporations, and mass media influence the beliefs and behaviors of individuals, and the policies and laws adopted by local, state, and national governments.	<ul style="list-style-type: none"> • Advertising • Fund raising • Grassroots & astroturfing • Lobbying • Campaign contributions
	HS.C.IR.11	Identify and explain the roles and responsibilities of branches and agencies responsible for the foreign policy of the United States.	<ul style="list-style-type: none"> • Wars • Trade • Treaties • Diplomacy
Democratic Principles (C.DP)	HS.C.DP.12	Using primary sources from multiple perspectives, identify and explain historical and contemporary efforts to narrow discrepancies between foundational ideas and values of American democracy and the realities of American political and civic life for traditionally underrepresented groups.	<ul style="list-style-type: none"> • Women’s rights organization: National Organization of Women • Black Power Organizations: Black Panther Party • Chicano Movement: La Raza Unida Party • LGBTQ2IA+: Human Rights Campaign • Native American: American Indian Movement • People with Disabilities: American Association of People with Disabilities • Asian American: Asian American Political Alliance • Jewish American: Anti-Defamation League
	HS.C.DP.13	Argue and defend positions on contemporary issues in which foundational ideas or values are in tension.	<ul style="list-style-type: none"> • Majority rule and individual rights • Popular vote and Electoral College • Liberty and equality • Equity and equality • Individual rights and community interests • Freedom and security
	HS.C.DP.14	Identify and analyze the existence and perpetuation of discrimination and inequity in the local, state, national, or global context.	<ul style="list-style-type: none"> • Employment discrimination • Healthcare disparities • Environmental impacts • Educational inequities

Concept	Code	Standard	Examples include, but not limited to:
	HS.C.DP.15	Identify and evaluate the effect of the exclusionary language and intent of the Oregon and U.S. Constitution and the provisions and process for expanding and protecting civil rights.	<ul style="list-style-type: none"> • Oregon Constitution: Article I Sec. 1-20 • Oregon Constitution: Article II Sec. 6 • Oregon Constitution: Article II XV Sec. 8 • US Constitution: Article 1 Sec. 2 • US Constitution: Article 4 Sec. 2 • Amendments to US Constitution
	HS.C.DP.16	Identify the requirements and process for voting.	<ul style="list-style-type: none"> • Citizenship, age, residency • Registration and process • Mail and in-person ballots and voter guides • Absentee voting • Counting and certification
Civic Engagement (C.CE)	HS.C.CE.17	Explain how active citizens and political or social movements can affect the lawmaking process locally, nationally, and internationally.	<ul style="list-style-type: none"> • Advocacy and lobbying • Social/political movements • Civil disobedience • Litigation and legal advocacy
	HS.C.CE.18	Identify and assess the planning and methods groups facing discrimination used to achieve access to voting, as well as expansion of rights and liberties from 1865 to the present.	<ul style="list-style-type: none"> • Women’s rights • Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ2IA+) Civil Rights Movement • Disability rights and justice movement • Environment movement • Health and rights of workers • Native American rights, self-determination, sovereignty
	HS.C.CE.19	Compare the debate over a public policy issue from the past with a contemporary issue and evaluate the role of political parties, interest groups, social movements, and media in influencing public opinion.	<ul style="list-style-type: none"> • Labor • Environment • Disability rights • Voting • Education

Geography (HS.G)

Concept	Code	Standard	Examples include, but not limited to:	
Geographic Reasoning (G.GR)	HS.G.GR.1	Use geographic tools, various kinds of maps, and geospatial technologies to examine geographic components of past and current world events or to solve geographic problems.	<ul style="list-style-type: none"> • GIS, GPS, remote sensing • Natural disasters • Humanitarian crises • Climate change • Global pandemics • War 	
	Migration and Movement (G.MM)	HS.G.MM.2	Analyze recent voluntary and forced migration patterns to identify and understand the push and pull factors and their effect on people and places.	<ul style="list-style-type: none"> • Conflicts and violence • Economic hardship and opportunities • Environmental degradation • Climate change • Persecution and discrimination • Family reunification • Freedom and justice • Political and social response to immigration
		HS.G.MM.3	Investigate and analyze how political and economic decisions determine the settlement patterns of human populations, including the removal and segregation of communities in the United States.	<ul style="list-style-type: none"> • Westward expansion of the United States • Dispossession of Indigenous lands • Creation of urban ghettos and food deserts • The Great Migration • Practice of redlining • Oregon’s Vanport and “Sundown Towns” • Development of suburbs • Development of the “Sunbelt” • Land use policy and rural areas • Gentrification
	HS.G.MM.4	Investigate and analyze the migration and settlement patterns of human populations, including the removal and segregation of communities in past and in current societies globally.	<ul style="list-style-type: none"> • Relocation due to infrastructure projects • War refugees and displaced persons • Expulsion and removal for “ethnic cleansing” • Discrimination, prejudice, and racism • Response to natural disaster or environmental degradation 	

Concept	Code	Standard	Examples include, but not limited to:
	HS.G.MM.5	Explain how changes in transportation and communication technology affect the spatial connections among human settlements and the diffusion of ideas and cultural practices including religious beliefs, economic exchange, and languages.	<ul style="list-style-type: none"> • Urbanization • Increased mobility • Expansion of trade networks • Globalization of information • Religious and ideological movements
Human Interaction and Interconnection (G.HI)	HS.G.HI.6	Identify the effects of geographical factors on the interactions among societies.	<ul style="list-style-type: none"> • Bodies of water • Mountains • Deserts • Climate • Presence or scarcity of natural resources • Population density
	HS.G.HI.7	Assess the effect of human settlement activities on the environmental and cultural characteristics of specific places and regions.	<ul style="list-style-type: none"> • Size and density of the population • Ethnic and religious makeup • Language • Art and music • Values associated with land use such as stewardship vs. ownership • Architecture and infrastructure • Political organization
	HS.G.HI.8	Identify examples of conflict and cooperation involving the use of land and natural resources.	<ul style="list-style-type: none"> • Border disputes over natural resources such as water • Wars, including acts of genocide, for the acquisition of land • Agreements and settlements to share resources • International immigration policies

Concept	Code	Standard	Examples include, but not limited to:
<p>Human Environmental Interaction (G.HE)</p>	<p>HS.G.HE.9</p>	<p>Explain how technological developments, societal decisions, and personal practices influence global resource consumption patterns, conservation, and environmental sustainability.</p>	<ul style="list-style-type: none"> • International shipping • Development of highway systems • Individual automobile ownership • Residential zoning decisions • Technology and alternative energy resources
	<p>HS.G.HE.10</p>	<p>Evaluate efforts at the local, national, or international level to address the use of limited or environmentally harmful resources.</p>	<ul style="list-style-type: none"> • Campaigns to alter consumption patterns • Approaches to land and resource stewardship • Assessment of carbon footprint • Mitigation and adaptation strategies • International summits on climate
	<p>HS.G.HE.11</p>	<p>Identify and describe how the relationship to land, utilization of natural resources, displacement, and land ownership affects historically underrepresented identities, cultures, and communities.</p>	<ul style="list-style-type: none"> • Native American tribal lands and reservations • Sovereignty and autonomy • Indigenous lands and corporate extraction contracts • Voluntary or forced migration • Establishment of political boundaries

Economics (HS.E)

Concept	Code	Standard	Examples include, but not limited to:
Micro and Macro Economics (E.MI)	HS.E.MI.1	Define supply and demand and explain the factors that determine the production and distribution of goods and services in a market economy.	<ul style="list-style-type: none"> • Supply and demand dynamics • Prices, profits, and competition • Government policies and interventions • Consumers and producers
	HS.E.MI.2	Create and explain economic models of supply and demand.	<ul style="list-style-type: none"> • An economic graph showing supply and demand • Identifying determinants of supply and demand • Shifting curves on a diagram or graph
	HS.E.MI.3	Analyze the effects of shortages and surpluses on supply and demand.	<ul style="list-style-type: none"> • Effects on prices • Consumer behavior • Incentives for suppliers • Illegal markets • Innovation • Government intervention
	HS.E.MI.4	Explain and give examples of the roles the government may play in a market economy.	<ul style="list-style-type: none"> • Provision of public goods and services • Redistribution of income • Protection of property rights • Resolution of market failures • Government bailouts • Setting interest rates • Tax incentives
	HS.E.MI.5	Explain the role of banks and other financial institutions in the market economy of the United States and analyze the reasons for banking crises.	<ul style="list-style-type: none"> • Intermediaries between savers and borrowers • Payment services • Risk management • Liquidity shortages • Asset quality issues • Regulatory failures
	HS.E.MI.6	Describe the intent and functions of the Federal Reserve System.	<ul style="list-style-type: none"> • Monetary policy • Bank regulation • Payment systems • Financial stability

Concept	Code	Standard	Examples include, but not limited to:
	HS.E.MI.7	Assess the health of the U.S. economy by applying the economic indicators of inflation, deflation, Gross Domestic Product (GDP), and unemployment from 1865 to the present.	<ul style="list-style-type: none"> • Financial panics of 1873 and 1893 • Roaring Twenties • Great Depression • Post WWII economic growth • Great Recession
Incentives, Choice, and Consumer Behavior (E.IC)	HS.E.IC.8	Explain how consumers and producers confront the condition of scarcity by making choices that involve opportunity costs and tradeoffs.	<ul style="list-style-type: none"> • Buying decisions • Long-term financial planning • Maximizing utility • Minimizing inefficiencies
	HS.E.IC.9	Analyze the effect of global events such as wars and technological developments on industry and consumers.	<ul style="list-style-type: none"> • Consumer demand • Raw materials • Supply chains • Innovation and productivity • Government interventions
	HS.E.IC.10	Describe the potential intended and unintended benefits and negative consequences of government economic programs and policies on the welfare and well-being of individuals and groups including traditionally underrepresented groups.	<ul style="list-style-type: none"> • American Indian/Alaska Native/Native Hawaiian • Americans of African, Asian, Pacific Island, Chicano, Latino, Middle Eastern or Jewish descent • Immigrants or refugees • Various religious identities • Lesbian, gay, bisexual, and transgender identities
Specialization, Trade, and Interdependence (E.ST)	HS.E.ST.11	Analyze the role of comparative advantage in the international trade of goods and services.	<ul style="list-style-type: none"> • Specialization and efficiency • Mutual gains through trade • Supply chain interdependence • Political and social response
	HS.E.ST.12	Identify the basic characteristics of monopoly, oligopoly, monopolistic competition, and perfect competition.	<ul style="list-style-type: none"> • Number of producers • Level of consumer choice • Product differentiation • Price and non-price competition • Allocation of resources • Barriers to entry

Concept	Code	Standard	Examples include, but not limited to:
	HS.E.ST.13	Explain how international economic trends and policies affect political, social, and economic conditions in various nations.	<ul style="list-style-type: none"> • Political stability • Social welfare • Environmental and resource development • Interdependence • Migration
	HS.E.ST.14	Summarize the role and effect of economic institutions within market economies.	<ul style="list-style-type: none"> • Labor unions • Multinationals • Nonprofit organizations
	HS.E.ST.15	Analyze the effect on national and global markets of the use of slavery and other exploitative labor systems in the development of the U.S. infrastructure, wage competition, trade, and standards of living.	<ul style="list-style-type: none"> • Indenture • Peonage • Convict leasing • Sharecropping • Bracero program and migrant labor • Chinese immigrant labor • Contemporary prison labor

US History (HS.US) 1865-Present

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (US.CH)	HS.US.CH.1	Analyze social, political, and economic continuity and change following the Civil War and Reconstruction (1865-1896) with attention to how post-war policies and actions affected traditionally underrepresented groups and individuals.	<ul style="list-style-type: none"> • The need for federal troop presence in the South • Intent and implications of the 13th, 14th, and 15th Amendments and the idea of a “second founding” • Freedmen’s Bureau and organizations for Black equality • Establishment and expansion of Freedmen’s towns • Accomplishments and limitations of Radical Reconstruction • Continued expansion and settlement on Indigenous lands • Growth of industry and labor tensions
	HS.US.CH.2	Using primary sources from multiple perspectives, identify and analyze developments in the growth of the US economy, the changing role of government, and efforts of individuals and organizations attempting to reduce political, economic, and social inequalities in the 20th century.	<ul style="list-style-type: none"> • Economic policies and labor unions • Progressive Era reforms and regulations • New Deal and Great Society Programs • Women’s suffrage and Civil Rights • Activism for LGBTQ2SIA+ Equality
	HS.US.CH.3	Analyze the foreign policy statements of the United States to trace the changing role of United States intervention in global affairs from 1823 to the present.	<ul style="list-style-type: none"> • Washington’s Farewell Address • Monroe Doctrine • Interventionism • Isolationism • Roosevelt Corollary • “Making the world safe for democracy.” • Good Neighbor Policy • US interventions in Latin America • Truman Doctrine • Kennedy Doctrine • Containment • Bush Doctrine

Concept	Code	Standard	Examples include, but not limited to:
	HS.US.CH.4	Identify and analyze the developments and consequences of significant changes in technology on American society and culture from 1865-present:	<ul style="list-style-type: none"> • Industrialization and assembly lines • Automobiles • Electricity and communication • Wartime mobilization • Leisure time • Medical discoveries • Sanitation systems • The Internet
Conflict and Cooperation (US.CC)	HS.US.CC.5	Analyze primary sources from multiple perspectives to develop an argument about how the conflict between traditionalism and modernity in the early 20th century generated both progress and backlash on issues of justice and equality.	<ul style="list-style-type: none"> • Harlem Renaissance and modern art • Shifting immigration patterns and Great Migration • Reemergence of the Ku Klux Klan • Increasing role of women in the workplace • Debates over evolution and role of religion in public life • The visibility of same-sex (LGBTQ2SIA+) relationships • Prohibition and the “Jazz Age”
	HS.US.CC.6	Identify global conflicts and compromises to evaluate actions of the United States as an emerging global power between 1890-1945.	<ul style="list-style-type: none"> • Acquisition of lands beyond North America • Spanish-American War • Military interventions in the western hemisphere • World War I • League of Nations • Economic intervention and cooperation • WWII • United Nations
	HS.US.CC.7	Analyze how the differing ideologies and policies of the United States and the Soviet Union contributed to conflict and cooperation in multiple continents during the Cold War Era between 1945-1991.	<ul style="list-style-type: none"> • Military Interventions • Economic intervention and cooperation • Clandestine or covert operations • NATO (North Atlantic Treaty Organization) • Warsaw Pact • International Monetary Fund • Peace Corps

Concept	Code	Standard	Examples include, but not limited to:
	HS.US.CC.8	Identify how Cold War tensions between the United States and the Soviet Union shaped domestic attitudes, culture, and policies.	<ul style="list-style-type: none"> • Anti-Communism campaigns • Nationalism and patriotism • Nuclear anxiety • Military spending • Space Race • Propaganda
	HS.US.CC.9	Analyze examples of US intervention, conflict, and compromise between the United States and other nations, groups, and individuals in the post-Cold War Era.	<ul style="list-style-type: none"> • Kuwait and Iraq • Somalia • Haiti • Bosnia and Kosovo • Iraq • Afghanistan • UN Missions
Cause and Effect (US.CE)	HS.US.CE.10	Evaluate the actions and methods groups facing discrimination used to achieve expansion of rights and liberties from 1865-present.	<ul style="list-style-type: none"> • Mutual aid societies • Identity-based social organizations • Political organizations • Economic decisions • Civil disobedience and protest • State and federal legislation • Supreme Court challenges
	HS.US.CE.11	Using primary source images, data, and documents, describe the causes of immigration to the United States and identify the domestic social and political responses to migration and immigration in the United States from the 19th century to the present.	<ul style="list-style-type: none"> • Nativism • Anti-Irish discrimination • Chinese Exclusion Act • “Gentleman’s Agreement” • 1921 and 1924 quota systems • Bracero program • 1965 Immigration Act • 1980 US Refugee Act • 2018 Executive Order 13780

Concept	Code	Standard	Examples include, but not limited to:
Communities and Pluralism (H.CP)	HS.US.CP.12	Examine how underrepresented groups, including those identifying by race, ethnicity, gender, sexual orientation, and religion viewed themselves and contributed to the identity of the United States in the world from 1865-present.	<ul style="list-style-type: none"> • American Indian/Alaska Native/Native Hawaiian • Americans of African, Asian, Pacific Island, Chicano, Latino, Middle Eastern or Jewish descent • Immigrants or refugees • Various religious identities • Lesbian, gay, bisexual, and transgender identities
	HS.US.CP.13	Using the Tribal History/Shared History resources and other primary and secondary documents, analyze and explain the histories of the American Indian/Alaska Natives and the history of Native Hawaiians in Oregon to examine the effect of state and federal actions and policies on tribal populations, rights, and culture.	<ul style="list-style-type: none"> • 1871 Indian Appropriations Act • Boarding school era • Dawes Act (1887) • Indian Reorganization Act • Treaties and federal policies • Sovereignty and Gov-Gov relations • Tribal termination and relocation • Tribal restoration • American Indian Movement • Land Back Movement • Indian water rights
	HS.US.CP.14	Examine the perspectives of survivors of Indigenous genocide, Black communities destroyed by violence, and other human rights violations utilizing primary sources from multiple perspectives including written and recorded survivor testimonies.	<ul style="list-style-type: none"> • Oregon’s Trail of Tears • Tulsa massacre • Japanese incarceration • Stonewall uprising • War refugees • Holocaust and other genocides
	HS.US.CP.15	Analyze the long-term consequences of the Jim Crow era (1870s–1960s).	<ul style="list-style-type: none"> • Legal and social failures to guarantee racial equality • Promulgation of white supremacy • State and vigilante violence targeted at individuals and communities • The role of racist groups like the Ku Klux Klan • Black leaders and organizations working for Civil Rights and equality

Concept	Code	Standard	Examples include, but not limited to:
	HS.US.CP.16	Assess the role and consequences of antisemitism in the United States.	<ul style="list-style-type: none"> • Religious foundations of antisemitism • Historical and contemporary stereotypes • Exclusion of Jews and white supremacy • Response to persecution in Nazi Germany • Immigration restrictions • Media and propaganda portrayals of victims
	HS.US.CP.17	Analyze the role of religion in shaping social, cultural, and political developments in the United States during the 20 th century.	<ul style="list-style-type: none"> • Social movements • Cultural values • Political ideologies • Public policies
	HS.US.CP.18	Analyze the origins, evolution, and goals of the movement for Black equality from 1865 to the present, including examples of the social and political resistance to integration and equality.	<ul style="list-style-type: none"> • Civil & political initiatives during Reconstruction 1865-1877 • Participation in segregated military • Black activists and leaders 1865-1968 • Black Organizations 1900-Present • Responses to violence
	HS.US.CP.19	Identify and analyze political, social, and intellectual movements in the post-WWII United States that challenged discrimination and changed traditional assumptions about race, ethnicity, class, gender, the environment, and religion.	<ul style="list-style-type: none"> • Women’s rights • Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ) Civil Rights Movement • Chicano Movement • Combatting antisemitism • Disability rights movement • Environment movement • Health and rights of workers • Native American rights, self-determination, sovereignty

Concept	Code	Standard	Examples include, but not limited to:
Continuity and Change (WR.CH)	HS.WR.CH.1	Use primary and secondary resources to analyze the development of political identity associated with the nation-state and nationalism.	<ul style="list-style-type: none"> • French Revolution • Haiti • Gran Columbia • German Unification • Zionism • Arab Nationalism • Indian Nationalism • Ghana/Gold Coast • Kenya
	HS.WR.CH.2	Analyze the political, social, and economic causes and effects of industrialization in Europe and North America between 1850 and the present	<ul style="list-style-type: none"> • Migration • Industrial pollution • Labor unions • Class stratification • Cosmopolitan cities • Expansion of citizen rights • Total War • Multinational Corporations
Conflict and Cooperation (WR.CC)	HS.WR.CC.3	Examine various means national and cultural groups used in attempts to combat the power of European Imperialism between 1750-1945.	<ul style="list-style-type: none"> • Peru • Haiti • China • India • Hawaii • UNIA
	HS.WR.CC.4	Analyze and assess how superpower rivalries created new political alliances, led to proxy wars, and resulted in the rise of international organizations from 1945-1991.	<ul style="list-style-type: none"> • Cuba • China • Korea • Vietnam • Congo • NATO • Warsaw Pact

Concept	Code	Standard	Examples include, but not limited to:
	HS.WR.CC.5	Assess the effectiveness of organizations and institutions designed to foster collaboration, compromise, and development from 1945-present.	<ul style="list-style-type: none"> • United Nations • NATO • European Union • World Bank • World Trade Organization • Group of Twenty • African Union • MERCOSUR • APEC (Asia Pacific Economic Cooperation) • USMCA
	HS.WR.CC.6	Analyze methods used by state and non-state actors in efforts to decolonize, including protests, social media campaigns, non-violent actions, boycotts, terrorism, guerilla warfare, and other methods from 1945 to the present.	<ul style="list-style-type: none"> • India • Vietnam • Algeria • Kenya • Ghana • Angola • Poland • East Germany (GDR)
Cause and Effect (WR.CE)	HS.WR.CE.7	Analyze causes and effects of political revolutions in multiple global regions from 1789 to the present.	<ul style="list-style-type: none"> • France 1789 • Haiti 1791 • Latin American Wars of Independence 1808 • European revolutions of 1848 • Russia 1917 • Mexico 1917 • Vietnam 1945 • China 1949 • Cuba 1953 <p><i>Note-Years denote beginning of revolution</i></p>

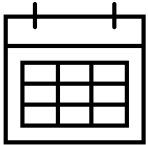
Concept	Code	Standard	Examples include, but not limited to:
	HS.WR.CE.8	Determine the causes of World War I.	<ul style="list-style-type: none"> • Militarism • Alliances • Industrialization • Nationalism
	HS.WR.CE.9	Analyze the political, social, economic, and cultural developments following World War I.	<ul style="list-style-type: none"> • Communist and Socialist Political Parties • Role of Women • Rights of Colonial subjects • Technology • Traditional Religion • Race Relations
Communities and Pluralism (WR.CP)	HS.WR.CP.10	Identify the characteristics of fascism, militarism, and totalitarianism as exhibited in the rise of the authoritarian regimes in Italy, Japan, Germany, and the Soviet Union during the 1920s and 1930s	<ul style="list-style-type: none"> • Authoritarian Leadership • Militarism • Nationalism • Autarky • Totalitarian control • Corporate state • Expansionism and colonialism • Racist ideology • Propaganda • Surveillance • Terror
	HS.WR.CP. 11	Determine the causes of World War II.	<ul style="list-style-type: none"> • Nationalism • Weakness of League of Nations • Economic depression • Territorial ambition • Appeasement

Concept	Code	Standard	Examples include, but not limited to:
	HS.WR.CP.12	Identify the causes and effects of Japanese, Soviet, and German colonial military occupation on civilians from 1910-1945.	<ul style="list-style-type: none"> • Expansionism and colonialism • Ideological and racist motivations • Military strategy • War and genocide • Resistance and collaboration • Refugees and forced migration • Resilience and Long-term trauma
	HS.WR.CP.13	Analyze the political, social, economic, and cultural developments following World War II.	<ul style="list-style-type: none"> • Cold War • Decolonization • Ideological competition in Africa, Asia, and Americas • UN and international organizations • Civil Rights Movement • EEC and EU • Technological Advancements • Cultural exchange
	HS.WR.CP.14	Identify and explain the significance of the origins of antisemitism.	<ul style="list-style-type: none"> • Anti-Judaism within Catholic and Protestant teachings. • Expulsion of Jews from various European countries • State-sponsored or sanctioned violence including pogroms • Laws limiting Jewish rights before the Nazi party • Eugenics and “Social Darwinism”
	HS.WR.CP.15	Explain the significant events, public policies, and experiences of the Holocaust.	<ul style="list-style-type: none"> • Jewish life in Germany before and after the rise of the Nazi party • The Nuremberg Laws and related laws limiting and eliminating Jewish and other identity groups' rights (1933-1945) • Kristallnacht, rising violence against Jews and other identity groups • Invasion of Poland, creation of ghettos and concentration camps • Wannsee Conference and adoption of the Final Solution • Stories of the victims of the Holocaust

Concept	Code	Standard	Examples include, but not limited to:
	HS.WR.CP.16	Analyze primary documents to examine the role individual bystanders, collaborators, and perpetrators played in the implementation of Nazi policies against Jewish people and other targeted groups, as well as the role of resisters in opposing the Nazis and their policies within German-occupied territory.	<ul style="list-style-type: none"> • Diaries and letters • Photographs and film • Government Documents • Witness testimony • Trial documents • Newspaper and magazine accounts
	HS.WR.CP.17	Evaluate the international community’s responses to the persecution of Jews and other identity groups during the Holocaust.	<ul style="list-style-type: none"> • International response or non-response to Nazi racial laws • Evian & Bermuda conferences, antisemitic and anti-immigration policies • Appeasement, collaboration with German actions and policies • Public statements addressing violations and violence against Jews and other identity groups.
	HS.WR.CP.18	Analyze the conditions and responses to genocides of the 20th century.	<ul style="list-style-type: none"> • Herero & Nama • Armenian • Holodomor • Cambodia • Rwanda • Guatemala • Myanmar
	HS.WR.CP.19	Analyze efforts among nation-states and in the international community’s efforts to hold perpetrators responsible for their involvement in the Holocaust and other acts of genocide.	<ul style="list-style-type: none"> • The Nuremberg and Tokyo trials • UN -Prevention and Punishment of the Crime of Genocide • UN Declaration of Human Rights • International Criminal Tribunal for Former Yugoslavia • Argentina- Commission on Disappearance of Persons • Ecuador -The Truth Commission • Bangladesh-War Crimes Fact Finding Committee • Rwanda-National Unity and Reconciliation Commission • South Africa-Truth and Reconciliation Commission <p><i>Note-Additional examples included in 6/7.C.DP.9</i></p>

INSTRUCTIONAL MATERIALS ADOPTION SCHEDULE

Description



ODE evaluates and adopts instructional materials on a **seven-year schedule**. The schedule rotates content area materials for adoption from year-to-year. This annual process helps to ensure that quality instructional content is being adopted regularly across all content areas. The state adoption process includes:

- The development of **clear criteria for evaluation** and
- an **independent, third-party review** of potential materials.

The State Board of Education is responsible for maintaining a review cycle at the state level. Below is the current the Board approved schedule for review and adoption of instructional materials.

Adoption Cycle

Content Area	State Evaluation Year	State Adoption-October of...	For Use in Classrooms by Fall of...	Postponement Period* Ends-Fall of...
World Languages	2019-2020	2020	2021	2023
ELA and ELL/ ELP	2020-2021	2021	2022	2024
Mathematics	2021-2022	2022	2023	2025
Science	2022-2023	2023	2024	2026
Health	2023-2024	2024	2025	2027
Social Sciences	2024-2025	2025	2026	2028
World Languages/ The Arts/ Physical Education	2025-2026	2026	2027	2029

* School Districts that wish to delay adoption may postpone for up to two years and remain Division 22 compliant as long as they submit an approved [postponement request](#).

EMPLOYMENT CONTRACT

between

JEFFREY M. ROBERTS

and

THE GOVERNING BOARD OF SEASIDE SCHOOL DISTRICT

CLATSOP COUNTY, SEASIDE, OREGON

This is a contract of employment entered into this 19th day of May, 2026 by the Seaside School District, located in Clatsop County in the State of Oregon. This contract of employment is mutually entered into between Seaside School District, acting through its Board of Directors (hereinafter called the Board) and Jeff Roberts (hereinafter called the Superintendent). The purpose of this agreement is to establish the mutual and respective responsibilities, terms and conditions under which the Superintendent will serve the Seaside School District as its Superintendent. The parties hereby agree to the following:

1. Term of Employment

The District employs the Superintendent, and the Superintendent accepts employment, as Superintendent of Schools for Seaside School District 10 for a term beginning July 1, 2026, and ending June 30, 2029, unless earlier terminated in accordance with this Agreement and applicable law. This contract may be extended at the mutual agreement of the Board and the Superintendent by action of the Board on or before May 1st of any year of this agreement, but in no event shall this contract be longer than three years in duration.

2. Certification and Qualifications

The Superintendent represents that he holds, and shall maintain throughout the term of this Agreement, all licenses, certificates, endorsements, registrations, and qualifications required by the State of Oregon, the Teacher Standards and Practices Commission, and applicable law to serve as Superintendent of Schools.

Failure to maintain required licensure, certification, or qualifications may constitute cause for termination.

3. Duties

The Superintendent shall serve as the chief administrative officer of the District and shall be responsible to the Board for the administration, management, and leadership of the District.

The Superintendent shall perform all duties required by law, Board policy, District rules, and this Agreement, including but not limited to implementation of Board policy, supervision of District personnel, administration of District programs and operations, budget development and execution, instructional leadership, community and family engagement, compliance with applicable law, and progress toward Board-adopted goals.

The Superintendent reports to the Board as a body. The Board Chair may serve as the primary point of contact for routine contract administration, scheduling of evaluation processes, and approvals specifically assigned to the Board Chair under this Agreement. Nothing in this Agreement authorizes the Board Chair or any individual Board member to supervise the Superintendent independently or to exercise authority reserved to the Board.

4. Compensation

For the 2026–2027 contract year, the District shall pay the Superintendent an annual base salary of one hundred seventy thousand dollars (\$170,000), paid in accordance with the District’s regular payroll practices.

Subject to the Superintendent receiving a positive annual performance evaluation, the Superintendent's base compensation shall increase by two percent (2%) in each subsequent contract year, as shown in Appendix A. The district shall make the employer contributions and half of the six percent (6%) employee contribution (\$5,100 in 26/27, \$5,202 in 27/28, and \$5,306 in 28/29) to the Public Employees Retirement System as required by law. The Superintendent shall be responsible for paying the remaining portion of the employee contribution, through payroll deduction.

5. Annual Salary Review

Any salary increase beyond the increases identified in Section 4 shall be at the Board's discretion and must be approved by Board action and documented in a written amendment to this Agreement. In considering any salary adjustment, the Board may consider, among other factors, the Superintendent's performance evaluation, progress toward Board-adopted goals, District financial condition, student outcomes and operational performance, comparable superintendent compensation, administrator and employee compensation patterns, and the long-term fiscal interests of the District.

The Superintendent's base salary may be adjusted only by mutual written agreement of the Board and Superintendent, approved by Board action.

6. Tax-Sheltered Annuity / 403(b)

During the term of this Agreement, and subject to applicable law, plan requirements, and IRS contribution limits, the District shall pay six percent (6%) (\$10,200 in 26/27, \$10,404 in 27/28, \$10,612 in 28/29) of the Superintendent's annual salary to a tax-sheltered annuity or 403(b) account for the Superintendent of his choice. This will be paid on a monthly basis, dividing the total yearly contribution into twelve (12) equal payments.

This contribution shall be made only during active employment and shall not be paid as cash compensation if the Superintendent does not participate in an eligible plan.

7. Insurance Benefits

The district will contribute \$1875.00 per month towards the premium for the composite rate(s) for Medical, Dental, and Vision for the months of July, August, and September 2026. The district will contribute \$1900.00 per month towards the premium for the composite rate(s) for Medical, Dental, and Vision for the 2026-2027 benefit year (October 1, 2026 - September 30, 2027). The district will contribute \$1925.00 per month towards the premium for the composite rate(s) for Medical, Dental, and Vision for the 2027-2028 benefit year (October 1, 2027 - September 30, 2028). The district will contribute \$1950.00 per month towards the premium for the composite rate(s) for Medical, Dental, and Vision for the 2028-2029 benefit year (October 1, 2028 - September 30, 2029).

If the Superintendent chooses a healthcare plan that costs less than the District provided benefit dollars, the District will contribute 100% of the excess benefit dollars to an employer funded Section 125 flexible spending account (FSA), HRA/VEBA, or HSA. Eligibility is limited to administrators with excess benefit dollars provided by the employer.

If the Superintendent chooses to opt-out of District insurance benefits, they must provide written proof of other group healthcare coverage through an eligible family member. The Superintendent shall receive a monthly stipend of \$800 in lieu of the contractual insurance coverage. The stipend will be considered taxable income under section 125 benefits.

The Superintendent shall be eligible for life insurance benefits on the same terms and conditions as District administrators, subject to applicable eligibility requirements and state/federal law.

8. Leave Benefits

A. Sick Leave

The Superintendent shall receive sick leave on the same terms and conditions as District administrators. If no District administrator policy applies, the Superintendent shall receive fifteen (15) days of sick leave annually, with unlimited accumulation. It is understood that only twelve (12) days per year can accrue for PERS purposes.

B. Personal Leave

The Superintendent shall receive personal leave on the same terms and conditions as District administrators. Unused personal leave will accumulate, to be accessible while on extended protected leaves of absence. At termination, the Superintendent will receive \$250 per unused day of personal leave.

C. Bereavement Leave

The Superintendent shall receive bereavement leave on the same terms and conditions as District administrators. If no District administrator policy applies, the Superintendent shall be entitled to up to three (3) days of paid bereavement leave per occurrence. Additional leave is accessible through the Oregon Family Leave Act and may be approved by the Board Chair.

D. Vacation

The Superintendent shall receive twenty-two (22) days of paid vacation per contract year. The Superintendent shall make reasonable efforts to schedule vacation in a manner that does not interfere with District operations, Board meetings, emergency needs, or major District responsibilities.

The Superintendent may “carry over” up to and including ten (10) vacation days per year. Carry over in excess of five (5) days requires prior written approval from the Board Chair and may not exceed ten (10) days in total. Up to five (5) “carry over” days approved will be eligible to be cashed out. Said pay shall be calculated and, if applicable, paid on the June payroll.

The Superintendent shall notify the Board Chair of planned vacation. Prior approval from the Board Chair is required for vacation absences longer than five (5) consecutive workdays.

E. Holidays

The Superintendent shall receive District-recognized paid holidays applicable to twelve-month employees.

9. Expenses and Reimbursement

The District shall reimburse the Superintendent for reasonable and necessary expenses incurred while performing District business, subject to District reimbursement procedures, documentation requirements, and applicable law.

10. Automobile / Mileage Reimbursement

The District shall provide the Superintendent a fixed monthly mileage allowance of three hundred five dollars (\$305) per month to cover routine District business travel within the District and the surrounding local area.

This monthly allowance is intended to cover ordinary in-district and local business mileage, including travel between District buildings, District events, community meetings, and other local District-related obligations.

Ordinary commuting between the Superintendent's residence and the Superintendent's regular District work location shall not be reimbursable.

For pre-approved out-of-district travel, including conferences, trainings, regional meetings, or other District business requiring substantial travel outside the local area, the Superintendent may be reimbursed at the then-current Internal Revenue Service business mileage rate, subject to District reimbursement procedures and documentation requirements.

The monthly mileage allowance shall be administered consistent with District payroll practices, accounting procedures, and applicable tax requirements.

11. Technology Stipend

The Superintendent shall receive a monthly allowance of one hundred twenty five dollars (\$125) for communication related expenses including phone, data, internet connection or any other technology that will assist with communication while the superintendent is out of the office, as much of the Superintendent's work is performed at other locations.

12. Professional Dues and Professional Development

The District shall budget up to five thousand dollars (\$5,000) per contract year for the Superintendent's professional memberships, dues, conferences, seminars, training, travel, lodging, meals, and related professional development expenses that are reasonably related to the Superintendent's duties or beneficial to the District.

Expenses must comply with District reimbursement procedures. Any single professional development expense or event expected to exceed one thousand dollars (\$1,000) must receive prior approval from the Board Chair.

13. Annual Goals

The Board and Superintendent shall establish annual performance goals no later than September 30 of each contract year, unless otherwise agreed by the Board.

The goals may include, but are not limited to, student outcomes, instructional leadership, fiscal stewardship, staff recruitment and retention, operational performance, facilities and safety, communication, community engagement, and implementation of Board priorities.

Progress toward annual goals shall inform the Superintendent's evaluation and any discretionary salary review but shall not create an entitlement to additional compensation, contract extension, or renewal.

14. Evaluation

The Board shall evaluate the Superintendent in accordance with Board Policy and applicable law. The Board and Superintendent shall conduct a midyear performance check-in and an annual written evaluation each contract year. The annual evaluation shall be completed on or before May 1, unless the Board and Superintendent agree otherwise. The evaluation shall consider the Superintendent's duties, Board-adopted goals, District priorities, and other criteria established by the Board.

15. Outside Employment and Additional Compensation

The Superintendent position is a full-time executive leadership position. During the term of this Agreement, the Superintendent shall not accept or perform outside employment, consulting, paid District extra-duty assignments, supplemental contracts, stipends, or other compensated services that interfere with the Superintendent's duties, create an actual or apparent conflict of interest, or create a supervisory, operational, or public-trust concern.

Any outside employment or compensated service must be disclosed in advance to the Board Chair and may occur only with prior written Board approval.

16. Coaching Restriction

During the term of this Agreement, the Superintendent shall not serve as a head coach for any District-sponsored athletic program (after the 2026 Fall season), whether paid or unpaid.

The Superintendent shall also not serve in any paid, stipend-supported, or otherwise compensated coaching or athletics-support role for any District-sponsored athletic program. This restriction applies regardless of whether compensation would be paid through the District, a booster organization, school-affiliated organization, parent group, nonprofit, or other District-related source.

The Superintendent may serve as an unpaid volunteer assistant coach for a District-sponsored athletic program only with prior written Board approval. Any approved volunteer coaching role must be limited in scope, must not interfere with the Superintendent's duties, must not create an actual or perceived conflict of interest, and must remain subject to Board oversight.

The Board may deny, condition, suspend, or revoke approval for any volunteer coaching role if, in the Board's judgment, the role creates or may create a conflict of interest, supervisory concern, student or parent complaint concern, time-demand concern, public-trust concern, or interference with the Superintendent's duties.

Any outside employment or compensated service must be disclosed in advance to the Board Chair and may occur only with prior written Board approval.

17. Ethics and Conflicts of Interest

The Superintendent shall comply with applicable Oregon ethics laws, public contracting requirements, District policies, and conflict-of-interest rules.

The Superintendent shall promptly disclose to the Board Chair any actual, potential, or perceived conflict of interest involving District business, personnel, students, contractors, vendors, athletics, extracurricular programs, or family members.

18. District Property, Records, and Communications

District equipment, records, documents, data, accounts, electronic communications, and work product created, received, or maintained in connection with District business are District property and may be subject to applicable public records, retention, confidentiality, and acceptable use requirements.

The Superintendent shall return District property and provide access to District records and accounts upon request or upon separation from employment.

19. Confidentiality

The Superintendent shall maintain the confidentiality of student records, personnel records, attorney-client privileged communications, executive session information, bargaining strategy, and other confidential or protected information as required by law, Board policy, and District rules.

Nothing in this section limits the District's obligations under Oregon public records law, public meetings law, or other applicable law.

20. Resignation

The Superintendent may resign from employment by providing the Board with at least ninety (90) days' written notice, unless the Board agrees in writing to a shorter notice period.

The resignation shall be effective on the date stated in the written resignation or such other date as may be mutually agreed in writing.

21. Termination for Cause

The District may terminate this Agreement and the Superintendent's employment at any time for cause.

"Cause" includes, but is not limited to: material breach of this Agreement; failure to maintain required licensure or qualifications; neglect of duty; insubordination; dishonesty; fraud; fiscal misconduct; violation of law, Board policy, or District rule; conduct that materially impairs the Superintendent's ability to perform the duties of the position; conduct that is seriously prejudicial to the District or substantially affects the District's mission; failure to comply with reasonable Board directives; harassment, discrimination, retaliation, or other misconduct; or other conduct that constitutes cause under applicable law.

Before termination for cause becomes effective, the District shall provide the Superintendent written notice of the alleged cause and an opportunity to respond to the Board, orally or in writing, unless immediate action is necessary to protect students, staff, District property, District operations, or the public interest.

The Superintendent may be represented by legal counsel at the Superintendent's own expense. Any meeting with the Board shall be conducted in accordance with applicable public meetings law. The Board shall issue its decision in writing.

22. Termination Without Cause

This contract may be terminated by the District without any showing of cause, upon 30 days written notice, and the district's certification of willingness to continue superintendent's salary and benefits for a minimum of 12 months as outlined in ORS 334.225. The Superintendent shall work during that period of time at the discretion of the Board.

23. Administrative Leave

The Board may place the Superintendent on paid administrative leave when the Board determines that such leave is in the best interest of the District, including during an investigation, pending consideration of discipline or termination, or during a transition period.

Administrative leave shall not constitute discipline or termination.

24. Mutual Separation

Nothing in this Agreement prevents the District and Superintendent from mutually agreeing in writing to end the employment relationship before the expiration of the term, subject to Board approval and applicable law.

25. Amendment

This Agreement may be amended only by a written document approved by the Board and signed by the Board Chair and Superintendent.

25. Professional Liability

While acting within the scope of employment, the Superintendent shall be covered under the District's General Liability Policy and the School Leaders Errors and Omissions Policy. To the maximum extent provided by law, the District shall defend, hold harmless and indemnify the Superintendent from any and all demands, claims, suits, actions and legal proceedings brought against the Superintendent in his official capacity as an agent and employee of the School District, or in the Superintendent's individual capacity, provided the claim arose while the Superintendent was acting within the scope of his employment and excluding criminal investigation or prosecution.

The Board shall provide public liability insurance for the Superintendent to cover legal expenses in defense of claims and payment of judgments resulting from his function as Superintendent and will reimburse him for any portion of such expense and judgments not covered by insurance. In no event shall the Board's obligation hereunder exceed the authority conferred upon it by the State Law, nor shall its obligation extend to any situation in which the Board and the Superintendent have adverse legal interests. In no case will the School Board members be considered personally liable for indemnifying the Superintendent against demands, claims, suits, actions and legal proceedings. This indemnification period shall extend to a period of five (5) years beyond the termination of this Contract.

27. Applicable Law/Savings Clause

This Agreement is to be construed in accordance with the Board policies, the Administrative rules adopted by the School Board and under the laws of the State of Oregon. The venue for resolving all legal disputes under this contract is the Circuit Court of the State of Oregon, for Clatsop County. If any specific clause or portion thereof in this Contract is determined to be unenforceable under law, the remaining clauses of this Contract shall not be affected and shall continue to be enforceable.

28. Severability

If any provision of this Agreement is determined to be invalid, unlawful, or unenforceable, the remaining provisions shall remain in effect to the fullest extent permitted by law.

29. Execution

In Witness Whereof, the District, pursuant to the authority of its Board of Directors, by action duly and regularly adopted on May 19, 2026 has cause two originals of this agreement to be signed in the name of the District by the Chairperson of the Board, and the Superintendent has hereunto affixed their hand and seal the day and year hereinabove mentioned.

Jeff Roberts
Superintendent

Date

Shannon Swedenborg
Board Chair
Seaside School District 10 Board of Directors

Date

Attest:

Board Approved: _____

APPENDIX A

Salary Schedule:

	2026-2027	2027-2028	2028-2029
% Salary Increase	N/A	2%	2%
Base Salary	\$170,000	\$173,400	\$176,868

**Memorandum of Agreement
Between
Seaside School District No. 10 and
Susan Penrod, Outgoing Superintendent**

May 19, 2026

Contract Extension, July 1- August 31, 2026

The Seaside School District No. 10 (District) and Susan Penrod, Outgoing Superintendent, hereby agree to the following Memorandum of Agreement (MOA) for the purpose of extending Susan Penrod's contract that expires on June 30, 2026:

1. The District agrees to extend the existing Superintendent contract, approved August 20, 2024, prorated for the months worked. This includes compensation, longevity, leave, vacation, insurance, retirement, expenses, automobile entitlement, and cell phone reimbursement.
2. Beginning July 1, 2026, Outgoing Superintendent Susan Penrod will no longer be performing the duties of the Superintendency. She agrees to support the new Superintendent by providing the information and training needed to assume the full responsibilities of Seaside School District Superintendent.

For the District:

For the School Board:

Outgoing Superintendent

Board Chair

Date

Date