



THE OREGON STATE BOARD OF EDUCATION

Provide leadership and vision for Oregon’s Public Schools and districts by enacting equitable policies and promoting educational practices that lead directly to the educational and life success of students.

AGENDA

Regular Meeting
Public Service Building 251 A/B
255 Capitol Street NE
Salem, OR 97310
Thursday, March 19, 2026

State Board of Education meetings comply with open meeting laws and accessibility requirements. Requests for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be given to [Corey Rosenberg](#) at 503-947-5740, at least 48 hours before the meeting. You can access all board materials on our [Boardbook](#) page. Staff respectfully request that you submit email copies of written materials before or after your testimony.

Please note: all times are approximate.

1. Call to Order

A. **Roll Call**

Time: 9:15 AM

B. **Board Member Reports**

Time: 9:20 AM

C. **Break**

Time: 10:10 AM

D. **Director's Report**

Time: 10:15 AM

2. Public Comment

Time: 10:35 AM

A. The State Board of Education will hold space for **virtual** public comment. 3
Individuals must register to provide virtual comment. Written public comment received will be posted to BoardBook.

3. Consent Agenda

Time: 11:05 AM

- A. Submission of Coordinator Contact Information: OAR 581-021-0650 and OAR 581-021-0655 7
- B. State School Fund and Statewide Education Initiatives Account Fund Calculation for Approved Recovery Schools: OAR 581-030-4100 17
- C. Updating the Technical Assistance Program’s (TAP) Preference Points for New and Existing Grants: OAR 581-027-0005 and OAR 581-027-0030 25
- D. House Bill 2453 (2025) Bill Implementation: District Equity Committees: OAR 581-022-2307 47
- E. Manuals for Administration of State Assessments: OAR 581-022-2100 59
- F. Charter School Contract: Four Rivers Community School 81
- G. Instructional Materials Substitution Request 150



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4. Adoptions

- A. House Bill 3198 (2023) Bill Implementation: Early Literacy Tribal Grants: 172
Temporary Rules
Time: 11:10 AM
Brandon Culbertson and April Campbell, Office of Indian Education

5. First Readings

- A. House Bill 3038 (2025) Implementation: Emergency Procedure Plans and Drills: 210
OAR 581-022-2225
Time: 11:40 AM
Alex Haislip and Melissa Garner, Office of Finance and Administration

6. Break for Lunch

Time: 12:00 PM

7. First Readings (continued)

- A. Senate Bill 141 (2025) Implementation: Program Budgeting and Accounting 230
Manual (PBAM): OAR 581-023-0035
Time: 1:00 PM
Rob Freytag and Hannah Sullivan, Office of Finance and Dr. Tenneal Wetherell, Deputy Director of Operations
- B. Transportation Program Clarity: OAR 581-053-0230 563
Written Report Only

8. Adjourn

Time: 1:45 PM

From: [REA President](#)
To: [StateBoard Public Email](#)
Subject: Public Comment
Date: Tuesday, March 17, 2026 3:26:03 PM

[*** This message was sent from outside the organization. Treat attachments, links and requests with caution. Be conscious of the information you share if you respond. ***]

Raising an issue to the attention of the Board and Agency

Dear ODE State Board of Education,

My name is Jeffrey Fuller. I am a high school social studies teacher at Reynolds High School and the president of the Reynolds Education Association. As I'm sure you are aware, the Reynolds School District is looking at a third year of staffing cuts due to inadequate state funding. Last year, that meant 6 furlough days and over \$1.5 million in cuts to the certified and classified staffing contracts. This will put us below the mandatory minimum for instructional minutes for the 2025-2026 school year. Even so, the District is currently estimating another \$15 million deficit next year.

Due to state policy, districts cannot fall under mandatory minimum instructional minutes due to financial reasons in consecutive years. While this policy makes sense on the surface and the intentions behind the policy are clearly good, the unintended consequences next year are large.

In Districts across the state, cuts to education staff are being made. Class sizes and caseloads will be larger. Additionally, much needed assistance that educators rely on to attempt to meet students' ever-increasing needs will vanish. We will be asked, again, to do more with less.

The policy disallowing a waiver for districts caught in the financial mess created by 25 years of chronic state underfunding is--unintentionally, I believe--demanding quantity of minutes over quality of service. Educators are already being forced to make immoral decisions every day of which student needs to address, and which needs cannot be met. Differentiation is not adequate when so many high and diverse needs are presented simultaneously in one classroom.

The focus on quantity of minutes over quality is mandating cuts to staffing that will hurt student outcomes as it will become even more difficult to meet their needs.

Until the state can figure out how to fully and adequately fund Oregon schools, I am asking this Board to re-evaluate the policy disallowing districts from falling below minimum instructional minutes for consecutive years due to financial distress. I recognize that this would need to be done on a case-by-case basis. That a blanket rewriting of the policy could also have unintended consequences.

I appreciate your time and work.

--

Jeffrey Fuller
REA President
[REA Website](#)



Date: March 18, 2026

To: Dr. Charlene Williams, ODE Director and Oregon State Board of Education members

From: Jackie Olsen, Oregon Association of School Business Officials (OASBO)
 Emielle Nischik, Oregon School Boards Association (OSBA)
 Dr. Krista Parent, Coalition of Oregon School Administrators (COA)
 Michael Carter, Oregon Small Schools Association (OSSA)
 Sam Breyer, Oregon Association of Education Service Districts (OAESD)

Subject: Agenda Item 7-A - Program Budgeting and Accounting Manual Updates (PBAM)

Dear Dr. Williams, Chair Scurlock, Vice Chair Montgomery, Second Vice Chair Richardson, and Members of the State Board of Education:

On behalf of the Oregon School Boards Association, Oregon Association of Education Service Districts, Oregon Association of School Business Officials, Coalition of Oregon School Administrators, and Oregon Small Schools Association we appreciate the opportunity to provide comment regarding the implementation of SB 141 (2025) and the updated Program Budgeting and Accounting Manual (PBAM) and Chart of Accounts (COA).

Our members support efforts to improve transparency, consistency, and accountability in education spending. We share the goal of ensuring financial data is clear, accurate, and meaningful for policymakers, school boards, and communities. The intent behind modernizing the PBAM and Chart of Accounts aligns with these shared values.

We also appreciate the Oregon Department of Education’s responsiveness to practitioner feedback and the decision to move the implementation date to **July 1, 2028**. This additional time will help districts and education service districts address the substantial work required to implement these changes, including:

- Reconfiguration of financial software systems and validation of data integrity.
- Updates to third-party integrations (budgeting tools, payroll systems, substitute systems, grant tracking tools, etc.).
- Revision of internal accounting manuals, board policies, and audit procedures.
- Comprehensive retraining of district office staff, building administrators, and, in some cases, school-level personnel.
- Coordination with auditors to ensure alignment during the transition year.
- Crosswalk development and multi-year comparative reporting adjustments.

While the revised timeline is helpful, our organizations remain concerned about the **fiscal impact statement associated with this rulemaking**.

ODE has engaged with Tyler Technologies and PowerSchool, which together serve a majority of Oregon districts. However, we believe the fiscal impact statement relies heavily on vendor representations that “basic system updates” will be available at no cost. In practice, implementation will likely require significantly more than system updates. Districts will still need to complete local configuration, report redesign, chart mapping, internal control revisions, and staff training. Additionally:

- Many districts rely on **multiple third-party systems** integrated with their financial software, and the scope and cost of updating these integrations has not been fully assessed.
- **Not all districts use the same vendors**, and communication and planning with smaller providers and alternate systems remain unclear.
- **Charter schools and smaller districts** may face disproportionate challenges due to limited staffing and technical capacity.
- District staff will need to **dedicate substantial time** to coding review, crosswalk development, historical data analysis, and procedural revisions.
- Some districts may need to purchase **additional vendor support or consulting services** to complete the transition.

These represent real implementation costs—whether incurred through vendor support or absorbed through staff time. At a time when districts are already managing staffing shortages, budget constraints, and federal funding uncertainty, these operational impacts are significant.

Additionally, while SB 141 includes funding intended to support accountability efforts, there has not yet been a clear allocation or methodology identifying whether districts will receive **direct implementation support related to PBAM and COA transition costs**.

Recommended Considerations for District Fiscal Impacts

Our organizations respectfully encourage the Board to consider the following:

- Revisit and expand the fiscal impact statement to more accurately reflect local implementation realities, including system integrations, staffing capacity, and training.
- Continue collaboration with districts and practitioners as revisions to the PBAM and Chart of Accounts move forward, including complex areas such as Special Education reporting and program coding.
- Identify potential state support or implementation resources to help districts successfully transition to the new reporting structure.

We remain committed to working collaboratively with the Oregon Department of Education, the Governor’s Office, and the State Board of Education to achieve the shared goal of improving transparency and accountability in school finance.

Thank you for your consideration and for your continued service to Oregon’s students and school communities.

Summary

Meeting Date: 3/19/2026

Title: Submission of Coordinator Contact Information

Status: Second Reading/Adoption (no changes)

Presentation: No (Written Report Only/Consent)

Key Staff: Marinda Peters

Topic Summary: School districts are required to designate one or more Civil Rights Coordinator(s) to oversee compliance with state and federal civil rights laws (ORS 332.505(2)) and Coordinators pursuant to Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990. However, Coordinator contact information is not reported to the Department. Reporting contact information will support efforts to ensure students' civil rights protections and in prompt and appropriate responses to allegations of discrimination.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

- 1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon's school systems? How does it ultimately serve students?**

HB 2281 was introduced in the 2023 legislative session and went into effect on January 1, 2024, (ORS 332.505(2)). It requires every district and public charter school to designate one or more Civil Rights Coordinators to oversee compliance with state and federal nondiscrimination law. The Civil Rights Coordinator program is overseen by the Civil Rights Unit at ODE. Training and technical assistance is provided by Civil Rights Specialists within that unit. Civil Rights Coordinators are required to undergo training upon designation and annually thereafter. Civil Rights Specialists also provide training and technical assistance to the federally required Coordinators pursuant to Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990. When a civil rights concern is brought forward, including when it is brought to the attention of the Civil Rights Unit, district Civil Rights Coordinators and/or other federally required Coordinators are engaged, as appropriate. The goal is often to resolve the concern at the local level, when possible, and help students regain access to their education.

2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?

ORS 332.505(2)(a)(E) – flexibility for adopting rules regarding the designation of one or more Civil Rights Coordinators: “Comply with any rules adopted by the State Board of Education for the purpose of implementing this paragraph”

ORS 659.850(3) – flexibility for adopting rules regarding discrimination in education prohibited: “Adopt rules that provide that no public elementary or secondary school shall discriminate in determining participation in interscholastic activities”

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

This rule was brought before the board for the first reading on January 15, 2026. No action was taken nor was more information requested. Additionally, HB 2281 (Civil Rights Coordinators) was introduced in the 2023 legislative session and went into effect on January 1, 2024. ODE engaged in rulemaking. The State Board voted in favor of that set of proposed rules in 2024 ([OARs 581-021-0650, 0655, and 0660](#)).

4. Why is this item coming before the Board now?

This item is being brought before the board for a second read and potential adoption.

Engagement for the Civil Rights Coordinator rules adopted in 2024 included communities and families, school districts and education partners, including Student Success Advisory Groups, the Governor’s Racial Justice Council, OSBA and COSA. The feedback indicated that groups generally wanted Coordinator reporting requirements but expressed concern that requiring this information would create administrative burden if not part of a universal reporting system. ODE now utilizes the Institution Staff Maintenance application which reduces burdens associated with submitting required staff contact information to the Department. ODE’s Civil Rights Unit is actively engaging with Civil Rights Coordinators and federally required Coordinators to provide free training, technical assistance, and to route local discrimination complaints back to the district. Access to reported Coordinator contact information would support those efforts.

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations

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- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes: _____
- Other: _____

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. **How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?**

The Equity Decision Tree clarified that reporting Coordinator contact information is a long-term foundational decision with minimal variables at play. Reporting Coordinator contact information to the Department is feasible and will ultimately build relationships between districts and parents/community members. The group most affected by the requirement to report Coordinator contact information are district officials who hold the responsibility of submitting required information to ODE, such as district security administrators and business managers. For that reason, COSA and OSBA have been intentionally incorporated into the engagement strategies.

7. **After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit](#).)**

- No
- Yes – Both Consultation and Communication.
- Yes – Only Communication.

8. **Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.**

- N/A; this item does not intersect with other state entities.
- Oregon Health Authority (OHA)

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- Department of Early Learning and Care (DELIC; formerly ELD)
- Educator Advancement Council (EAC)
- Higher Education Coordinating Commission (HECC)
- Youth Development Oregon (YDO)
- Teacher Standards and Practices Commission (TSPC)
- Oregon Housing and Community Services (OHCS)
- Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

N/A

9. Which geographic perspectives are intentionally represented in your office/team engagement strategy?

- Northeast Oregon
- Central and Southeast Oregon
- Southwest Oregon
- Willamette Valley and Central Coast
- Northwest Oregon
- Tribal lands
- Other: _____

Why did your office/team focus on the above geographical perspective(s)?

Reporting Coordinator contact information impacts all Oregon regions equally and no region was specifically targeted for engagement.

10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?

Engagement for the Civil Rights Coordinator rules adopted in 2024 included communities and families, school districts, and education partners. The feedback indicated that community groups wanted Coordinator accountability measures and reporting requirements. District partners expressed concern that requiring the reporting of this information would create administrative burden if not part of a universal reporting system, which was not yet established at that time. For that reason, the Civil Rights Coordinator rules adopted in 2024 did not include reporting Coordinator contact information. In August of 2025, the ODE's Office of Finance and Information Technology launched the Institution Staff Maintenance system, which has allowed district staff contact information to be submitted through a centralized application. The

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improved system mitigates district partners' concerns. Ongoing engagement with those district partners has emphasized that there is not a need from the field to amend the draft rule. Instead, efforts will be focused on enhancing ODE's systems internally to effectively manage and utilize the contact information submitted by districts.

11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.

ODE's Civil Rights Unit offered engagement opportunities to education partners including OSBA and COSA as well as through ORCA, and no other engagement needs have been identified prior to the board taking action on this item.

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

12. After consulting with ODE's Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?

No

Yes; please review Appendix B: Grant Consolidation below.

13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.

There are no fiscal impacts on districts. There is a minimal administrative burden because districts will submit Civil Rights Coordinator, Title IX Coordinator, Section 504 Coordinator, and Title II/ADA Coordinator contact information to the Department through the newly established Staff Maintenance System of the unified application. This rule does not create new Coordinator requirements, however. These individuals are already required to be designated. Small, rural, or remote communities are more likely to have one staff member hold multiple Coordinator roles and may have less contact information in their submissions.

14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?

No.

EQUITY IMPACT ANALYSIS

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The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?

Voting in favor of this rule will ultimately give students and their families better access to information on their civil rights. This includes information on how to file a local discrimination complaint as well as options for informal resolutions and preventing future acts of discrimination.

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

Board action on this rule will ultimately give school district employees and volunteers better access to information on state and federal civil rights laws. This includes information on the local discrimination complaint process and preventing discrimination in education programs and activities.

17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon's school systems?

The short-term impact of the Board's action on this rule will be on districts. Districts will need to develop an internal protocol for communicating Coordinator contact information to district security administrators, business managers or other staff responsible for submitting reports to ODE. In the long term, once this protocol is established, the ongoing burden on districts is expected to be minimal.

For students and families, the cumulative effect will be increased access to accurate and timely information. For districts, it will result in more efficient communication from the Department to designated Coordinators. Overall, school systems are likely to experience a net reduction in administrative burden, as discrimination concerns and complaints will be directed to the appropriate Coordinators immediately, rather than involving multiple staff members before Coordinator engagement.

18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

The short and long-term consequences of inaction would be less access to accurate and timely information on civil rights for students, families, and designated district Coordinators. This may

result in discrimination not being addressed at the local level and designated Coordinators not receiving required training or technical assistance from the Department.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student's academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department's recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

Language of the proposed rule for board feedback:

Submission of Coordinator Contact Information

(1) In a time and manner required by the Oregon Department of Education, each district shall provide the department with the contact information of:

(a) Each civil rights coordinator designated by or for the district pursuant to OAR 581-021-0655; and

(b) Each coordinator designated by the district pursuant to Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990.

(2) The contact information required by subsection (1) of this rule shall include, at a minimum, each coordinator's name or title, work address, email address, and telephone number.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with [the Board's Mission, Vision, and Values](#)?

Previous engagement on the Civil Rights Coordinator rules indicated that accountability regarding identifying a Civil Rights Coordinator would better assure equitable access for all students especially when discrimination has occurred. This directly aligns with the Board's mission of providing equitable policies and practices that lead to the educational and life success of every Oregon student.

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department's commitment to academic excellence, belonging and wellness, and reimagining accountability.

The ODE Civil Rights Unit is recommending the Board adopt the rule to reflect the Department's commitment to reimagining accountability by providing another mechanism to support student belonging when discrimination occurs.

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22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: _____

23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.

Below, you will find the proposed changes to the Oregon Department of Education’s rule relating to the definitions for OARs related to Civil Rights Coordinators. The proposed new text is bold.

Current Rule Link: Oregon Administrative Rule [\(OAR\) 581-021-0650](#)

Rule Number: 581-021-0650

Rule Title: Definitions for OAR 581-021-0650 to 581-021-0665

Definitions for OAR 581-021-0650 to [~~581-021-0660~~] **581-021-0665**

Under OAR 581-021-0650 to [~~581-021-0660~~]: **581-021-0665**:

(1) “Discrimination” has the meaning given that term in ORS 659.850.

(2) “District” means a school district or a public charter school.

(3) “Public charter school” means an elementary or secondary charter school offering a comprehensive instructional program under a written agreement entered into between a sponsor and an applicant pursuant to ORS chapter 338.

(4) “Sponsor” means:

(a) The board of the school district that has developed a written charter to create a public charter school.

(b) The State Board of Education pursuant to ORS 338.075

Statutory/Other Authority: ORS 326.051, ORS 332.505, ORS 338.115 & ORS 659.855

Statutes/Other Implemented: ORS 332.505, ORS 338.115, & ORS 659.850

History:

[ODE 27-2024, adopt filed 05/22/2024, effective 05/22/2024](#)

Below, you will find the proposed changes to the Oregon Department of Education’s rule relating to the submission of coordinator contact information. The proposed new text is bold, and the proposed text to remove is in bracketed italics.

Current Rule Link: Oregon Administrative Rule [\(OAR\) 581-021-0655](#)

Rule Number: 581-021-0655

Rule Title: Submission of Coordinator Contact Information

[Applicability Clause] **Submission of Coordinator Contact Information**

[A civil rights coordinator designated under OAR 581-021-0655 before July 1, 2024, must complete the training required by OAR 581-021-0660 (2) by June 30, 2025.]

(1) In a time and manner required by the Oregon Department of Education, each district shall provide the department with the contact information of:

(a) Each civil rights coordinator designated by or for the district pursuant to OAR 581-021-0655; and

(b) Each coordinator designated by the district pursuant to Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990.

(2) The contact information required by subsection (1) of this rule shall include, at a minimum, each coordinator’s name or title, work address, email address, and telephone number.

Statutory/Other Authority: ORS 326.051, ORS 332.505, ORS 338.115 & ORS 659.855

Statutes/Other Implemented: ORS 332.505, ORS 338.115, & ORS 659.850

History:

[ODE 50-2024, amend filed 10/23/2024, effective 10/23/2024](#)

[ODE 36-2024, temporary amend filed 06/14/2024, effective 06/14/2024 through 12/10/2024](#)

[ODE 27-2024, adopt filed 05/22/2024, effective 05/22/2024](#)

Summary

Meeting Date: 3/19/2026

Title: State School Fund and Statewide Education Initiatives Account Fund Calculation for Recovery School OAR Revision

Status: Second Reading/Adoption (no changes)

Presentation: No (Written Report Only/Consent)

Key Staff: Kate Pattison, Brittany Kintigh, Mike Wiltfong

Topic Summary: Revisions to the fund calculations for Approved Recovery Schools to ensure alignment with statute and practical administration.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

1. **Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon’s school systems? How does it ultimately serve students?**

Oregon Approved Recovery Schools are high schools designed specifically to educate and support students ages 14-21 in recovery from substance use or co-occurring mental health challenges. These schools are approved to operate by a contract with the Department and are operated by education service districts, school districts, or public charter schools. Approved recovery schools:

- **Meet state requirements** for awarding a diploma
- **Offer enrollment** to qualifying students regardless of their district
- **Accept students** with or without residential treatment experience
- **Achieve accreditation** from the Association of Recovery Schools
- **Provide a substance-free environment** and peer support services
- **Work with students** on a program of recovery
- **Provide mental health and recovery specialists**, mentors and clinicians on a daily in-person basis

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There are currently three approved recovery schools operating in the state.

1. Discovery Academy in Salem
2. Harmony Academy in Lake Oswego
3. Rivercrest Academy in Portland

Approved recovery schools are funded with a mix of State School Funds (SSF) and funds from the Statewide Education Initiatives Account (SEIA). Allocations from the SSF are based on the school’s ADMw. Funds from the SEIA are intended to supplement what the school receives from the SSF to cover the actual operating costs to educate students.

The State Board of Education has adopted standards for the operation and administration of Oregon’s Approved Recovery Schools including the rules on allocation calculation and distribution. As a new program entering the second year of implementation, the Department is continuing to improve the standards based on feedback and experience operationalizing the program.

- 2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?**

HB 2767 (2023); ORS 336.680, Ors 336.685, and ORS 327.029

- 3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?**

These OARs were adopted by the State Board in September 2025 as temporary OARs. There are no changes since the temporary OARs were adopted. The permanent OARs were presented to the Board in January for a first reading.

- 4. Why is this item coming before the Board now?**

The new program statutes have proven difficult to implement as written. Previous rules attempted to solve conflicts within statute. As part of the rulemaking process:

- The Secretary of State transmits all adopted, amended, and repealed rules to the Office of Legislative Counsel; and
- Legislative Counsel determines whether the adoption, amendment, or repeal is within the scope of the enabling legislation.

Pursuant to this process, Legislative Counsel informed ODE that the SSF distribution formula as written is not within the scope of the law.

We brought temporary OAR to State Board to ensure alignment with statute and because new allocations were needed for the 25-26 school year. Now permanent OARs are needed.

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5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations
- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes: _____
- Other: _____

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

Department staff have engaged with the Recovery Schools Advisory Committee which represents those with experience in establishing or operating recovery schools, local public health or mental health authorities or providers, families of a student recovering from a substance use disorder, students with lived experience in a recovery schools and representatives from the Youth Development Division, the Alcohol and Drug Policy Commission, and the Oregon Health Authority.

Additionally, the Department has engaged with each of the approved recovery schools, COSA, OSBA, OAESD, and OASBO.

The temporary OARs were presented to the Ongoing Rules Community Advisory (ORCA) on September 4, 2025. The permanent OARs were presented to the ORCA on December 4, 2025 and again on February 5, 2026. These proposed permanent OARs were presented to the State Board as a first reading item in January 2026.

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7. After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit.](#))
- No
 - Yes – Both Consultation and Communication.
 - Yes – Only Communication.
8. Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.
- N/A; this item does not intersect with other state entities.
 - Oregon Health Authority (OHA)
 - Department of Early Learning and Care (DELG; formerly ELD)
 - Educator Advancement Council (EAC)
 - Higher Education Coordinating Commission (HECC)
 - Youth Development Oregon (YDO)
 - Teacher Standards and Practices Commission (TSPC)
 - Oregon Housing and Community Services (OHCS)
 - Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

While these OARs do not directly impact or intersect with other state entities, the Department is closely partnering with other state agencies and behavioral health agencies to support approved recovery schools across the state.

9. Which geographic perspectives are intentionally represented in your office/team engagement strategy?
- Northeast Oregon
 - Central and Southeast Oregon
 - Southwest Oregon
 - Willamette Valley and Central Coast
 - Northwest Oregon
 - Tribal lands
 - Other: _____

Why did your office/team focus on the above geographical perspective(s)?

Oregon’s first three approved recovery schools are located in Multnomah, Clackamas, and Marion Counties. However, the intent of the legislation is for schools to be established in

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geographically diverse regions to ensure access to communities across the state. The Department is continuing to support and partner with representatives in each region.

- 10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?**

Feedback on the OARs has been supportive. Generally, input has focused on how to increase the support for approved recovery schools and continue establishing new schools in other regions of the state. Further expansion is dependent on continued investment from the Legislature. The OARs do not adjust the total amount of funding available to approved schools or the amount each school will receive.

- 11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.**

Activities are described above.

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

- 12. After consulting with ODE's Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?**

No

Yes; please review Appendix B: Grant Consolidation below.

- 13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.**

No.

- 14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?**

No.

EQUITY IMPACT ANALYSIS

The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?

Adopting the amended OARs will allow the Department to continue administering allocations for the approved recovery schools.

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

Adopting the amended OARs will allow the Department to continue administering allocations for the approved recovery schools.

17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon's school systems?

Adopting the amended OARs will allow the Department to continue administering allocations for the approved recovery schools.

18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

Adopting the amended OARs will allow the Department to continue administering allocations for the approved recovery schools.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student's academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department's recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

The Department is requesting an amendment to existing OAR language regarding the calculation of allocations for approved recovery schools. Please see the attached draft for the specific language.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with [the Board's Mission, Vision, and Values](#)?

The proposed amendments ensure alignment with statute and support practical administration.

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department's commitment to academic excellence, belonging and wellness, and reimagining accountability.

The proposed amendments ensure alignment with statute and support practical administration.

22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: _____

23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.

OAR 581-030-04100

State School Fund and Statewide Education Initiatives Account Fund Calculation for Approved Recovery Schools

(1) *[The amount of the distribution from the State School Fund shall be equal to the product of the Recovery School Program ADM times 2.0 times Statewide Average General Purpose Grant per ADMw.]* **For purposes of OAR 581-030-4000, the amount of the distribution from the State School Fund (SSF) shall be equal to the product of the Recovery School Program ADMr plus any weights attributable to students in the Recovery School Program as authorized under the laws of this state, times the General Purpose Grant rate per ADMw of the school district where the school is located.**

(2) Based on estimates of the distribution calculated in subsection [(c)] (1) of this rule, funds shall be transferred to the Recovery School Program, approximately 35 percent on the 15th day of each of the months of July and October, 15 percent on the 15th day of January, and the balance on April 15.

(3) Adjustments to reflect actual Recovery School Program ADM and the actual *[Statewide Average]* General Purpose Grant per ADMw shall be made on May 15 of the subsequent fiscal year.

(4) For the allocations made from the State Education Initiative Account (SEIA), a Recovery School shall receive a Minimum Basis of funding, which will provide a portion of the balance of resources not provided by the SSF for actual cost for providing education to students, to the greatest extent practicable. If the amount from the SSF exceeds the Minimum Basis, then additional resources from the Minimum Basis won't be necessary.

(5) For any remaining SEIA funds after the Minimum Basis is established for each Recovery School, the SEIA Formula Balance will apply an equitable proration using the ADMw of each school. This amount will be in addition to the Subtotal Funding of both the SSF portion and the Minimum Basis portion. This becomes Total Funding, which represents the SSF portion plus the SEIA portion plus the SEIA Formula Balance.

(6) A reserve will be established in the preliminary payments of the SEIA funds at the discretion of the Recovery School program administrator until final reconciliation in the following year. This is intended to provide positive cash flow and help with smoothing in the netting of reconciliation payments.

(7) Any remaining funds allocated to approved recovery schools from the SSF and the SEIA Account shall remain with the Department of Education and shall be adjusted in the year following the distribution to reflect the actual ADMw of student in the approved recovery schools in the same manner as for school districts under ORS 327.101.

Summary

Meeting Date: 3/19/2026

Title: Updating the Technical Assistance Program's Preference Points for New and Existing Grants

Status: Second Reading/Adoption (no changes)

Presentation: No (Written Report Only/Consent)

Key Staff: Leanna Heiman and Michael Elliott

Topic Summary: The Office of School Facilities is requesting Board approval of updates to the Technical Assistance Program (TAP) administrative rules to support implementation of a new Engineered Wood Roof Systems Assessment Grant. These changes are being brought forward now to ensure TAP application rankings align with this new grant offering. Board approval will allow TAP to establish six preference points for this grant type and make limited, related updates to preference criteria across other TAP grants, supporting effective program administration.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

- 1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon's school systems? How does it ultimately serve students?**

The Technical Assistance Program (TAP) supports Oregon school districts with early-stage planning and assessment for school facility needs. TAP provides targeted grants to districts to help offset the costs of facilities condition assessments, long-range facility planning, seismic assessments, and environmental hazard assessments. By helping districts better understand the condition, safety, and capacity of their school buildings, TAP enables informed decision-making, transparent communication with communities, and strategic use of resources, ultimately supporting safe, functional learning environments for students across Oregon.

- 2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?**

The State Board of Education's authority to take action on this item is provided in ORS 326.125 (Office of School Facilities; rules). Specifically, ORS 326.125(1)(d) authorizes the Board to

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establish, by administrative rule, the requirements a school district must meet to receive a grant under the Technical Assistance Program. The statute is prescriptive in setting maximum grant award amounts for each assessment type, with awards capped at \$40,000 for facilities assessments, long-range facility plans, environmental hazard assessments, and seismic or other specialized assessments.

Within these statutory limits, the Board and Department retain flexibility to define program eligibility, application requirements, evaluation criteria, and preference criteria through rulemaking, allowing TAP to respond to evolving facility needs while remaining aligned with legislative intent.

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

No. These changes to the OARs are new.

4. Why is this item coming before the Board now?

This item is coming before the Board now to ensure administrative rule changes are in place to guide the review, ranking, and award of applications for the 2026 Technical Assistance Program grant cycle, including implementation of the new Engineered Wood Roof Systems Assessment grant. Board approval is also needed to adopt revised preference points that better align application prioritization with district need and promote more equitable funding outcomes, with awards announced by March 13, 2026.

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations
- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon's nine federally recognized tribes: _____
- Other: Oregon School Boards Association-PACE, insurance pool for Oregon school districts

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

The Equity Decision Tree guided our engagement strategy by helping identify who would be most affected by changes related to aging engineered wood trusses and potential impacts on insurance coverage. Beginning July 1, 2025, PACE, the insurance pool for Oregon school districts, will exclude coverage for engineered wood trusses that are more than 50 years old. Coverage may be added back if the cause of loss is due to a named peril, there is no evidence of preexisting structural damage, or the trusses have been repaired or deemed structurally sound by a licensed structural engineer within an inspection interval recommended by the engineer. Recognizing that this primarily affects districts with older facilities, the Office of School Facilities engaged its Advisory Group, which includes school district financial staff, representatives from the Oregon School Boards Association, the Coalition of Oregon School Administrators, the Oregon Association of School Business Officials, and the Oregon School Facilities Management Association, as well as architects, structural engineers, and project managers. Input from PACE representatives was also included to ensure that guidance and grant requirements align with insurance considerations, promoting equitable access to resources and minimizing risk for all districts.

7. After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit](#).)

- No
- Yes – Both Consultation and Communication.
- Yes – Only Communication.

8. Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.

- N/A; this item does not intersect with other state entities.
- Oregon Health Authority (OHA)
- Department of Early Learning and Care (DELIC; formerly ELD)
- Educator Advancement Council (EAC)
- Higher Education Coordinating Commission (HECC)
- Youth Development Oregon (YDO)

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- Teacher Standards and Practices Commission (TSPC)
- Oregon Housing and Community Services (OHCS)
- Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

N/A

9. Which geographic perspectives are intentionally represented in your office/team engagement strategy?

- Northeast Oregon
- Central and Southeast Oregon
- Southwest Oregon
- Willamette Valley and Central Coast
- Northwest Oregon
- Tribal lands
- Other: All Oregon Districts

Why did your office/team focus on the above geographical perspective(s)?

The changes to PACE property coverage affect all school districts across Oregon.

10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?

During the engagement process, the Advisory Group highlighted the need to define “Long-Span Facilities” in the initial proposal. Additionally, there was a request for clearer guidance to support districts in understanding the new grant. In response, we worked with a structural engineer from ZCS Engineering & Architecture to develop a clear definition of Long-Span Facilities and created a guidance document for districts, ensuring they have the information needed to participate effectively.

11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.

Prior to asking the Board to take action, the updated proposal and grant guidance for the Engineered Wood Roof Systems Assessment grant will be shared again with the Advisory Group. While the Advisory Group has already supported moving forward, this final review will confirm alignment on key term definitions and provide an opportunity to identify any remaining questions or feedback before the item is finalized.

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

12. After consulting with ODE's Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?

No

Yes; please review Appendix B: Grant Consolidation below.

13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.

Board action is not expected to create any fiscal or administrative impacts on districts, ESDs, community-based organizations, or the nine federally recognized tribes. The new Engineered Wood Roof Systems Assessment grant will provide districts with funding to inspect aging long-span engineered wood roof systems and generate reports that can be shared with PACE, the districts' insurance provider, helping to ensure continued coverage for these buildings without imposing additional burdens, including for small or rural districts.

14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?

No.

EQUITY IMPACT ANALYSIS

The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?

Board action on this item does not have a direct or disproportionate impact on any specific student group. However, by supporting the Technical Assistance Program's assessment grants, the Board helps districts offset the costs of evaluating school facility needs, allowing local resources to be directed more effectively toward educational services and supports for

students. Over time, this supports safer, more functional learning environments for students and greater fiscal capacity for districts to address the needs of students and their families.

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

This item is not expected to have a direct or disproportionate impact on school district employees or volunteers, including those who have been and continue to be systemically marginalized. By supporting the Technical Assistance Program’s assessment grants, the Board helps districts better understand facility conditions and plan needed improvements, which can contribute to safer and more functional school environments for all staff and volunteers.

17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon’s school systems?

In the short term, Board approval will allow TAP to implement the new Engineered Wood Roof Systems Assessment grant and apply revised preference points for the 2026 cycle, ensuring applications are reviewed, ranked, and awarded efficiently. In the long term, these updates will help districts better assess and plan for facility needs, supporting safer, well-maintained school buildings. While there is no direct or disproportionate impact on specific students, families, or staff, improved facility planning and targeted grant support may enable districts to allocate resources more strategically, ultimately benefiting students, educators, and communities across Oregon.

18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

If the Board does not act, TAP will still implement the new Engineered Wood Roof Systems Assessment grant and revised preference points, but the program would lack formally adopted administrative rules to reference. This could make it harder to provide clear guidance to districts or respond to questions about eligibility, application ranking, or award decisions. While the grants themselves would still be available, having adopted rules helps ensure consistency, transparency, and clarity for districts and program staff.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student’s academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department’s recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

The proposed rule changes include definitions for Engineered Wood Roof Systems Assessment, Instructional Facility, and Long-Span Facility and updates to TAP preference points to better prioritize small and high-poverty districts. Key adjustments include lowering the enrollment threshold for the small district preference from 2,500 to 1,650 ADMr and expanding the poverty preference from 25% to 15% of students in poverty. Preference points for the Seismic Assessment grant are aligned with Business Oregon’s SRGP eligibility, and the new Engineered Wood Roof Systems Assessment grant includes points for districts with multiple long-span facilities built before 1975 and those in snow-prone areas, prioritizing districts with the greatest structural risk. The Board is being asked to approve these definitions and preference point updates.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with [the Board’s Mission, Vision, and Values](#)?

This language is responsive to feedback from the Advisory Group, which highlighted the need to define key terms and ensure grant criteria are equitable and accessible to small and high-poverty districts. Adjustments to preference points reflect these needs by expanding eligibility and prioritizing districts with the greatest facility risk. The language aligns with the Board’s Mission, Vision, and Values by promoting safe, well-maintained learning environments, equitable access to resources, and data-informed decision-making that supports student success and community trust.

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department’s commitment to academic excellence, belonging and wellness, and reimagining accountability.

We recommend the Board adopt the proposed rule changes to support the implementation of the new Engineered Wood Roof Systems Assessment grant and updated preference points. This action reflects the Department’s commitment to academic excellence, belonging, and wellness by helping districts proactively assess and plan for safe, well-maintained learning environments. Streamlined application requirements and equitable prioritization also reduce administrative burden, particularly for small and rural districts, supporting fair access to resources and more effective accountability.

22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures

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- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: _____

23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.

APPENDIX A: SECOND READING

Appendix A should only be completed if "yes" is selected for question 23. Using plain language, this section should provide a summary of any additional engagements, learnings, or changes that have occurred since the First Reading of this item.

1. Please describe any additional engagement opportunities your office/team has pursued since the First Reading of this item. Which perspectives were intentionally included?

Additional consultation with Business Oregon's Seismic Rehabilitation Grant Program (SRGP) was conducted to verify that the terminology used in one of the preference points for the Seismic Assessment grant was accurate. During this review, an SRGP advisor and structural engineer clarified that a minor correction to the terminology was needed, as the referenced value is based on short-period ground motion. This correction does not affect how the preference point is calculated.

2. Has your office/team received any additional public comment on this item? If so, who provided that comment and what feedback did they provide?

Our office/team has not received any additional public comment on this item.

3. Please describe any overall learnings that have occurred since the First Reading of this item. How were differences in opinion accounted for?

Beyond the learning noted in our answer to question 1 above, there were no questions or comments during the First Reading that would lead us to believe that there were differences in opinion.

4. Please provide a brief summary of the changes your office/team have made to this item since the First Reading. How are these changes responsive to identified needs and/or feedback received through the engagement process?

Beyond the change noted in our answer to question 1 above, we have not made any other changes to the rule since the First Reading.

APPENDIX B: GRANT CONSOLIDATION

Appendix B should only be completed if “yes” is selected for question 12. Using plain language, this section should provide additional detail on how grant rules have been aligned and designed to support districts and meet administrative needs.

1. Please indicate which of the following underlying processes are required for this grant program.

- Conduct a needs assessment
- Gather and provide additional data
- Submit an application to ODE
- Submit a report to ODE
- Submit a plan to ODE
- Submit a budget to ODE
- Conduct community engagement
- Other: Submit invoices to ODE

2. How has your team/office worked to encourage more equitable resource allocation and address administrative impacts, particularly for small or rural school districts? How has this grant been aligned with existing grant programs?

Within the Office of School Facilities, TAP reduces administrative burden for districts, particularly small or rural districts with limited staff, by calculating preference points on their behalf using existing data from the State School Fund, and ODE’s Building Collection. Districts complete a simple online application, providing only basic contact information, school locations for the seismic assessment, and minimal Yes/No responses, avoiding duplicative data requests and time-consuming reporting. TAP grant outputs align with other state programs: Facility Assessment and Long-Range Facility Plan reports support the Oregon School Capital Improvement Matching (OSCIM) grant applications, and Seismic Assessments support Business Oregon’s Seismic Rehabilitation Grant Program. By streamlining the process and leveraging existing data, TAP promotes equitable access to resources while minimizing administrative impacts on districts.

3. How are the grant requirements differentiated for small and rural school districts?

The grant requirements are the same for all districts, including small and rural schools, because they are already minimal. Each grant type uses a streamlined application that requires basic contact information, and no more than 2 questions such as the year the district passed a General Obligation bond (Long-Range Facility Planning grant), school building names (Seismic Assessment grant), a Yes/No question on whether the district needs to provide asbestos-related training to a staff (Asbestos Hazard Assessment grant), and a count of long-span

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facilities that are 50 years old or older (Engineered Wood Roof Systems Assessment grant). This approach helps ensure the process is accessible and manageable for districts of all sizes.

Below, you will find the proposed changes to the Oregon Department of Education’s rule(s) relating to Division 27 SCHOOL FACILITIES PROGRAMS Definitions. Proposed new text is bold, and the proposed text to remove is in bracketed italics.

Current Rule Link: Oregon Administrative Rule [\(OAR\) 581-027-0005](#)

Rule Number: 581-027-0005

Rule Title: Definitions

The following definitions and abbreviations apply to rules within OAR Chapter 581, Division 27:

- (1) “Acoustics” means the properties or qualities of a room or building that determine how sound is transmitted.
- (2) “Adjusted Assessed Property Value per ADM” means the value calculated per OAR 581-027-0010 to determine the ranking of Districts on the Priority List for Funding.
- (3) “Adjusted ADMr” means average daily membership as calculated under OAR 581-023-0006(5)-(7) reduced by the Average Daily Membership of virtual public charter schools in the District.
- (4) “Adjusted ADMw” means the number of students in a District as calculated under ORS 327.061 and includes all weights, and extended Average Daily Membership weighted, as calculated under ORS 327.013(1)(c) reduced by the Average Daily Membership of virtual public charter schools in the District.
- (5) “ADM” means Average Daily Membership.
- (6) “ADMr” or “Resident Average Daily Membership” means average daily membership as calculated under OAR 581-023-0006(5)-(7).
- (7) “Air Quality” means the degree to which the classrooms are ventilated to avoid high levels of carbon dioxide, and the indoor air is free from pollutants such as radon, asbestos, mold, and particulate matter.
- (8) “Asbestos Environmental Hazard Assessment” or “Asbestos Management Planning & Inspections” means an inspection, periodic re-inspection, and surveillance for asbestos-containing material in accordance with the Asbestos Hazard Emergency Response Act of 1986 as amended by Public Law 100.368 and subsequent rule published in the Friday, October 30, 1987, Federal Register (40 CFR Part 763).
- (9) “Assessed Value” means the total assessed value of all tangible property within the boundaries of the District as published by the Oregon Department of Revenue.

(10) “Average Daily Membership” or “ADMw” means the number of students in a District as calculated under ORS 327.061 and includes all weights, and extended Average Daily Membership weighted, as calculated under ORS 327.013(1)(c).

(11) “Campus” means the grounds and buildings of a school where academic learning takes place.

(12) “Certified Assessor” means an entity or person who has gone through the process established by the Department that will certify the entity or person is qualified to perform the work.

(13) “Closing” means the date on which a District receives some or all of the proceeds of its Local GO Bonds.

(14) “Department” means the Oregon Department of Education.

(15) “District” or “Districts” means school districts, as defined in ORS 328.001(3), that are eligible to apply for a State Matching Grant.

(16) “DOGAMI” means the Oregon Department of Geology and Mineral Industries.

(17) “Educational Adequacy Review Standards” means the qualitative measures used to help districts identify elements that are conducive to a healthy and comfortable indoor learning environment that are set forth in OAR 581-027-0043.

(18) “Education Service District” means a district created under ORS 334.010.

(19) “Engineered Wood Roof Systems Assessment” means a visual, engineer-led evaluation of the condition of engineered wood trusses and glue-laminated beams in long-span facilities, including documentation of observed deficiencies and recommended actions.

(20 [19]) “Extended ADMw” means as that term is described in ORS 327.013(1)(c).

(21 [20]) “Facility Assessment” means an assessment that evaluates one or more facilities in a District according to the requirements set forth in OAR 581-027-0035.

(22 [21]) “First in Time” means that portion of the Oregon School Capital Improvement Matching Account that is to be awarded to Districts based on the order in which the Department receives the applications.

(23 [22]) “Funding Cycle” means the period of time, as determined by the Department under OAR 581-027-0020(3), before and after a May or a November general election during which the Department will accept applications, issue commitments, award grants, and finalize grant agreements for State Matching Grants under the OSCIM Program.

(24 [23]) “Gross Square Footage” means the total square footage of the building as measured by the outside wall of the building.

(25) “Instructional Facility” means a building that is owned by a public school or education service district with a capacity of 250 or more persons that is routinely used for student activities.

(26 [24]) “Lighting” means the level of illumination in a room or building.

(27 [25]) “Local GO Bonds” means general obligation bonds approved by voters for the benefit of a District during the Funding Cycle for which the District applied for a State Matching Grant.

(28 [26]) “Long-Range Facility Plan” means a plan that determines the long-range needs and goals of a District according to the requirements set forth in OAR 581-027-0040.

(29) “Long-Span Facility” means a building that houses a large-volume space which includes, but is not limited to, a gymnasium, cafeteria, auditorium, or a room that serves multiple such purposes.

(30 [27]) “Oregon School Capital Improvement Matching Account” means an interest-bearing account established in the State Treasury, separate and distinct from the General Fund, that consists of net proceeds from Article XI-P bonds issued under Article XI-P (School District Capital Costs) of the Oregon Constitution.

(31 [28]) “Oregon School Capital Improvement Matching Program” or “OSCIM Program” means the program created by Article XI-P of the Oregon Constitution and ORS 286A.769 to 286A.806.

(32 [29]) “Priority List” means the list created by the Department each biennium pursuant to ORS 286A.801 and the formula outlined in OAR 581-027-0010.

(33 [30]) “Radon Environmental Hazard Assessment” means an assessment of a District’s radon exposure as one of the potential environmental hazards to be assessed as set forth in ORS 332.331.

(34 [31]) “Rapid Visual Screening” means the standard adopted by the Oregon Department of Geology and Mineral Industries to assess the seismic hazard potential of K-12 public school buildings.

(35 [32]) “School Capacity” means the total number of students who could be served in a given school building based on one of the following standards established by the district:

(a) The number of teaching stations, target number of students per classroom, and a classroom utilization factor to reflect the amount of time classrooms can be used for teaching each day; or

(b) The number of square feet in a classroom divided by the number of classroom square feet required per student per grade level.

(36 [32]) “Seismic Assessment” means an assessment that evaluates one or more facilities in a District according to the requirements set forth in OAR 581-027-0045.

(37 [33]) “State Matching Grant” means the grant funds provided by the State through the OSCIM Program to match the proceeds of a District’s Local GO Bonds.

(38 [34]) “Statewide School Facility Assessment Program” means the assessment conducted under ORS 326.125(1)(g).

(39 [35]) “Students in Poverty” means the number of children, age 5 to 17, in families in poverty as described by the Small Area Income Poverty Estimate published by the U.S. Census Bureau.

(40 [36]) “Technical Assistance Grant” means a grant provided by the Department to a District such that a District can conduct an assessment as described in ORS 326.125 or these rules.

(41 [37]) “Waitlist Ranking” means the list of Districts not initially awarded a State Matching Grant, based on either the District’s position on the Priority List or the District’s First in Time status, during any Funding Cycle.

Statutory/Other Authority: **ORS 286A.796 – ORS 286A.806 & ORS 326.125** [SB 447 (2015)]

Statutes/Other Implemented: [SB 285 (2023), ORS 286A.796 - ORS 286.806 & ORS 326.125]

History:

[ODE 35-2025, amend filed 06/18/2025, effective 06/18/2025](#)

[ODE 2-2024, amend filed 02/16/2024, effective 02/16/2024](#)

[ODE 37-2021, amend filed 10/26/2021, effective 10/26/2021](#)

[ODE 42-2020, amend filed 10/22/2020, effective 10/22/2020](#)

[ODE 21-2019, amend filed 06/25/2019, effective 06/25/2019](#)

[ODE 32-2018, amend filed 10/19/2018, effective 10/21/2018](#)

ODE 4-2017, f. & cert. ef. 3-1-17

ODE 41-2016, f. & cert. ef. 7-20-16

ODE 30-2016, f. & cert. ef. 4-28-16

Below, you will find the proposed changes to the Oregon Department of Education’s rule(s) relating to Technical Assistance Grant Program Procedures. Proposed new text is bold, and the proposed text to remove is in bracketed italics.

Current Rule Link: Oregon Administrative Rule [OAR 581-027-0030](#)

Rule Number: 581-027-0005

Rule Title: Definitions

- (1) The Department shall open the application period for the Technical Assistance Grant Program on January 15 of each year and close the application period on February 15 of the same year. If either of those dates falls on a weekend or holiday, the preceding Friday will be the effective date of the opening or closing respectively.
- (2) The Department shall establish a separate application for each type of grant available.
- (3) Each District and Education Service District must submit a separate application for each grant type for which it chooses to apply.
- (4) All Districts and Education Service Districts are eligible for each type of grant.
- (5) All applications are due by the date established by the Department. No late applications will be accepted.
- (6) The Department shall evaluate each completed application by awarding preference points as established by this rule.
- (7) An application will receive one (1) point, **or if specified, two (2) points** for each preference that the application meets.
- (8) An application will receive a final score that is the total of the application’s points.
- (9) Applications will be funded from highest to lowest score.
- (10) If there is not enough funding to provide a Technical Assistance Grant to all applications that have equal scores, then the Department shall create a lottery to determine which applications will receive a Technical Assistance Grant.
- (11) By June 1 of each odd numbered year the Department’s Office of School Facilities shall publish inflation-adjusted Technical Assistance Grant amounts based on the Consumer Price Index for All Urban Consumers, West Region (All Items), as published by the Bureau of Labor Statistics of the United States Department of Labor.
- (12) The preference points for Districts applying for the Facility Assessment grant are:

(a) District has **fifteen percent (15%)** *[twenty-five percent (25%)]* or more of its ADMr identified as Students in Poverty;

(b) District has under **1,650** *[2,500]* ADMr according to the annual reports for the same school year as used to calculate the Priority List under OAR 581-027-0010;

(c) District has not conducted a Facility Assessment within ten (10) years or less;

(d) District has not passed a general obligation bond within fifteen (15) years or less;

(e) District's ADMr has changed by ten percent (10%) or more over the last five (5) years based on the latest annual reports submitted to the Department; and

(f) District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(13) The preference points for Education Service Districts applying for the Facility Assessment grant are:

(a) The Education Service District has an average of twelve percent (12%) or more of its component school districts' ADMr identified as Students in Poverty;

(b) The Education Service District has under 20,000 Extended ADMw according to the annual reports for the same school year as used to calculate the State School Fund allocations;

(c) The Education Service District has at least one building used for instruction with a student capacity of 10 or more;

(d) The Education Service District has not conducted a Facility Assessment within ten (10) years or less; and

(e) The Education Service District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(14) The preference points for Districts applying for the Long-Range Facility Plan grant are:

(a) District has **fifteen percent (15%)** *[twenty-five percent (25%)]* or more of its ADMr identified as Students in Poverty;

(b) District has under **1,650** *[2,500]* ADMr according to the annual reports for the same school year as used to calculate the Priority List under OAR 581-027-0010;

(c) District has not conducted a Long-Range Facility Plan within ten (10) years or less;

- (d) District has not passed a general obligation bond within fifteen (15) years or less;
- (e) District's ADMr has changed by ten percent (10%) or more over the last five (5) years based on the latest annual reports submitted to the Department; and
- (f) District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(15) The preference points for Education Service Districts applying for the Long-Range Facility Plan grant are:

- (a) The Education Service District has an average of twelve percent (12%) or more of its component school districts' ADMr identified as Students in Poverty;
- (b) The Education Service District has under 20,000 Extended ADMw according to the annual reports for the same school year as used to calculate the State School Fund allocations;
- (c) The Education Service District has at least one building used for instruction with a student capacity of 10 or more;
- (d) The Education Service District has not conducted a Long-Range Facility Plan within ten (10) years or less; and
- (e) The Education Service District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(16) The preference points for Districts applying for the Seismic Assessment grant are:

- (a) District has **fifteen percent (15%)** *[twenty-five (25%)]* or more of its ADMr identified as Students in Poverty;
- (b) District has under **1,650** *[2,500]* ADMr according to the annual reports for the same school year as used to calculate the Priority List under OAR 581-027-0010;
- (c) **District has selected at least one instructional facility with a student capacity of 250 or more for assessment;** *[District has not conducted an assessment for Business Oregon's Seismic Rehabilitation Grant Program;]*
- (d) District identifies the schools it intends to assess and at least fifty percent (50%) are listed as "High" or "Very High" for collapse potential in the Rapid Visual Screening data created by the Department of Geology and Mineral Industries;
- (e) District's Mapped Spectral Acceleration for a **0.2-second** *[1-second]* period (S_s) is greater than 0.6 as calculated by the United States Geological Survey; and

(f) District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(17) The preference points for Education Service Districts applying for the Seismic Assessment grant are:

(a) The Education Service District has an average of twelve percent (12%) or more of its component school districts' ADMr identified as Students in Poverty;

(b) The Education Service District has under 20,000 Extended ADMw according to the annual reports for the same school year as used to calculate the State School Fund allocations;

(c) **The Education Service District has selected at least one instructional facility with a student capacity of 250 or more for assessment;** *[The Education Service District has at least one building used for instruction with a student capacity of 10 or more;]*

(d) The Education Service District's Mapped Spectral Acceleration for a **0.2-second** *[1-second]* period (Ss) is greater than 0.6 as calculated by the United States Geological Survey; and

(e) The Education Service District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(18) The preference points for Districts applying for the Asbestos Environmental Hazard Assessment grant are:

(a) District has **fifteen percent (15%)** *[twenty-five (25%)]* or more of its ADMr identified as Students in Poverty;

(b) District has under **1,650** *[2,500]* ADMr according to the annual reports for the same school year as used to calculate the Priority List under OAR 581-027-0010;

(c) District has at least 50% or more of its schools built before 1980;

(d) District needs to provide training to a staff person to oversee asbestos-related activities and/or needs to provide asbestos awareness training to custodial staff;

(e) District is due to conduct its 3-year re-inspection of asbestos-containing material in each school facility; and

(f) District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(19) The preference points for Education Service Districts applying for the Asbestos Environmental Hazard Assessment grant are:

(a) The Education Service District has an average of twelve percent (12%) or more of its component school districts' ADMr identified as Students in Poverty;

(b) The Education Service District has under 20,000 Extended ADMw according to the annual reports for the same school year as used to calculate the State School Fund allocations;

(c) The Education Service District needs to provide training to a staff person to oversee asbestos-related activities and/or needs to provide asbestos awareness training to custodial staff;

(d) The Education District is due to conduct its 3-year re-inspection of asbestos-containing material in each facility; and

(e) The Education Service District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(20) The preference points for Districts applying to the Engineered Wood Roof Systems Assessment grant are:

(a) District has fifteen percent (15%) or more of its ADMr identified as Students in Poverty;

(b) District has under 1,650 ADMr according to the annual reports for the same school year as used to calculate the Priority List under OAR 581-027-0010;

(c) One (1) point for a District with up to two (2) long-span facilities that are 50 years of age or older, and two (2) points for a District with three (3) or more long-span facilities that are 50 years of age or older;

(d) District has a majority of its facilities located in snow-prone areas at elevations of 1,000 feet or more as determined by the elevation of the district's main office building; and

(e) District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(21) The preference points for Education Service Districts apply to the Engineered Wood Roof Systems Assessment grant are:

(a) The Education Service District has an average of twelve percent (12%) or more of its component school districts' ADMr identified as Students in Poverty;

(b) The Education Service District has under 20,000 Extended ADMw according to the annual reports for the same school year as used to calculate the State School Fund allocations;

(c) The Education Service District has one (1) or more long-span facilities that are 50 years of age or older;

(d) The Education Service District has a majority of its facilities located in snow-prone areas at elevations of 1,000 feet or more as determined by the elevation of the District's main office building; and

(e) The Education Service District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(22 [20]) The preference points for Districts applying to the Radon Environmental Hazard Assessment grant are:

(a) District has **fifteen percent (15%)** *[twenty-five (25%)]* or more of its ADMr identified as Students in Poverty;

(b) District has under **1,650** *[2,500]* ADMr according to the annual reports for the same school year as used to calculate the Priority List under OAR 581-027-0010;

(c) District has school and administrative buildings that have not been tested for radon;

(d) District's radon risk level is either "High" or "Not Assigned" according to information published by the Oregon Health Authority that provides for radon risk levels based on geography;

(e) District has a school that qualifies as a remote small elementary school per ORS 327.077; and

(f) District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(23 [21]) The preference points for Education Service Districts applying to the Radon Environmental Hazard Assessment grant are:

(a) The Education Service District has an average of twelve percent (12%) or more of its component school districts' ADMr identified as Students in Poverty;

(b) The Education Service District has under 20,000 Extended ADMw according to the annual reports for the same school year as used to calculate the State School Fund allocations;

(c) The Education Service District has instructional spaces or administrative buildings that have not been tested for radon in the last 10 years or more;

(d) The Education Service District’s radon risk level is either “High” or “Not Assigned” according to information published by the Oregon Health Authority that provides for radon risk levels based on geography; and

(e) The Education Service District has completed its annual electronic submission of its building and bond data to the Department by February 15 of each year.

(24 [22]) A District or Education Service District that is awarded a Technical Assistance Grant must:

(a) Enter into a grant agreement with the Department by the time specified by the Department;

(b) Use a Certified Assessor to perform a Facility Assessment or Long-Range Facility Plan;

(c) Provide the Department with an electronic copy of any final reports required by the Technical Assistance Grant; and

(d) Provide the Department with an electronic copy of invoices showing expenses incurred in performing the work for the specific Technical Assistance Grant.

(25 [23]) A District or Education Service District must reapply each time a new grant application is announced if it did not receive a grant in the previous grant application period.

[(24) A District or Education Service District may apply to the Technical Assistance Program to be reimbursed for assessments previously completed if:

(a) The previous assessment work was started within six (6) months of the application period;

(b) The previous assessments meet all requirements set forth for the type of assessment in these administrative rules; and

(c) The Grantee submits a final copy of the report and all invoices within the required period for a Technical Assistance Program grant.]

(26 [25]) Grantees must submit all final reports and invoices by the date specified by the Department. If a Grantee does not meet that deadline, the Department may rescind their grant funds.

(27 [26]) A District or Education Service District that receives a Technical Assistance Program grant will be ineligible to reapply for that specific grant for four (4) years from the year the grant was issued.

Statutory/Other Authority: ORS 326.125 [*& SB 285 (2023)*]

Statutes/Other Implemented: [*SB 285 (2023)*]

History:

[ODE 35-2025, amend filed 06/18/2025, effective 06/18/2025](#)

[ODE 2-2024, amend filed 02/16/2024, effective 02/16/2024](#)

[ODE 37-2021, amend filed 10/26/2021, effective 10/26/2021](#)

[ODE 42-2020, amend filed 10/22/2020, effective 10/22/2020](#)

[ODE 21-2019, amend filed 06/25/2019, effective 06/25/2019](#)

[ODE 32-2018, amend filed 10/19/2018, effective 10/21/2018](#)

ODE 7-2017, f. & cert. ef. 6-1-17

ODE 4-2017, f. & cert. ef. 3-1-17

ODE 41-2016, f. & cert. ef. 7-20-16

Summary

Meeting Date: 3/19/2026

Title: House Bill 2453 (2025) Bill Implementation: District Equity Committees: OAR 581-022-2307

Status: Second Reading/Adoption (item has changed)

Presentation: No (Written Report Only/Consent)

Key Staff: Cassie Medina and Erin Lair

Topic Summary: The Department is bringing forward the recommendation to make the current temporary rule permanent for OAR 581-022-2307

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

- 1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon’s school systems? How does it ultimately serve students?**

District Equity Committees are meant to help school leaders identify what helps or hinders the success of students who Oregon’s educational systems have historically excluded, impacted, marginalized, or underserved.

The original authorizing legislation for District Equity Committees was passed in 2021 ([Senate Bill 732](#)) and requires each school district to establish an Educational Equity Advisory Committee, or District Equity Committee. Complementary rules were then adopted in [OAR 581-022-2307](#), making District Equity Committees a Division 22 requirement.

District Equity Committees must be composed of parents, students, staff and community members and must be primarily representative of underserved student groups. The committees’ responsibilities include advising the superintendent on educational equity impacts of policies and informing the superintendent when a school-based situation arises that

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specifically impacts underrepresented students and advising on how best to address that situation.

Committees have the option to prepare an annual report on the successes and challenges the school district has experienced in meeting the educational equity needs of students in the school district, recommendations the committee made to the superintendent, and the actions that were taken in response to those recommendations.

2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?

[House Bill 2453](#) (2025) amends [ORS 329.711](#). It states that The State Board of Education shall adopt any rules necessary for the administration of this section.

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

In 2021, the Oregon Legislature passed Senate Bill 732, amending Oregon Revised Statutes (ORS) 328.542 and 329.095 and requiring each school district to establish an Educational Equity Advisory Committee (or District Equity Committee). The State Board of Education supported this law as a *meaningful avenue for every school district to benefit from the strengths and leadership within its community* and to *codify an expectation for how school districts are governed in relationship to their community and how the community can lead and offer counsel and insights to school districts*.

In 2022, the Board adopted complementary rules to Senate Bill 732 (2021) in OAR 581-022-2307. These rules made District Equity Committees a Division 22 requirement.

In September 2025, the Board adopted temporary rules to align OAR 581-022-2307 with the changes made by HB 2453 (2025). These temporary rules went into effect October 1, 2025.

4. Why is this item coming before the Board now?

The Department is pursuing to make permanent the temporary rules currently on file for OAR 581-022-2307 before they expire on March 30, 2026.

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations

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- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes: _____
- Other: _____

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

All Oregon school districts are impacted by the changes HB 2453 makes to how District Equity Committees operate. The Equity Decision Tree informed our engagement planning with school, district ESD leaders and community partners to shape permanent rule amendments to OAR 581-022-2307.

We know Oregon has diverse regions and school districts, which vary by size, distance, and population and two-thirds are predominantly rural or small districts. Therefore, with intentionality, we have reached out to diverse community partners for input on rules and lessons learned from early implementation of District Equity Committees.

7. After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit](#).)

- No
- Yes – Both Consultation and Communication.
- Yes – Only Communication.

8. Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.

- N/A; this item does not intersect with other state entities.

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- Oregon Health Authority (OHA)
- Department of Early Learning and Care (DELIC; formerly ELD)
- Educator Advancement Council (EAC)
- Higher Education Coordinating Commission (HECC)
- Youth Development Oregon (YDO)
- Teacher Standards and Practices Commission (TSPC)
- Oregon Housing and Community Services (OHCS)
- Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

Please enter your answer here

9. Which geographic perspectives are intentionally represented in your office/team engagement strategy?

- Northeast Oregon
- Central and Southeast Oregon
- Southwest Oregon
- Willamette Valley and Central Coast
- Northwest Oregon
- Tribal lands
- Other: _____

Why did your office/team focus on the above geographical perspective(s)?

We began with targeted outreach to ESDs and districts who ODE has previously partnered with on early District Equity Committee implementation. This was in an effort to give partners from varied size and geographically located districts and ESDs the opportunity to give early feedback on our temporary rules. The proposed rule changes will affect all districts in Oregon, with differently felt impacts for small and rural districts. We also extended engagement opportunities to all ESD liaisons and district and ESD superintendents.

10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?

We previously brought forward three proposed changes: expanding the language relative to the budget committee membership, codifying the regional partnership options, and aligning definitions to those found in the student success act. With further engagement through sessions, ORCA, and additional correspondence it was determined that the temporary rules

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currently guiding this work are satisfactory in providing full context for implementation of district equity committees statewide.

As such, no changes are proposed to the temporary rules currently in effect and the recommendation after multiple points of engagement is to make permanent the current temporary rules.

11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.

No additional engagement as this is now a requested action for approval.

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

12. After consulting with ODE's Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?

No

Yes; please review Appendix B: Grant Consolidation below.

13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.

No fiscal impacts are anticipated. The administrative demands of establishing a District Equity Committee could be lessened by the changes that HB 2453 makes and these rules reflect because fewer bodies need to approve committee membership and the removal of public meeting law applicability will likely ease existing challenges to recruiting committee members.

14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?

No

EQUITY IMPACT ANALYSIS

The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?

The intent of District Equity Committees is to help school leaders identify what helps or hinders the success of students who Oregon’s educational systems have historically excluded, impacted, marginalized, or underserved. This is done through the elevation and inclusion of local voices (including students, families, staff, and community members) assessing the impacts of school district policies. HB 2453’s changes address feedback from district leaders across Oregon about public meeting law’s impacts on community members feeling safe to participate in District Equity Committees and engage in sensitive discussions where they are asked to draw on their personal experiences. The changes that HB 2453 makes and these rules reinforce the original legislative intent to make it easier for community members who are representative of students historically excluded, marginalized, or underserved to inform decisions that impact student success.

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

School district staff are one of the required groups for District Equity Committee membership. It is important that staff, particularly those who have been and continue to be systemically marginalized, feel they could participate in a District Equity Committee without risking their safety or employment, or coming under public scrutiny for speaking to their experiences. The changes made by HB 2453 and reflected by these rules can reduce barriers staff feel to participating in a District Equity Committee.

17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon’s school systems?

The Board’s adoption of these rules would provide clarity for districts in their implementation of District Equity Committees. Clear implementation of District Equity Committees would provide a strong avenue for students, parents, district staff, and community members to advise district-level decisions and understandings about what helps or hinders student success, particularly students who Oregon’s educational systems have historically excluded, impacted, marginalized, or underserved.

18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

Without passing updated permanent rules, the current temporary rules will expire on March 30, 2026 and the administrative rules guiding implementation of District Equity Committees would not align with the authorizing statute for District Equity Committees.

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This would lead to confusion for districts about the requirements for District Equity Committees and impede District Equity Committee implementation.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student's academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department's recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

The current temporary rules in OAR 581-022-2307 are unchanged and requested to be made permanent.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with [the Board's Mission, Vision, and Values](#)?

This language is responsive to a need to align administrative rule to updated statute.

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department's commitment to academic excellence, belonging and wellness, and reimagining accountability.

We are recommending adoption of the existing temporary rules as permanent rules. This is in accordance with HB 2453 amendments to statute. District Equity Committees are a tool for greater inclusion of community voice (including students and families) in conversations and decisions about what helps or hinders the success of students who Oregon's educational systems have historically excluded, impacted, marginalized, or underserved.

22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: _____

23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.

APPENDIX A: SECOND READING

Appendix A should only be completed if “yes” is selected for question 23. Using plain language, this section should provide a summary of any additional engagements, learnings, or changes that have occurred since the First Reading of this item.

1. Please describe any additional engagement opportunities your office/team has pursued since the First Reading of this item. Which perspectives were intentionally included?

After the first reading, we continued to assess feedback from prior engagement sessions and additions in our engagement trackers to determine next steps. Through these engagements and conversations we recognized the best path forward was to maintain the temporary rules as written rather than make the noted potential adjustments in language.

2. Has your office/team received any additional public comment on this item? If so, who provided that comment and what feedback did they provide?

The second reading of these rules at ORCA reflected the original language of the temporary rules and there was no additional feedback as a result of that shift. This shift to the current language reflected the feedback we received during initial engagement efforts.

3. Please describe any overall learnings that have occurred since the First Reading of this item. How were differences in opinion accounted for?

Since the first reading, we have recognized that the temporary rules provide sufficient clarity to provide the framework for implementation of district equity committees throughout the state. The processes within the department to support districts in forming and sustaining these committees has, thus far, been effective. Through engagement conversations we recognized that no additional changes need to be made in the current, temporary rules to satisfy the statute or support clarity for district implementation.

4. Please provide a brief summary of the changes your office/team have made to this item since the First Reading. How are these changes responsive to identified needs and/or feedback received through the engagement process?

There are no changes to the currently adopted temporary rules. This is a shift from the first reading that brought forward three potential changes to the temporary rule language. The original creation of temporary rules did not allow for the time to engage deeply around the

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rules. Having had that time now, the temporary rules, as written, successfully address the clarity needed to align with the statute.

This is the text of a temporary Oregon Administrative Rule within the Oregon Department of Education rules Chapter 581. These temporary rules were added to address HB 2453 (2025) which amends [ORS 329.711](#). It states that The State Board of Education shall adopt any rules necessary for the administration of this section. This current version of the rule is currently temporary through March 29, 2026.

Rule Number: [581-022-2307](#)

Rule Title: Educational Equity Advisory Committees

Rule Text:

(1) The following definitions apply to Oregon Administrative Rule 581-022-2307:

(a) "Parent" means one or more of the following persons:

(A) A biological or adoptive parent of a student;

(B) A foster parent of a student;

(C) A legal guardian, other than a state agency;

(D) An individual acting in the place of a biological or adoptive parent (including a grandparent, stepparent, or other relative) with whom a student lives, or an individual who is legally responsible for a child's welfare; or

(E) A surrogate parent who has been appointed in accordance with OAR 581-015-2320, for school-age children, or 581-015-2760 for preschool children.

(b) "Student" means a school-aged individual.

(c) "Community Member" means:

(A) A representative of a community-based organization that serves the local community;

(B) A representative of a culturally specific organization that serves the local community;

(C) A representative of an organization that regularly partners with the school district to network resources and assist students in meeting state and local standards, and prepare students for post high school transitions; or

(D) A resident of the local community capable of representing underserved community voices.

(d) "Underrepresented" refers to communities, groups, families and students that due to systemic barriers and intersectional oppression have been excluded from or have limited proportionate access to the dominant or mainstream educational system despite efforts to participate. This includes students of color, tribal students, English language learners, LGBTQ2SIA+ students, students experiencing and surviving poverty and homelessness, students with disabilities, women/girls, and students from rural communities.

(e) "Underserved" refers to communities, groups, families and students that the dominant or mainstream educational system has historically and currently excluded, impacted, marginalized, underserved and/or refused service due to institutionalized and intersectional racism and systemic oppression. This includes students of color, tribal students, English language learners,

LGBTQ2SIA+ students, students experiencing and surviving poverty and homelessness, students with disabilities, women/girls, and students from rural communities.

(2) There shall be established at each school district an educational equity advisory committee.

(3)(a) An educational equity advisory committee shall be selected by the school district superintendent and must be composed of parents, employees, students and community members from the school district.

(b) The school district superintendent is responsible for coordinating the member nomination process and appointing members, ensuring that membership is primarily representative of underserved student groups.

(c) For the purpose of selecting members, the school district superintendent:

(A) May not deny members based on language;

(B) May not deny members based on immigration status;

(C) May not deny members based on protected class, including age, disability, national origin, race, color, marital status, religion, sex, sexual orientation, or gender identity;

(D) May not appoint a voting member of the school board or themselves to an educational equity advisory committee; and

(E) Must ensure that the composition of an educational equity advisory committee elevates underrepresented parent, employee, student, and community member voices.

(d) The school district superintendent, in consultation with the educational equity advisory committee, shall fill vacancies on the committee in the same manner as original appointments.

(e) The school district board, in consultation with the superintendent, must select at least one member of the educational equity advisory committee to serve on the school district budget committee. A budget committee is not required to include a member of the educational equity advisory committee of the school district until a vacancy on the budget committee occurs by a member who is not also a member of the school district board.

(f) Each school district, in consultation with the educational equity advisory committee, is required to provide sufficient support to educational equity advisory committee members to participate in meetings, including, but not limited to, access to district-managed emails, translation and interpretation services, and relevant public meeting and security trainings.

(4) The duties of an educational equity advisory committee shall include:

(a) Advising the school district superintendent about the educational equity impacts of policy decisions; and

(b) Informing the school district superintendent of the larger district-wide climate and the experiences of underserved student groups, and advising the superintendent on how best to support. Examples include but are not limited to:

(A) Informing the school district superintendent when a situation arises in a school of the school district that negatively impacts underrepresented students, and advising the superintendent on how best to handle that situation.

(B) Informing the school district superintendent when a situation arises in a school of the school district that positively impacts underrepresented students, and advising the superintendent on how best to replicate within the district.

(C) Considering whether such situations are unique to the school or indicative of a district-wide trend, and advising on how best to handle that trend.

(5) In addition to the duties outlined in section (4) of this rule, an educational equity advisory committee may:

(a) Consider topics that the educational equity advisory committee deems critical to its ability to represent and elevate educational equity impacts to student experience in the district.

(b) Consider topics submitted by the school district board and school district superintendent.

(c) Select a single member to serve as an advisor to the school district superintendent, for the purpose of providing updates and acting as a liaison between the educational equity advisory committee and the district.

(d) Prepare an annual report that:

(A) Includes, but is not limited to the following information:

(i) The successes and challenges the school district has experienced in meeting the educational equity needs of students in the school district; and

(ii) Recommendations the committee made to the school district superintendent, and the actions that were taken in response to those recommendations;

(B) Is shared with the school district board:

(i) By the school district superintendent; and

(ii) If requested by the school district board, as a presentation by the committee or committee representative at a school district board meeting.

(C) Is made available by being:

(i) Distributed to the parents of the students of the school district;

(ii) Posted on the school district's website; and

(iii) Sent to the State Board of Education.

(6) The Oregon Department of Education shall review all submitted reports and annually prepare a summary for the State Board of Education. Members of the State Board of Education shall have access to all submitted reports.

Statutory/Other Authority: ORS 329.711 & HB 2453 (2025)

Statutes/Other Implemented: ORS 329.711 & HB 2453 (2025)

History:

ODE 53-2025, temporary amend filed 09/18/2025, effective 10/01/2025 through 03/29/2026

ODE 39-2022, adopt filed 06/24/2022, effective 06/24/2022

Summary

Meeting Date: 3/19/2026

Title: Annual Assessment Manual Renewal

Status: Second Reading/Adoption (no changes)

Presentation: No (Written Report Only/Consent)

Key Staff: Andrea Lockard, Audrey Lingley, Ben Wolcott

Topic Summary: Each year, ODE updates important manuals that spell out requirements for test administration. OAR 581-022-2100 lists which manuals those are and specifies that districts must abide by the requirements in those manuals. ODE asks the State Board of Education to renew its approval of OAR 581-022-2100 yearly so that the most recent editions of the testing manuals have the needed regulatory force.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

- 1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon’s school systems? How does it ultimately serve students?**

Students in Oregon public schools participate yearly in summative tests and a state-created survey. These assessments are required by both federal and state law. ODE is responsible for publishing certain test administration manuals that help implement these assessments and ensure secure, appropriate testing. One district employee, called the District Test Coordinator, uses these manuals to ensure that relevant district personnel, particularly Test Administrators, are able to successfully administer these tests. Furthermore, assessment tells us what students know and can do. This information is vital for allocating resources and improving systems.

- 2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?**

In June 2025, the State Board approved an update to OAR 581-022-2100. This rule names three manuals by which districts must abide: the Test Administration Manual (TAM), the Oregon

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Accessibility Manual (OAM), and the SEED Survey Administration Manual (SAM). These manuals are reviewed top to bottom and updated each year.

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

The State Board reviewed and approved updates to OAR 581-022-2100 in June 2025, and temporarily reapproved the rule in September 2025.

The rule states that ODE is responsible for publishing the TAM, OAM, and SAM.

This item appeared as a Written Report Only on 1/15/26.

4. Why is this item coming before the Board now?

ODE updates the TAM, OAM, and SAM every year. Reapproving OAR 581-022-2100 will grant enforceability to the most current versions (which outline the most current requirements).

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations
- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes: _____
- Other: _____

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

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ODE staff review the TAM, OAM, and SAM to ensure alignment with state and federal law. ODE staff also accept feedback from district staff responsible for using these manuals.

7. **After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit](#).)**

- No
- Yes – Both Consultation and Communication.
- Yes – Only Communication.

8. **Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.**

- N/A; this item does not intersect with other state entities.
- Oregon Health Authority (OHA)
- Department of Early Learning and Care (DELIC; formerly ELD)
- Educator Advancement Council (EAC)
- Higher Education Coordinating Commission (HECC)
- Youth Development Oregon (YDO)
- Teacher Standards and Practices Commission (TSPC)
- Oregon Housing and Community Services (OHCS)
- Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

N/A

9. **Which geographic perspectives are intentionally represented in your office/team engagement strategy?**

- Northeast Oregon
- Central and Southeast Oregon
- Southwest Oregon
- Willamette Valley and Central Coast
- Northwest Oregon
- Tribal lands
- Other: _____

Why did your office/team focus on the above geographical perspective(s)?

N/A

- 10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?**

ODE collects feedback from district partners throughout the year and as appropriate and feasible incorporates it into the next available manual revision. ODE also collects feedback from ESD partners, who serve as school districts' first contact for questions about the administration of assessments. ESD partners review the manuals before the preliminary versions of the manuals are published in early August.

- 11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.**

We are asking the Board to reapprove an update to OAR 581-022-2100 that specifies districts must follow the 25-26 versions of the aforementioned assessment manuals. ODE will continue to review these manuals, accept feedback from partners, and consider updates for subsequent school years.

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

- 12. After consulting with ODE's Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?**

No

Yes; please review Appendix B: Grant Consolidation below.

- 13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.**

No

- 14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?**

No

EQUITY IMPACT ANALYSIS

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The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?

Every student in Oregon will at some point participate in the statewide assessment system. Assessment data are used to make decisions that impact students across the state. Board reapproval of OAR 581-022-2100 is one step towards ensuring that districts engage in appropriate, effective assessment administration practices, which in turn ensures state assessment yields the most reliable data. ODE annually reviews these manuals and ensures that they support secure and appropriate testing for all students, including those that require certain accessibility supports.

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

The manuals in question tell district employees and volunteers what practices to follow when administering statewide assessments. Board action will ensure that district personnel have what they need to administer required statewide assessments and support their students during testing.

17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon’s school systems?

Updating assessment manuals annually is a crucial step towards ensuring a successful assessment year.

18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

In September 2025, the State Board temporarily reapproved OAR 581-022-2100, granting enforceability to the 25-26 editions of the assessment manuals mentioned in the rule. Inaction on this item would remove enforceability from these manuals and return it to the 24-25 editions. ODE and districts would then have to compare the versions of these manuals and reestablish testing requirements.

RECOMMENDED ACTION

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The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student’s academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department’s recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

The language of OAR 581-022-2100 has been updated to include the publication dates of the manuals endorsed by the rule.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with [the Board’s Mission, Vision, and Values](#)?

The Board approved an update to OAR 581-022-2100 in June 2025 and reapproved it temporarily in September 2025. Since that time, ODE has received feedback that the rule should include the specific publication dates of the manuals concerned. That feedback has been incorporated into the rule language.

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department’s commitment to academic excellence, belonging and wellness, and reimagining accountability.

We recommend the State Board reapprove OAR 581-022-2100. As a reminder, this reapproval grants enforceability to finalized versions of ODE’s 25-26 TAM, OAM, and the SAM.

22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: _____

23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month

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Yes; please review Appendix A: Second Reading below.

Manual changes for 2025-26

Test Administration Manual

- Moved reference information from Section 1 to newly created Appendix E. Appendix E is optional for all users and may be consulted as needed.
- Added Local Performance Assessment Manual and Early Proficient guidance to required reading list for DTCs.
- Continued integration of the SEED Survey.
- Updated definition of “allowable” test supports and added an example.
- Added two references to [Executive Order 25-09](#).
- Added information to Section 10.0 about entering and correcting domain exemptions.
- Eliminated Full Log-In Directions (replaced with Paraphrased Log-In Directions). Minor changes to TA scripts.
- Added information on printing score reports using a student’s asserted name to Appendix C.
- Streamlining and clarification throughout as necessary and feasible.

Oregon Accessibility Manual

- Added language to section 1.0 Introduction that encourages districts to provide students the opportunity to practice using accessibility supports prior to summative test administration.
- Removed embedded universal tool Amplification from the OAM. Neither the general nor extended test delivery system includes volume controls for embedded audio. Students may use physical volume buttons on their devices to control embedded test audio.
- Added universal tool dyslexia-friendly font to the OAM.
- Navigation language is now available for Mathematics, Science, and SEED Survey in addition to previous availability on Alt ELPA, ELA, ELPA Screener, and ELPA Summative.
- 100s number table is now allowable on Mathematics as a designated support. A Braille version is now available.
- Designated support communication device has been renamed communication system. The description and recommendations for use have also been updated to clarify allowable use on tests.
- Multiplication table is now allowable on Mathematics as a designated support. A Braille version is now available.
- Additional details were added to the description of abacus to clarify allowable tools.
- Additional details were added to the description of amplification devices to clarify how students can adjust the volume of embedded audio.
- Additional details were added to the description of dictation (speech-to-text) about minimizing disruption in the testing environment.
- Added new language, Arabic, now available on the SEED Survey.

- System options for Line reader have been updated from [On/Off] to [On without masking/ On with masking/ Off].
- Additional details were added to the description of manipulatives to clarify what is allowable as a number rack.
- Additional details were added to the description of scratch paper to clarify what should be provided and what type of paper is appropriate.
- Additional details were added to the description of scribe to clarify that students may dictate with an AAC or AT device.
- Additional details were added to the description of speech-to-text (STT) software about minimizing disruption in the testing environment.
- Additional details were added to the description of verbal description of graphics for the Alt ELPA to clarify where descriptions are provided and how they must be read.
- System options for Audio playback speed were removed. This setting may not be turned off in the TA interface.
- System options for Dynamic color choices were removed. TAs will no longer be able to turn off Color choices in the TA interface.

[SEED Survey Administration Manual](#)

- Changed the end date for submitting invalidation requests to ODE from July 1, 2026 to June 19, 2026.

581-022-2100

Administration of State Assessments

(1) Definitions. As used in this rule:

(a) “Accommodations” means changes in procedures or materials that increase equitable access during assessment and generate valid assessment results for students who need them, allowing these students to show what they know and can do. Accommodations are available only to students with a documented Individualized Education Program (IEP) or Section 504 (Plan).

(b) ~~“~~“Designated supports” means access features of the assessment available for use by any student for whom the need has been indicated by an educator, or a team of educators with parent/guardian and student.

(c) “District test coordinator” (DTC) means district personnel who ensure secure administration of components of the Oregon Statewide Assessment System as defined by Oregon Revised Statute, Administrative Rules, and the Test Administration Manual, including but not limited to supervising the work of the school test coordinators and test administrators.

(d) “Force majeure” means an extraordinary circumstance (e.g., power outage or network disturbance lasting at least one full school day) or act of nature (e.g., flooding, earthquake, volcanic eruption) which directly prevents a school district from making reasonable attempts to adhere to the Test Schedule.

(e) “Impropriety” means the administration of components of the Oregon Statewide Assessment System in a manner not in compliance with the Test Administration Manual, Oregon Revised Statute, or this rule.

(f) “Invalidation” means the act of omitting information (e.g. test results and student responses) from ODE systems, including but not limited to testing, reporting, and accountability, for a given event. The student may not retest or reenter information.

(g) “Irregularity” means an unusual circumstance that impacts a group of students who are testing and may potentially affect student performance on the assessment or interpretation of the students’ scores. A force majeure is an example of a severe irregularity.

(h) “Modification” means practices and procedures that compromise the intent of the assessment through a change in the achievement level, construct, or measured outcome of the assessment.

~~(i) “Universal Tools” means access features of the assessment that are either provided as digitally delivered components of the test administration system or separate from it. Universal tools are available to all students based on student preference and selection.~~

(ij)(A) "Oregon Statewide Assessment System" means:

(B) Statewide assessment components, including formative resources, interim tests, summative tests (general and alternate versions), and surveys, in:

(i) Science;

(ii) Mathematics;

(iii) English Language Arts (ELA);

(iv) English Language Proficiency (ELP);

(v) The Student Educational Equity Development (SEED) Survey as required by ORS 329.078; and

(vi) The information gathering process at kindergarten as required in OAR 581-022-2130.

(jk) "Reset" means the removal of student responses for a given assessment event. The student may retest or reenter information.

(kl) "School building" means facilities owned, leased, or rented by a school district, educational service district, public charter school, private school, or private alternative program.

(lm) "School district" means:

(A) A school district as defined in ORS 332.002;

(B) The Oregon School for the Deaf;

(C) The Juvenile Detention Education Program as defined in ORS 326.695;

(D) The Youth Corrections Education Program as defined in ORS 326.695;

(E) The Long Term Care Program as defined in ORS 343.961; and

(F) The Hospital Education Programs as defined in ORS 343.261.

(mn) "School test coordinator" (STC) means school personnel who provide comprehensive training to test administrators and monitor the testing process.

(no) "Test Administration Manual", "Oregon Accessibility Manual", and "SEED Survey Administration Manual" ~~means~~ refer to manuals published annually by ODE that includes descriptions of the specific policies and procedures that school districts are required to follow when administering any components of the Oregon Statewide Assessment System. References

to the ~~Test Administration Manual~~ ese manuals refer to the edition ~~in effect at the time of test administration and include appendices and any addenda published in accordance with ODE's revision policy published on August 1, 2025 and approved by the State Board of Education on March 19, 2026.~~

(~~op~~) "Test administrator" (TA) means an individual trained to administer the Oregon Statewide Assessments in accordance with the Test Administration Manual.

(~~pe~~) "Test Schedule" means the Test Schedule published annually by ODE that includes the windows in which school districts must offer their students components of the Oregon Statewide Assessment System.

(~~q~~) "Universal Tools" means access features of the assessment that are either provided as digitally delivered components of the test administration system or separate from it. Universal tools are available to all students based on student preference and selection.

(2)(a) School districts, as defined in ORS 332.002, must enforce the assessment policies described in this rule for all students enrolled in a school operated by the district or enrolled in a public charter school that is located within the boundaries of the school district.

(b) School districts, as defined in ORS 332.002, must enforce the assessment policies described in this rule for all resident students enrolled in a private alternative education program, regardless of whether the private alternative education program is located within the boundaries of the school district.

(c) The Oregon School for the Deaf must enforce the assessment policies described in this rule for all students enrolled in that school.

(d) The Juvenile Detention Education Program and the Youth Corrections Education Program must enforce the assessment policies described in this rule for all students enrolled in that program.

(e) The Long Term Care Program and the Hospital Education Programs must enforce the assessment policies described in this rule for all students enrolled in that program.

(f) School districts may delegate responsibility for enforcing the assessment policies described in this rule to another school district or education service district under the conditions specified in the Test Administration Manual.

(3) School districts must administer components of the Oregon Statewide Assessment System in accordance with the Test Administration Manual, SEED Survey Administration Manual, and Test Schedule published by ODE. The results of these assessments are used to satisfy the requirements specified in OAR 581-022-2270, OAR 581-022-2250, and ORS 329.078 and as a method to evaluate compliance with OAR 581-022-2030.

(4)(a) Components of the Oregon Statewide Assessment System must be administered in an environment that satisfies conditions defined in the manuals, rules, and statutes pertaining to that assessment.

(b) School districts must provide only those subject-specific accommodations, designated supports, and universal tools listed in the Oregon Accessibility Manual and must provide these supports in a manner consistent with the policies contained in the Test Administration Manual and Oregon Accessibility Manual.

(5) School districts must decide whether to provide accommodations during administration of components of the Oregon Statewide Assessment System on an individual student basis, and separately for each content area assessed, using the following criteria:

(a) For students with an Individualized Education Program (IEP) or Section 504 Plan, school districts must implement the assessment decision made by a student's IEP or 504 team and documented in the IEP or 504 Plan;

(b) School districts may only administer modifications to students with an IEP or 504 Plan and only in accordance with the assessment decision made by the student's IEP or 504 team and documented in the IEP or 504 Plan. Before administering an assessment using a modification, a student's IEP or 504 team must inform the student's parent that the use of a modification on an assessment will result in an invalid assessment;

(6) Failure by a school district to comply with section (4) of this rule constitutes an impropriety as defined in section (1)(e) of this rule. DTCs must report all potential improprieties or irregularities to ODE within one business day of learning of the potential impropriety or irregularity in accordance with the reporting procedures contained in the Test Administration Manual.

(7) School districts must abide by ODE decisions regarding student assessment records, whether due to a test impropriety or any other circumstance bearing upon the validity of assessment results.

(8) School districts may only assess students using the alternate version of a statewide summative test if the student has an IEP indicating that the student requires alternate assessment.

(9) School districts must administer the state-adopted ELP summative test annually to all students eligible for English language development (ELD) services under the Elementary and Secondary Education Act (ESEA), regardless of whether an eligible student actually receives ELD services.

(10) Per federal requirements, administering institutions must administer a state-adopted ELP screener upon enrollment to students who would potentially meet the federal definition of an English Language Learner.

(11) The information gathering process at kindergarten is governed by OAR 581-022-2130.

Statutory/Other Authority: ORS 326.051, ORS 329.075 & ORS 329.078

Statutes/Other Implemented: ORS 329.075, ORS 329.485 & ORS 329.078

History:

[ODE 29-2025, amend filed 06/16/2025, effective 06/16/2025](#)

Renumbered from 581-022-0610 by ODE 16-2017, f. & cert. ef. 7-5-17

ODE 26-2015, f. & cert. ef. 12-21-15

ODE 34-2014, f. & cert. ef. 6-24-14

ODE 7-2011, f. & cert. ef. 7-1-11

ODE 7-2010, f. & cert. ef. 5-27-10

ODE 12-2009, f. & cert. ef. 12-10-09

ODE 30-2008, f. 12-16-08, cert. ef. 12-19-08

ODE 16-2002, f. & cert. ef. 6-10-02

ODE 6-2002(Temp), f. & cert. ef. 2-15-02 thru 6-30-02

Reverted to 1EB 2-1985, f. 1-4-85, ef. 1-7-85

EB 14-1990(Temp), f. & cert. ef. 3-5-90

1EB 2-1985, f. 1-4-85, ef. 1-7-85



Manuals for Administration of State Assessments: OAR 581-022-2100

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Dr. Andrea Lockard, Dr. Audrey Lingley, Ben Wolcott
Research, Assessment, Data, Accountability, and Reporting (RADAR)
March 19, 2026

Refresher and Overview

OAR 581-022-2100 governs administration of statewide assessments.
The State Board of Education approved an update to this rule in June 2025.

The rule lists:

- Tests that districts must administer
 - The rule defines who counts as a “district”
- Some (but not all) required conditions of administration
 - The rule provides some information on exceptions or special circumstances and what actions ODE might take in these cases
- Crucial for today’s topic: OAR 581-022-2100 specifically names **three manuals that govern assessment administration**

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Why this topic?

Rule text now includes dates of manual publication.

Q: This seems like a very minor change. Why bring it before the State Board?

A: OAR 581-022-2100 provides enforceability for the requirements detailed in three test and survey administration manuals. These three manuals are updated every year. We need annual *re-approval* of OAR 581-022-2100 by the State Board of Education to ensure that the updated requirements inherit the enforceability enjoyed by their predecessors.

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If we don't do this, then only the text of the manuals published at the time of the most recent approval of OAR 581-022-2100 will be enforceable.

How are manuals updated?

The three manuals mentioned in the rule are:

- The [Test Administration Manual](#) (TAM)
- The [Oregon Accessibility Manual](#) (OAM)
- The [SEED Survey Administration Manual](#) (SAM)

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Updates and revisions to these manuals are too numerous to list here. A short list of examples has been added to the slide notes. Change logs from each manual were also compiled and provided in the presentation package.

Updates can come from user feedback, ODE staff review, or changes to state and federal law. They increase manual readability and clarity, so that districts know exactly what they should or must do.

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Student impact

Q: How and why does re-approving OAR 581-022-2100 matter for students?

A: Manuals tell districts what they must and should do during test administration.

One district employee, called the District Test Coordinator, ensures that relevant district personnel, particularly Test Administrators (who directly administer the tests) know and follow the requirements. ⁷⁷

The requirements exist to ensure secure, appropriate testing. For example, following the requirements means providing students with needed accessibility supports.

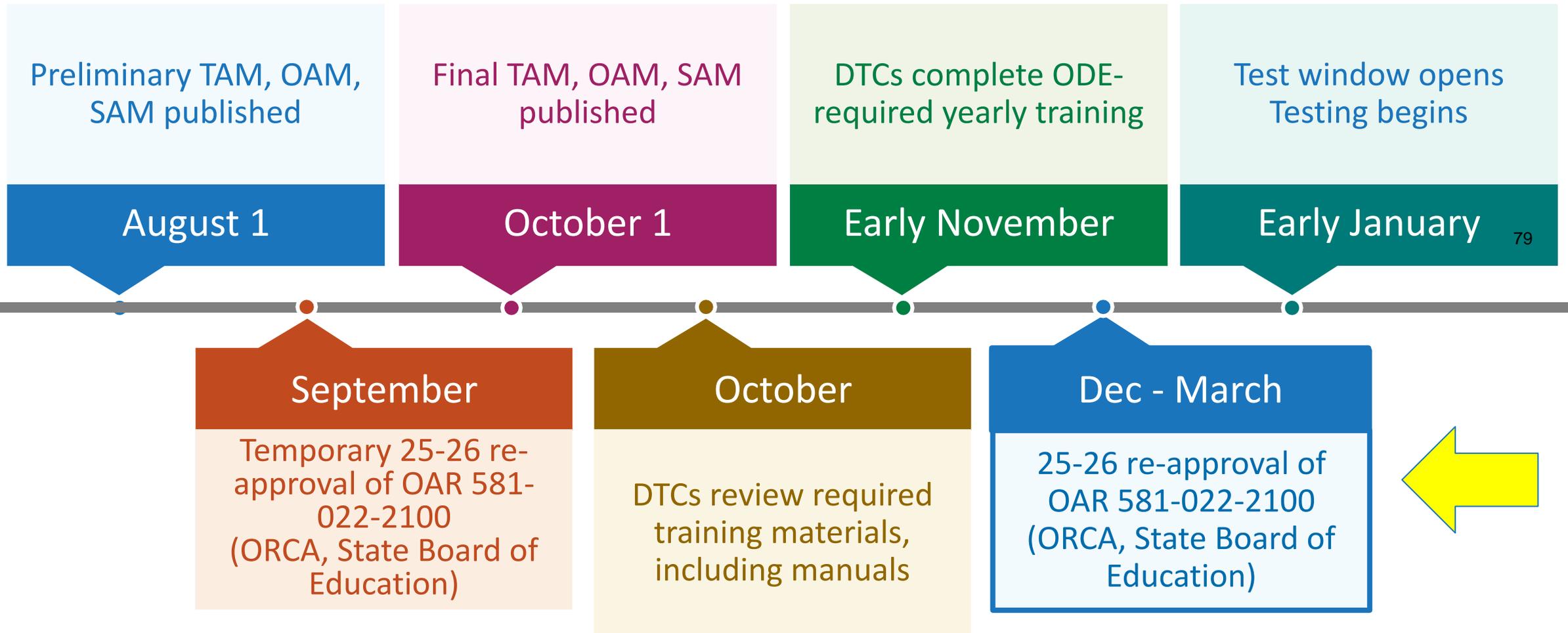
Manual update timeline

- ODE's Assessment Team records feedback from districts, ESDs, and community members about the contents of the three manuals throughout the year.
- Assessment Team also confers internally to identify areas for revision.
- A Preliminary TAM, OAM, and SAM are published every year on or prior to **August 1**.
- A Final TAM, OAM, and SAM are published every year on or prior to **October 1**.
- District Test Coordinators have until roughly the **first weekday in November** to review these *required* training materials.
- District Test Coordinators must complete required ODE-required training in November so that they can train their test administration staff and make other associated preparations in time for the opening of the yearly test window in **early January**.

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These timelines are largely *non-negotiable*.

Manuals update timeline (visual)



We'll see you again soon

- This second read concludes the approval process for 2025-26.
- We will be back seeking reapproval for 2026-27 manuals.

Thank you for your time!

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Summary

Meeting Date: 3/19/2026

Title: Four Rivers Community School Charter Contract (State Board Sponsored)

Status: Second Reading/Adoption (no changes)

Presentation: No (Written Report Only/Consent)

Key Staff: Christen Kelly, Charter School Specialist; Kate Pattison, SCORE Team Director; Chelle Robins, Superintendent, Four Rivers Community School

Topic Summary: Second reading of the Four Rivers Community School Charter Contract authorizing the school to operate July 1, 2026 to June 30, 2036.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND

The Four Rivers Community School (FRCS) is one of four Oregon State Board of Education sponsored charter schools. FRCS originally opened in September 2003 and has successfully operated in Oregon as the longest running state sponsored charter school. The school is currently in its 22nd year of operation, serving 369 students in grades K-12 as a model dual language immersion school in Malheur County. The vision of the school is to build generations of biliterate and culturally engaged learners who envision a future of possibilities.

The current charter contract expires on June 30, 2026 and The State Board of Education received an official written request from FRCS for renewal of the charter contract pursuant to ORS 338.065 in October 2025. On January 15, 2026, the State Board approved the renewal of the school and directed the Department to negotiate a new charter contract. This contract includes updated language reviewed by the Oregon Department of Justice and the Department's procurement team. The contract is similar to the last three charter contracts the State Board has approved for other renewed charter schools from the last three years.

Below is an important section for the Board to review for Four Rivers Community School:

Section 13.G.v. Enrollment Requirements – Priority Enrollment

- Four Rivers was granted the option to provide children of staff enrollment priority in the previous charter contract. This is continued as a provision in the current contract. Four Rivers demonstrated a commitment to recruiting qualified staff who mirror the student population demographics and lived experience of the students. This is demonstrated through their “grow your own” educator program. Continuing this option can support the school’s commitment to equitable access and be leveraged as a recruitment and retention mechanism.

Section 13. G.viii. Enrollment Requirements – Enrollment Cap

- The renewed charter agreement includes a specified enrollment cap of 500 total students in grades K-12 for the length of the charter term (June 30, 2026, through July 1, 2036). This provision further specifies that the Charter School’s total enrollment shall not increase by more than six percent (6%) from one school year to the next. This is in alignment and range with enrollment caps for the other state sponsored charter schools.

Section 22 – School Location

- The renewed charter agreement addresses location by requiring Four Rivers to operate facilities within Ontario School District boundaries and by prohibiting the establishment of any school or facility outside the District absent explicit written approval from Ontario School District and compliance with all applicable statutory notice and approval requirements.

SUMMARY OF PREVIOUS BOARD ACTION

This is Four Rivers’ fourth renewal and fifth charter contract. The school was originally approved by the Board on February 20, 2003. The initial charter was effective from August 15, 2003, to June 30, 2007. The first renewal was approved on April 19, 2007 and the second charter was effective from July 1, 2007, to June 30, 2011. The second renewal was approved June 24, 2011, and the third charter was effective from July 1, 2011, to June 30, 2016. The third renewal was approved June 25, 2015, and the fourth and current charter is effective July 1, 2016, to June 30, 2026. The State Board first heard Four Rivers’ fourth request for renewal at the December 2025 meeting. On January 15, 2026, the State Board of Education approved the renewal of a ten-year charter contract for Four Rivers Community School. On February 19, 2026 the State Board of Education conducted the first reading of the attached charter contract.

HAS THE ITEM CHANGED SINCE LAST BOARD MEETING?

- N/A; first read—has not been before board
- No; same as last month
- Yes – As follows:

Oregon State Board of Education Docket



POLICY ISSUE OR CONCERNS

In their letter dated November 20, 2025, Ontario School District requested that the State Board affirm that the renewed charter agreement will include an authorized enrollment cap, as well as prohibit the addition of new grade levels or satellite campuses within the District's boundaries for the duration of the renewed term. An enrollment cap has been addressed in **Section 13.G.viii. Enrollment Requirements**. This section also limits Four Rivers to serve grades K-12. **Section 22** of the contract addresses the parameters of the charter school's location.

EQUITY IMPACT ANALYSIS

Four Rivers was established with the mission to build generations of bi-literate and culturally engaged learners who envision a future of possibilities. The school is located in Malheur County (Ontario SD) and has positioned itself as a unique educational choice school for students in the region. FRCS currently serves 369 students and strives to create a culturally inclusive school community for families and staff while providing an academically rigorous and equitable K-12 education. The senior prep (grades 9-12) continues dual language instruction in an early college model where most students graduate with college credits, a biliteracy seal, and professional certifications.

Race/Ethnicity	FRCS	Ontario SD
American Indian/Alaska Native	0%	0%
Asian	0%	0%
Native Hawaiian/Pacific Islander	0%	0%
Black/African American	1%	0%
Hispanic/Latino	83%	67%
White	15%	28%
Multi-Racial	1%	5%

The school has worked hard to recruit and retain teachers and staff who reflect the students and the community they serve. Currently, 61% of teachers and 86% of instructional assistants are ethnically and linguistically diverse. FRCS has continually invested in a "grow your own" model to support staff in professional opportunities and further education. The school has now begun hiring its own graduates.

Race/Ethnicity	FRCS	FRCS Staff
American Indian/Alaska Native	0%	0%
Asian	0%	0%
Native Hawaiian/Pacific Islander	0%	0%
Black/African American	1%	0%
Hispanic/Latino	83%	68%
White	15%	25%
Multi-Racial	1%	7%

FRCS implements a college-going culture for all students by creating opportunities for students to visit College campuses starting in grade four. Students in the middle school (Junior Prep), wear uniforms sponsored by various colleges and universities with school logos. The high school (Senior Prep) campus is currently located adjacent to the Treasure Valley Community College where all students have access to college courses. Many of the students who attend FRCS are first-generation high school graduates.

Embedded throughout the FRCS operational and curricular model are opportunities for students, families, and staff to access a rigorous, bi-cultural, dual language immersion, college-going K-12 school of choice. The school is accessible to students because of home-to-school transportation provided by FRCS, universal school meals (breakfast, lunch, and snack) provided to all students for free, and after school enrichment activities provided at reduced cost to families.

In 2025, 93.3% of high school twelfth grade students graduated on time. 19 out of 23 graduates earned a biliteracy seal, and one student earned an associate's degree. The graduating class collectively earned 764 college credits and 15 out of 23 students enrolled in a post-secondary educational option. For the class of 2026, 100% of twelfth grade students are on track to graduate and 14 students are projected to earn a biliteracy seal on their diploma.

FISCAL ANALYSIS

This contract does not obligate any ODE funds. However, the sponsorship and operation of Four Rivers Community School generates about \$412,000 in revenue a biennium. This is equivalent to about 38% of the funds the Department receives from the state sponsored charter schools that are used to fund all charter school staff and programs at ODE.

EFFECT OF A "YES" OR "NO" VOTE

"Yes" = Four Rivers Community School contract will be executed and signed by both parties initiating a new charter, authorizing the school to operate through June 30, 2036.

"No" = Four Rivers Community School will continue to operate under the previous charter contract until a new contract is negotiated and approved by both parties.

STAFF RECOMMENDATION

Approve Approve next month No recommendation at this time

ATTACHMENTS

Attachment 1: 2026-2036 Four Rivers Community School Charter Agreement Final with Exhibits

**OREGON STATE BOARD OF EDUCATION SPONSORED CHARTER SCHOOL
AGREEMENT**

This State Board of Education sponsored Charter School Agreement (the “Agreement”) is between the State of Oregon acting by and through its Oregon Department of Education (“ODE”) on behalf of the Oregon State Board of Education (“Board”) and Four Rivers Community School (“Charter School”), an Oregon nonprofit corporation, each a “Party” and, together, the “Parties”.

RECITALS

WHEREAS the Oregon Legislature enacted Oregon Revised Statutes (ORS) chapter 338, which sets forth the laws under which charter schools are created and governed; and

WHEREAS the Board determined the Charter School’s proposal for the formation of a public charter school on February 20, 2003 complied with the purposes and requirements of ORS chapter 338; and

WHEREAS the Board and the Charter School entered into a Sponsored Charter School Agreement on July 23, 2003 to authorize the Charter School to operate from August 15, 2003 to June 30, 2007; and

WHEREAS the Board approved the renewal of the Charter School on April 19, 2007 to authorize the Charter School to operate from July 1, 2007 to June 30, 2011; and

WHEREAS the Board approved the renewal of the Charter School on June 24, 2011 to authorize the Charter School to operate from July 1, 2011 to June 30, 2016; and

WHEREAS the Board approved the renewal of the Charter School on June 25, 2015 to authorize the Charter School to operate from July 1, 2016 to June 30, 2026; and

WHEREAS the Charter School submitted to the Board on October 22, 2025 a request to continue its operations; and

WHEREAS the Board approved the renewal of the Charter School on January 15, 2026 and directed ODE staff to negotiate and enter into an agreement acceptable to the Board and Charter School; and

WHEREAS ORS Chapter 338 contemplates, and the Parties agree, that this Agreement including its Exhibits, will constitute the Agreement in its entirety between the Parties

regarding the governance and operation of the Charter School as a public charter school and the legal authorization for the establishment of the Charter School under ORS 338.035(2); and

WHEREAS the Oregon Deputy Superintendent of Public Instruction (“Deputy Superintendent”) or designee (as defined in Section 24. L. of this Agreement) shall have authority and responsibility for the administration of this Agreement on behalf of the Board, consistent with the provisions of ORS Chapter 326 and ORS Chapter 338.

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual understandings, releases, covenants and exchange of promises herein described, the Parties agree as follows:

(The remainder of this page has been left blank intentionally. Agreement to follow.)

AGREEMENT

1. **Grant of Charter Agreement.** The Board is the sponsor of the Charter School and authorizes this Charter School, in accordance with ORS Chapter 338 and the terms and conditions of this Agreement, to operate a single public charter school.
2. **Establishment of Charter School.** The Parties agree that (1) ORS chapter 338, now or as amended, strictly apply to and are incorporated into this Agreement and shall supersede and control any conflicting language contained in this Agreement, including the Description of Educational Program (Exhibit A) except proposal for any waivers permitted and granted under ORS 338.025; (2) the provisions of this Agreement shall supersede and control any conflicting language contained in the Description of Educational Program; and (3) the provisions of ORS chapter 338, the Board resolutions and this Agreement supersede and control any prior understandings written or oral with the Board regarding Charter School.
3. **Compliance with Laws.** Charter School represents and warrants that this Agreement does not violate any existing agreements or contracts with third parties. Charter School represents and warrants that its articles and bylaws provide for the operation of a public charter school in a manner consistent with this Agreement. Charter School shall amend the articles and bylaws, if necessary, to comply with this Agreement or amendments to this Agreement. Charter School shall provide a copy to the Deputy Superintendent or designee of any changes to its articles of incorporation or bylaws no later than 15 business days after making any such changes.
4. **Authority of the Charter School Board.** The Charter School shall constitute and maintain a governing board (“Charter Board”) that may exercise all power necessary to carry out the responsibilities of the Charter School’s compliance with applicable laws, rules, regulations, policies, procedures, the terms and conditions of this Agreement and the Description of Educational Program (Exhibit A). Subject to ORS 338.115 and other applicable law, Charter School’s powers shall include, but are not limited to, making all personnel decisions, including hiring, firing and discipline of teachers, supervisors and staff; making decisions to increase number of classrooms per grade level; contracting for goods and services necessary for the operation of Charter School; preparing a budget; procuring insurance and necessary bonds; acquiring facilities for school purposes; purchasing, leasing or renting furniture, equipment or supplies; retaining fees collected from students in accordance with law; organizing and carrying out fund-raising efforts; and accepting and expending gifts, donations or grants of any kind in accordance with such conditions prescribed by the donor as are consistent with law and not contrary to any of the terms of this Agreement.
5. **Use of Appropriate Policies.** In order to facilitate the most efficient and collaborative educational services for students and to maintain an effective relationship with the Board, Charter School shall:

- A. Adopt policies, rules and procedures as required by this Agreement and law;
 - B. Furnish to the Deputy Superintendent or designee copies of all written policies, rules and procedures it may adopt with respect to any matter relating to its operations and educational program; and
 - C. Within 30 calendar days of any change to the policies, rules and procedures submitted to the Deputy Superintendent in accordance with this Section 5, Charter School shall provide a copy of the revised policies, rules and procedures to the Deputy Superintendent or designee.
6. **Effective Date; Term; Renewal.** This Agreement shall legally authorize the continued operation of the Charter School, commencing July 1, 2026 (the “Effective Date”) and expiring on June 30, 2036 (the “Expiration Date”). The process for renewal of this Agreement beyond the Expiration Date shall occur pursuant to ORS 338.065, as amended. In addition to any renewal criteria established by statute or administrative rule and applicable at the time the Charter School applies for renewal, the Board shall base the charter renewal decision on a good faith evaluation of whether the Charter School is (i) in compliance with ORS 338 and applicable state and federal laws; (ii) is in compliance with this Agreement; (iii) is meeting or working toward meeting student performance goals, including, but not limited to, the evaluation of student Academic Performance from the Charter School Performance Framework, (iv) is fiscally stable and using a sound financial management system as described in this Agreement and (v) is in compliance with the outcomes from the annual evaluations of the Charter School Performance Framework (Exhibit B).
7. **Contracting.**
- A. Any agreement or contract that Charter School enters into with a person or public body, as defined in ORS chapter 174, shall include a provision that any obligations incurred under such agreement or contract are solely the responsibility of Charter School. The Charter School further agrees that any legal or contractual obligations that it may incur in its operation under this Agreement are the sole responsibility of Charter School and are not the responsibility of ODE, the Board, or the State of Oregon.
 - B. Charter School shall include a report of all contracts over the small procurement dollar amount of ORS 279B.065, (\$25,000.00), which are subject to procurement procedures under Oregon Public Contracting Law, entered into by Charter School in the annual report required in Section 14.A. The report shall include at a minimum the names of each vendor, amount of contract(s), scope of work, length of the contract(s), date of Charter Board’s approval, and status of current contract.

8. **Operational Powers.** Subject to the conditions and provisions of this Agreement, Charter School shall be solely responsible for Charter School's operations and for the actions of its agents, officers, and employees, as well as any subcontractors and the agents, officers, and employees thereof.
9. **Waiver of Laws.** Charter School may seek a waiver of laws from the Board according to the same process and decision-making criteria of the Board as all charter schools pursuant to ORS 338.025.
10. **Disclaimer.** Charter School shall not in oral and written communications indicate that it speaks or acts on behalf of the Board, Deputy Superintendent or ODE.
11. **Requests and Reports.**
 - A. Charter School shall provide any reports, formal or informal, written or oral requested in good faith and for a reasonable purpose by the Board, Deputy Superintendent or designee. The Board, Deputy Superintendent and the designee shall authorize Charter School at least 15 business days to comply with any requests for any reports.
 - B. Charter School shall, no less than quarterly, report attendance data in writing to the Deputy Superintendent or designee in accordance with the requirements of the Deputy Superintendent.
12. **Ex Officio Participation.** Charter School shall permit ODE staff or designee of the Deputy Superintendent to attend and participate ex officio at all regular Charter Board meetings, except for executive sessions of the Charter Board as authorized in ORS 192.660. Charter School may invite ODE staff or designee of the Deputy Superintendent to attend executive sessions as appropriate or necessary.
13. **Education Program, Student Performance Standards, and Curriculum.** Charter School shall comply with all state laws and rules that apply to charter schools pertaining to educational programs, pupil performance standards and curriculum.
 - A. **Education Program and Curriculum.** Charter School shall implement the instructional programs as outlined in the Description of Education Program (Exhibit A). Charter School shall ensure that Charter School's educational program is designed and implemented in a manner consistent with this Agreement and ORS chapter 338, including, without limitation, requirements regarding content standards, pursuant to ORS 329.045.
 - B. **Student Performance.** Charter School shall make progress toward meeting or exceeding annual student academic performance expectations as described in Charter School Performance Framework (Exhibit B) including all standards required by the Every Student Succeeds Act (ESSA) and ensuing assessment requirements adopted by the Board, the United States Department of

Education, or the Oregon Legislature to implement ESSA. The Board shall consider Charter School comments on the Performance Framework when considering whether student performance expectations have been met.

- C. School Improvement Plans. If Charter School does not meet or exceed in a school year the indicators of student performance expectations in Section 13.B. above as compared to the prior school year, the Board may require Charter School to develop and submit a school improvement plan. Charter School designee may submit a draft school improvement plan to the Board designee for comment by the Board designee prior to submission to the Board.
- D. Required Instructional Time. Charter School shall annually adopt and implement a school calendar that establishes requirements for instructional time provided by a school during each day or during a year in accordance with ORS 338.115 and OAR 581-022-2320 that requires a minimum number of instructional hours annually. By October 15 of each year, Charter School shall report to ODE the percent of the total students scheduled to receive annually the minimum hours of instructional time as required by OAR 581-022-2320. Charter School shall calculate instruction time in accordance with standards established by the Board by rule, as amended from time to time.
- E. Records. Charter School shall comply with all applicable federal and state laws concerning the maintenance, retention, and disclosure of all operational records and of student records.
- F. Nondiscrimination Standards. The educational program of Charter School shall not violate ORS 659.850 and shall not discriminate against any student or staff on the basis of race, color, age, sex, national origin, marital status, religion, sexual orientation, gender identity, or disability.
- G. Enrollment Requirements.
 - (i) Enrollment shall be open to any eligible child who resides within the Ontario School District boundaries. Additionally, enrollment shall be open to children not residing within the district in accordance with ORS 338.125.
 - (ii) Charter School shall not limit student enrollment based on race, religion, sex, sexual orientation, gender identity, ethnicity, national origin, disability, the terms of an individualized education program, income level, proficiency in the English language or athletic ability.
 - (iii) Charter School may conduct a weighted admission lottery in compliance with ORS 338.125(3)(a).
 - (iv) Charter School may give priority admission to students according to ORS 338.125(3)(c).

- (v) Charter School may give priority admission to children of Charter School employees.
 - (vi) Charter School must maintain an active enrollment of at least 25 students.
 - (vii) Active enrollment for purposes of this Agreement shall mean “active roll” as that term is defined and used in OAR 581-023-0006. The process of application, enrollment and admissions shall be governed by ORS 338.125.
 - (viii) For each school year between June 30, 2026, and July 1, 2036, The Charter School’s total enrollment shall not exceed 500 students in grades K–12. The Charter School’s total enrollment shall not increase by more than six percent (6%) from one school year to the next. The Charter School may serve any consecutive configuration of grades within this range, provided that there are no gaps in the grade levels offered.
- H. Student Registration. Charter School shall complete a student registration form, beginning, according to the Charter School calendar, on the first day of school of each school year and ending on the last day of school of each school year, for each student upon admittance to Charter School and update the form according to OAR 581-023-0006 when a student withdraws. Charter School shall mark a student as withdrawn from the active roll on the school day following withdrawal; provided that Charter School must mark a student as withdrawn from the active roll on the day following the tenth consecutive day of absence. Student enrollment shall be reported to the Deputy Superintendent or designee not later than September 15 of each year of this Agreement.
- I. Education of Students under the Individuals with Disabilities Education Act (IDEA). Charter School will comply with state and federal law concerning IDEA and all IDEA policies of Ontario School District applicable to students at the Charter School.
- J. Enrollment of Special Education Students. Charter School shall admit students without regard to their status as special education students. The students’ Individualized Education Program (IEP) team shall determine modifications and accommodations as necessary.

14. Evaluation of Student Performance and Annual Report.

- A. Charter School shall provide to the Deputy Superintendent or designee, and parents the annual written report required by ORS 338.095 on or before January 30 of each year of this Agreement, to include a report of progress on the plan to improve student performance. The format and contents of the annual report and the plan to improve student performance will be determined by and agreed upon by the Parties.

- B. Charter School shall administer all the State of Oregon assessments required for its students in accordance with ORS 329.485 and 338.115 and OAR 581-022-2100. Results of these assessments shall be made available to the parents of Charter School students and to the Deputy Superintendent or designee upon request.
- C. The Deputy Superintendent may designate, and shall bear the entire cost of, an external entity to evaluate the academic, operational, and financial success of the Charter School. The external evaluation shall be conducted within a mutually agreeable time period and in a manner as to not interfere unreasonably with the operation of the school or with performance of duties of Charter School staff. The Deputy Superintendent or designee will provide Charter School with notice of the scope of the evaluation and the Charter School will have 30 days to provide feedback on the scope. Charter School shall cooperate fully in such evaluation, including the provision of all requested data.
- D. Members of the Board and the Deputy Superintendent, or designee, may visit Charter School at any time during normal business hours for purposes of monitoring the progress of the implementation of this Agreement.
 - (i) Visits by the Deputy Superintendent, or designee may not interfere unreasonably with the operation of the Charter School or with performance of duties by Charter School staff, unless the visit is regarding issues of health and safety.
 - (ii) On a mutually agreed upon date, there shall be at least one annual on-site visit by the Board or the Board's designee to review compliance with the provisions of this Agreement and to discuss growth in student achievement.

15. Governance and Operation.

- A. Charter School shall operate in all respects, as a nonsectarian, nonreligious public charter school. Charter School shall not be affiliated with any nonpublic sectarian school or religious organization.
- B. If Charter School provides daily food service, Charter School shall ensure persons involved in providing the food service possess the appropriate food handlers' certification.
- C. Charter School shall maintain a policy and process for complaints that meets or exceeds the process required in OAR 581-022-2370, as amended from time to time. Charter School shall post the policy on the Charter School's website

and provide a copy of the policy to all parents of students attending the Charter School each school year.

- D. Charter School shall ensure that all Charter Board members receive board and ethics training. The Charter Board shall use the Oregon Government Ethics Commission training programs, or a comparable program. Each member of the Charter Board shall submit to ODE a signed acknowledgment of understanding provided by ODE and consistent with ORS 338.095(5) within 30 calendar days of the beginning of a member's term.
- E. Charter School shall not allow an individual to serve on the Charter School board of directors for whom a criminal records check consistent with ORS 326.607 has not been initiated or who has been convicted of an offense that would preclude that individual from volunteering in a public school in Oregon.
- F. Charter School shall provide written notice to the Board of any legal action or suit filed against Charter School, Charter Board, or their respective employees, members, or agents within 15 business days of notice of such action or suit.

16. Funding and Budget.

- A. In accordance with ORS 338.155, Charter School shall enter into an agreement with the Ontario School District for funding equal to 90% for all Charter School students enrolled in kindergarten through eighth grade and 95% for all Charter School students enrolled in grades nine through twelve of the amount of Ontario School District General Purpose Grant per ADMw as calculated under ORS 327.013. Charter School shall provide a copy of this agreement and any amendments to this agreement to the Deputy Superintendent or designee within 30 calendar days of the Effective Date of the agreement or amendment, unless the Parties agree to an extension, and by July 1 of each subsequent year during the term of this Agreement.
- B. Charter School shall operate on a July 1-June 30 fiscal year basis. On or before June 30 of each year of this Agreement, Charter School shall submit to the Deputy Superintendent or designee Charter School's budget for the upcoming fiscal year.
- C. It is the intent of the Board that Charter School receive a proportionate share of state, local and federal grant funding, to the extent that Charter School is entitled to such funding, complies with the conditions and requirements of such grants and applicable law, and fulfills the reporting requirements for such funding. Charter School's receipt of such federal and state resources or categorical aid shall be contingent on Charter School's compliance with federal and state statutes and regulations regarding entitlement to such resources. The Board will not interfere with, and this provision shall not be construed to limit, Charter School's ability to apply for grants available to charter schools

and nonprofit organizations and to retain the entire amount of such grants received less any administrative or other costs specifically permitted to be withheld from Charter School for such services provided to Charter School pursuant to state, federal or local law.

- D. Charter School shall act as its own fiscal agent; provided, however, the Board agrees to act as Charter School's fiscal agent for the sole purpose of making payment, and providing access, to Oregon School Board Association services.

17. Financial Records and Annual Audit.

- A. Charter School shall establish, maintain, and retain appropriate financial records relating to Charter School for 7 years, or for such longer time as required by law, and to make such records available to the Deputy Superintendent within 7 business days upon written request.
- B. Charter School shall retain a certified public accountant to conduct an annual municipal audit of Charter School in accordance with State law requirements pursuant to ORS 338.115. Charter School shall submit the audit and all management letters (i.e. SAS-114 letter and SAS-115 letter) to the Deputy Superintendent or designee no later than December 31 of each year of this Agreement. The audit shall be submitted to the Deputy Superintendent in accordance with the format of the State Chart of Accounts required of Oregon public school districts.
- C. Charter School shall provide quarterly written financial reports of Charter School to the Deputy Superintendent or designee that track expenditures for the fiscal year and shall be subject to a review of its operations and finances by the Deputy Superintendent or designee. Charter School shall adopt fiscal policies and procedures to maintain a sound financial management system that meets the requirements of OAR 581-026-0200.

18. Termination.

- A. The Board may terminate the Agreement for any grounds stated in ORS 338.105 including, but not limited to, the following:
 - (i) Charter School's failure to meet the requirement of ORS chapter 338 except as provided in subparagraph (iii) below, provided, however, that any such failure shall be due to Charter School's actions or inactions and not due to actions or inactions of the Board, Deputy Superintendent or designee, or of the actions or inactions of any school district contracting with Charter School.
 - (ii) Charter School's failure to meet student performance standards as set forth in Section 13.B. and C.

- (iii) Charter School's failure to correct after notification by the Board, Deputy Superintendent or designee a violation of a federal or state law that is described in ORS 338.115.
 - (iv) Charter School's failure to maintain insurance as described in Exhibit C.
 - (v) Charter School's failure to maintain financial stability or to meet generally accepted standards of fiscal management provided that Charter School has failed to follow a plan to correct deficiencies as described at ORS 338.105(2)(b).
 - (vi) Charter School's insufficient enrollment of students below the minimum required by ORS 338.115.
 - (vii) Charter School's endangering the health or safety of the students enrolled in Charter School.
- B. In accordance with ORS chapter 338, Charter School may only terminate the Agreement or close the school at the end of a semester and after notifying the Deputy Superintendent in accordance with Section 23.E of this Agreement at least 180 calendar days prior to the proposed effective date of the termination or closure. In the event Charter School should permanently cease operations for whatever reason, including the nonrenewal or revocation of this Agreement:
- (i) Charter School shall inventory all assets and provide such inventory to the Board;
 - (ii) The assets purchased with public funds under this Agreement shall be given to the Board; and
 - (iii) All student education records shall be transferred to Ontario School District as required by ORS 338.105.
- C. In executing the obligations and rights of termination under ORS chapter 338.105, the parties agree to first make a good faith attempt to resolve any dispute regarding the operation of the Agreement in the following manner:
- (i) The party with a concern regarding the other party's compliance with the Agreement will notify the other party in writing of the concern.
 - (ii) The responding party shall submit a written response to the concern within thirty (30) days of the receipt of the same.
 - (iii) The termination provisions contained in ORS 338.105 may proceed if the parties are unable to agree in good faith to a resolution of the concern within thirty (30) days of the receipt of the response.
 - (iv) The time frames set forth in sections (ii) and (iii) of this paragraph may be extended by mutual agreement of the parties.

- D. The dispute resolution process set forth in this Section shall not be required prior to the exercise of any contractual right conferred upon either the Board or Charter School under this Agreement except the dispute resolution process shall be required for the contractual right of termination under Section 18A of this Agreement. The parties further agree the Board reserves the right, without exhausting the good-faith resolution process described in this Section, to immediately invoke the health and safety termination provisions of ORS 338.105 with respect to this Agreement.

19. Employment Matters.

- A. Personnel. Charter School shall be the employer of persons on the staff at the Charter School. Charter School may also enter into contracts to provide services to the Charter School or to fulfill responsibilities of Charter School under this Agreement. Persons employed by the Charter School or contractors that provide services to the Charter School are not, and shall not be considered, employees of the State of Oregon. The State of Oregon, including the Board, Deputy Superintendent, and ODE, will not, and shall not have any obligation to, collectively bargain with Charter School employees, nor shall such employees be eligible for inclusion in any bargaining unit containing state employees. Charter School shall be solely responsible for initiating appropriate criminal background checks in accordance with Section 19.C. of this Agreement no later than the first day of instruction of each year of this Charter or prior to execution of any subcontract agreement. Charter School shall be solely responsible for any legal liability or claims resulting from or arising out of acts of Charter School staff.
- B. Staff Licensure and Registration. All of Charter School's teaching and administrative staff must possess a valid Oregon registration. Consistent with ORS 338.135, at least 50% of Charter School's full time equivalent of teachers and administrative staff must possess a valid Oregon teaching or administrative license. By the first instructional day of each year, Charter School shall submit to the Deputy Superintendent or designee a written list of all teachers and administrators employed by Charter School designating the licenses, endorsements, degrees, and qualifications of the same. Charter School shall provide the same information to the Deputy Superintendent or designee with respect to any new hire of a teacher or administrator by Charter School during the course of each year within 30 calendar days after such hire. All teaching and administrative staff must be licensed or registered prior to employment.
- C. Criminal Background Checks. Charter School shall comply with ORS 338.115 and ORS 326.603. No later than the first instructional day of each school year that Charter School operates as a public charter school under this Agreement, Charter School shall provide to the Deputy Superintendent or designee a list containing the names and job positions of all its employees. Such a list shall

also indicate for each new employee hired that year the date of initiation of the criminal background investigation required by Oregon law.

- D. Sexual Conduct. Charter School shall comply with ORS 339.370, 339.374, 339.378, 339.384, 339.388, 399.392, and 339.400.
- E. Child Abuse Training and Prevention. In accordance with ORS 339.370, 339.372, 339.375 and 339.377, Charter School shall establish and maintain a policy on the reporting of child abuse and shall provide training on the prevention and identification of child abuse to school employees and students. In addition, Charter School shall make the training available to Charter Board members, parents and legal guardians of students.
- F. Employee Records. Charter School shall establish and maintain personnel records for its employees in compliance with all applicable federal and state laws concerning the maintenance, retention and disclosure of employee records, including but not limited to, ORS 342.850(8) regarding disclosure of employees' personnel file. Charter School shall adopt rules and policies governing access to personnel files.
- G. Public Employees Retirement System (PERS). Charter School shall participate in PERS and shall make appropriate contributions consistent with the applicable PERS policies, procedures, and regulations.
- H. Unemployment. Charter School shall comply with ORS 657.505(7)(a) and will be responsible for unemployment benefits.

20. Insurance. Charter School shall at all times maintain and keep in force the insurance specified in Exhibit C.

21. Legal Liabilities and Indemnification.

- A. Charter School is a Separate Legal Entity. Charter School may sue or be sued as a separate legal entity apart from the Board, and the Board has no responsibility to indemnify Charter School in any fashion with respect to Charter School activities except as provided in this Agreement.
- B. Charter School's Indemnification Obligations. Subject to the Oregon Tort Claims Act (ORS 30.260 through 30.300), Charter School agrees to indemnify and hold harmless within the limits of and subject to the restrictions in the Tort Claims Act, the Board, ODE and the Deputy Superintendent and their agents and employees from all liability, claims and demands on account of injury, loss or damage, including, without limitation, claims arising from (1) the possession, occupancy or use of property of Charter School (including after school use of buildings by outside groups) its faculty, students, patrons, employees, guests, subcontractors or agents; (2) civil rights violations,

including Section 504 of the Rehabilitation Act of 1973, provided, however, the Charter shall not be required to indemnify the Board, ODE and the Deputy Superintendent and their agents and employees for any such liability arising out of the wrongful acts of the Board, ODE and the Deputy Superintendent and their agents and employees. Charter School further agrees to indemnify and defend the Board and the State of Oregon and their respective officers, employees, and agents against all claims, suits, actions, losses, damages, liabilities, costs and expenses of any nature arising out of, or relating to, the acts or omissions of Charter School or its officers, employees, subcontractors or agents under this Agreement.

- C. Board's Indemnification Obligations. Subject to the limitations of Article XI, § 7 of the Oregon Constitution and the Oregon Tort Claims Act (ORS 30.260 through 30.300), the Board agrees to indemnify, and hold harmless within the limits of and subject to the restrictions in the Tort Claims Act, the Charter School against any liability for personal injury or damage to life or property arising from the Board's negligent activity under this Agreement provided, however, the Board shall not be required to indemnify the Charter School for any such liability arising out of the wrongful acts of Charter School, its officers, employees or agents. Notwithstanding those general limitations, the Board assumes no liability for any loss or injury, resulting from:
- (i) Any acts or omissions of Charter School, its Charter Board, trustees, agents, employees or volunteers;
 - (ii) Any use and occupancy of the building occupied by Charter School or any matter in connection with the condition of such building, except if the condition of such building is due to the action, inaction or negligence of the Board, ODE and the Deputy Superintendent and their agents and employees ; or
 - (iii) Any debt or contractual obligation incurred by Charter School.

22. School Location. Charter School shall be responsible for maintaining school facilities located within the Ontario School District boundaries for the operation of the Charter School. At all relevant times and during all operations under this Agreement, Charter School shall ensure that the location and use of the facilities comply with all applicable local, state, and federal laws and regulations, including but not limited to those relating to accessibility and student safety. Charter School shall ensure it complies with all such applicable laws during the term of this Agreement. Charter School may operate a school or facility outside of the Ontario School District boundaries if Ontario School District agrees to the location. For the purpose of a school or facility outside of the Ontario School District boundary, Charter School must provide written approval from Ontario School District to the ODE and comply with the notice requirements of ORS 332.158 and OAR 581-026-0600 and all applicable local, state, and federal laws and regulations related to such school or facility, including but not limited to those relating to accessibility and student safety.

23. Dispute Resolution Mediation.

- A. If any dispute arises between the Board, Deputy Superintendent or designee and the Charter School concerning this Agreement, including, without limitation, an allegation of any breach or default, the Parties may agree to mediation of the matter.
- B. At any time during the mediation process, or if the Parties are unable to reach an agreement through mediation, either Party may give notice to the other Party and to the mediator that it is terminating its participation in the mediation.
- C. If the Parties agree to mediate, the Parties shall share equally the fees and expenses of any mediator and each Party shall pay its own expenses incurred in any mediation.
- D. This Section does not apply to termination. Decisions related to termination are subject to the process in Section 18 and ORS Chapter 338.

24. General Provisions.

- A. Entire Agreement. This Agreement, with its Exhibits, contains the entire understandings of the Parties, and all prior representations, understandings, and discussions are merged herein and superseded and canceled by this Agreement .
- B. Nonassignment. The Parties may not assign any rights or benefits they are entitled to under this Agreement to any entity or individual. This does not limit the right of Charter School to enter into agreements to the full extent allowed under this Agreement and allowed to charter schools under Oregon law.
- C. Amendment. This Agreement may only be modified or amended by further written agreement executed by the Parties hereto.
- D. Governing Law and Enforcement. This Agreement will be governed and construed according to the laws and regulations of the State of Oregon, including those changed subsequent to the execution of this Agreement.
- E. Notice. Except as otherwise expressly provided in this Agreement, any communications between the Parties hereto or notices to be given hereunder must be given in writing by email, personal delivery, facsimile, or mailing the same, postage prepaid, to Charter School or ODE at the email address, postal address or telephone number set forth in this Agreement, or to such other addresses or numbers as either Party may indicate pursuant to this Section 24.E. Any communication or notice so addressed and mailed is effective five business days after mailing. Any communication or notice delivered by facsimile is

effective on the day the transmitting machine generates a receipt of the successful transmission, if transmission was during normal business hours, or on the next business day, if transmission was outside normal business hours of the recipient. To be effective against ODE, any notice transmitted by facsimile must be confirmed by telephone notice to ODE's Deputy Superintendent's Designee (Section 24L herein). Any communication or notice given by personal delivery is effective when actually delivered. Any notice given by email is effective when the sender receives confirmation of delivery, either by return email, or by demonstrating through other technological means that the email has been delivered to the intended email address.

Four Rivers Community School: 2449 S.W. 4th Avenue, Ontario, OR 97914, chelle.robins@4riverscs.org (or any updated email address of the Superintendent)

State Board of Education: 255 Capitol Street NE, Salem, OR 97310, Jennifer.Scurlock@ode.oregon.gov (or any updated email address of the State Board of Education Chair)

Oregon Department of Education, Director's Office: 255 Capitol Street NE, Salem, OR 97310, charlene.williams@ode.oregon.gov (or any updated email address of the Superintendent of Public Instruction)

- F. No Third Party Beneficiary. This Agreement shall not create any rights in any third parties who have not entered into this Agreement, nor shall any third party be entitled to enforce any rights or obligations that may be possessed by either Party to this Agreement
- G. Charter School Authority to Enter into Agreement. Charter School expressly affirms the signatories on its behalf who sign below have the authority to enter into this Agreement on behalf of Charter School and the Charter Board has duly approved this Agreement. Charter School shall provide a copy of its written resolution authorizing Charter School to enter into this Agreement.
- H. Severability. If any provision of this Agreement is determined to be unenforceable or invalid for any reason, the remainder of this Agreement shall remain in effect, unless otherwise terminated by one or both of the Parties in accordance with the terms of this Agreement.
- I. This Agreement consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:
 - (i) This Agreement less all exhibits
 - (ii) Exhibit A (Description of Educational Program)
 - (iii) Exhibit B (Charter School Performance Framework)

(iv) Exhibit C (Insurance)

- J. Execution in Counterparts. This Agreement may be executed and delivered in counterparts, each of which, when so executed and delivered, shall be effective.
- K. Delegation. The Parties agree and acknowledge the functions and powers of the Board may, at the discretion of the Board, be exercised by the Deputy Superintendent or designee identified in this Agreement. The Parties agree and acknowledge the functions and powers of Charter School and Charter Board may be exercised by the chair of the Charter Board or the administrator of the Charter School. Each Party shall provide notice to the other Party in accordance with Section 24.E. of this Agreement of any change in the person's name and contact information for this delegation. Notwithstanding the above, any ultimate decision about renewal, non-renewal or termination of this Agreement may only be made by the Board.
- L. Deputy Superintendent's Designee. For purposes of this Agreement, and as referenced herein, the Deputy Superintendent's designee is:

Christen Kelly
Charter School Specialist
Oregon Department of Education
255 Capitol St NE, Salem, OR 97310
Christen.Kelly@ode.oregon.gov
503-580-5749 (cell)

(Signature page to follow.)

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates set forth below.

EACH PARTY, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES IT HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS. The Parties further agree that by the exchange of this Agreement electronically, each has agreed to the use of electronic means, if applicable, instead of the exchange of physical documents and manual signatures. By inserting an electronic or manual signature below, each authorized representative acknowledges that it is their signature, that each intends to execute this Agreement, and that their electronic or manual signature should be given full force and effect to create a valid and legally binding agreement

STATE OF OREGON acting by and through its DEPARTMENT OF EDUCATION

Philip Hofmann, Contracting Officer

Date

OREGON STATE BOARD OF EDUCATION

Jennifer Scurlock, Chair, Oregon State Board of Education

Date

CHARTER SCHOOL

Chelle Robins, Superintendent, Four Rivers Community School

Date

CHARTER BOARD

Pam Wettstein, Board Chair, Four Rivers Community School

Date

EXHIBIT A
DESCRIPTION OF EDUCATIONAL PROGRAM

Four Rivers Community School

Academic Program Overview

Four Rivers Community School is a state sponsored public charter school founded in 2003 and located in Ontario, Oregon.

Mission

Four Rivers Community School is dedicated to providing progressive dual-language instruction and whole family education. Our students and staff demonstrate Pride, Purpose, and Performance through everyday classroom activities and community involvement. We embrace diversity and cultural appreciation through instruction and practice.

Vision

To build generations of bi-literate and culturally engaged learners who envision a future of possibilities.

Educational Program:

Four Rivers Community School is a K-12 dual language immersion school. The school is split into three programs: K-5 Community School, 6-8 Jr. Preparatory School, and 9-12 Senior Preparatory School.

K-5 Community School

Students in the K-5 Community School have a 90:10 Spanish:English immersion model and then move into a 50:50 week at a time immersion model. In addition to core content, students also have physical education class, cultural dance class, and opportunities for academic support after school.

6-8 Junior Preparatory School

Students in the 6-8 Junior Preparatory School experience language immersion classes based on the availability of bilingual teachers. Currently, students take the following classes delivered using Spanish: Spanish Language Arts, Bilingual Mathematics, Spanish Language Development, Pre-AP Spanish, and have elective options in Cultural Dance and Cultural Art.

9-12 Senior Preparatory School

Students in 9–12 Senior Preparatory School experience a continuation of Spanish Language Arts, Community Interpreting, AP Spanish Language & Culture. Both Science and Math have bilingual support, but are generally taught in English. The Senior Prep School is also an Early College Model where students have the opportunity to take college courses.

Technology

Four Rivers uses a variety of technology resources to provide interactive and engaging lessons for students. Four Rivers has 1:1 laptops for students to access curriculum and lessons can be delivered through a virtual platform and interactive whiteboards in all of the classrooms. Four Rivers is also developing a flexible learning option to support students who, due to individual circumstances, need access to online courses to receive dual language instruction.

Athletics

Four Rivers offers competitive athletic programs in grades 6–12. Four Rivers Senior Prep is a member of OSAA and has the following programs for both boys and girls: Cross Country, Soccer, Basketball, Wrestling, Track/Field, Tennis.

Clubs

Four Rivers offers a variety of clubs in grades 4–12 to engage students. The clubs primarily focus on academics and service.

**EXHIBIT B
CHARTER SCHOOL PERFORMANCE FRAMEWORK**

**State Board of Education
Public Charter School Performance Framework
And Annual Evaluation Report**

Four Rivers Community School

(State Sponsored Charter School)

To be used for the school years 2026 - 2036*



Oregon Department of Education

255 Capitol St NE

Salem, OR 97310

Prepared by Christen Kelly

Charter School Specialist

Oregon Department of Education

**The State Board of Education and Four Rivers may agree to revisions in future years if it improves the annual assessment.*

Introduction

Across Oregon, public charter schools provide additional options for students and families. The State Board of Education is a public charter school authorizer, or “sponsor” in the state as an appellate governing body. If an application to establish a public charter school is denied by a local school district, the charter school developers may appeal the district decision to the State Board of Education. If the application is deemed to meet the criteria, it is possible for the charter school to be authorized by the State Board of Education. While the state provides oversight and support to its sponsored charters, each charter school has autonomy over its budget, hiring, and the development and implementation of its educational program.

The State Board of Education is responsible for maintaining high standards for its sponsored charter schools, and for ensuring that charter schools are not only compliant with all applicable laws, but that their academic programs are successful, they are financially viable, and their organizations are effective and responsibly managed. The State Board of Education is particularly interested in analyzing equity issues within public charter schools and may continue to refine the tools with which it uses to evaluate a public charter school’s effectiveness and quality.

In so doing, the State Board of Education has established the following performance framework, which is largely derived from the [Core Performance Framework and Guidance](#) developed by the National Association of Charter School Authorizers (NACSA). This performance framework is designed to measure each charter school’s academic, financial, and organizational performance, and to “...guide practice, assess progress, and inform decision-making over the course of the charter term and at renewal”.¹

Because each charter school’s story and perspective on its own performance are critical to a balanced evaluation process, each measure includes space for narrative explanation and/or further description from both the State Board and the charter school. It is our hope and goal that each charter school will fully engage in the process of program evaluation each year and at the renewal period, and that this process contributes to the continuous improvement of each State Board of Education public charter school.

Christen Kelly

Charter School Specialist

SCORE Team

Oregon Department of Education

¹ From NACSA’s [Core Performance Framework and Guidance](#).

Academic performance: data elements and sources

The purpose of the Academic Performance section of the Annual Report is to evaluate whether or not the charter school's educational program is showing success with its students.

Many of the indicators for this section are adopted from the National Association of Charter School Authorizers' "Core Performance Framework and Guidance", while the performance targets and ratings are aligned with the targets and ratings in the Oregon Report Card.

The following data elements and sources are used to complete the Academic Performance analysis:

- The charter school's Oregon Report Card
- The charter school's contract
- The charter school's whole school growth and performance on standardized tests in ELA and MATH
- The charter school's subgroup growth and performance on standardized tests in ELA and MATH
- The district's Oregon Report Card (for the district in which the charter school is located)
- Performance and growth information for comparison schools, as defined by the Oregon Department of Education
- The school's graduation rate (where applicable)
- The district's graduation rate (where applicable)
- The school's completion rate (where applicable)
- The district's completion rate (where applicable)
- The school's dropout rate (where applicable)
- The district's dropout rate (where applicable)
- The graduation, completion, and dropout rates of comparison schools, as defined by ODE (where applicable)
- The charter school's alignment to Common Core State Standards as evidenced by course syllabi, course descriptions, curriculum alignments, etc. (where applicable)

Academic Performance

1. Oregon School Rating System

Measure 1a
Is the school meeting acceptable standards according to the Oregon State school rating system?
Exceeds standard: <input type="checkbox"/> School received the highest rating from the state accountability system.
Meets standard: <input type="checkbox"/> School received the highest rating from the state accountability system.
Does not meet standard: <input type="checkbox"/> School did not receive passing rating from the state accountability system.
Falls far below standard: <input type="checkbox"/> School identified for intervention or considered failing by the state accountability system.
State Board of Education comments:
School comments:

Measure 1b
Is the school meeting state designation expectations as set forth by the state and federal accountability system?
Exceeds standard: <input type="checkbox"/> School was identified as a "Model" school.
Meets standard: <input type="checkbox"/> School does not have a designation.
Does not meet standard: <input type="checkbox"/> School was identified as a "Focus" school.
Falls far below standard:

<input type="checkbox"/> School was identified as a "Priority" school.
State Board of Education comments:
School comments:

Measure 1c How are Students Experiencing Poverty achieving on state assessments in ELA compared to the Students Experiencing Poverty in the district?
Exceeds standard: <input type="checkbox"/> School's average subgroup achievement rate exceeds the average district performance of students in the same subgroup in the same grades by at least 10%.
Meets standard: <input type="checkbox"/> School's average subgroup achievement rate meets or exceeds the average district performance of students in the same subgroup in the same grades by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.
Falls far below standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.
State Board of Education comments:
School comments:

Measure 1d How are Students Experiencing Poverty achieving on state assessments in MATH compared to the Students Experiencing Poverty in the district?
Exceeds standard: <input type="checkbox"/> School's average subgroup achievement rate exceeds the average district performance of students in the

same subgroup in the same grades by at least 10%.
Meets standard: <input type="checkbox"/> School's average subgroup achievement rate meets or exceeds the average district performance of students in the same subgroup in the same grades by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.
Falls far below standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.
State Board of Education comments:
School comments:

Measure 1e How are English Learners achieving on state assessments in ELA compared to the English Learners in the district?
Exceeds standard: <input type="checkbox"/> School's average subgroup achievement rate exceeds the average district performance of students in the same subgroup in the same grades by at least 10%.
Meets standard: <input type="checkbox"/> School's average subgroup achievement rate meets or exceeds the average district performance of students in the same subgroup in the same grades by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.
Falls far below standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.

State Board of Education comments:
School comments:

Measure 1f How are English Learners achieving on state assessments in MATH compared to the English Learners in the district?
Exceeds standard: <input type="checkbox"/> School's average subgroup achievement rate exceeds the average district performance of students in the same subgroup in the same grades by at least 10%.
Meets standard: <input type="checkbox"/> School's average subgroup achievement rate meets or exceeds the average district performance of students in the same subgroup in the same grades by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.
Falls far below standard: <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.
State Board of Education comments:
School comments:

Measure 1g How are Students with Disabilities achieving on state assessments in ELA compared to the Students with Disabilities in the district?
Exceeds standard: <input type="checkbox"/> School's average subgroup achievement rate exceeds the average district performance of students in the same subgroup in the same grades by at least 10%.

<p>Meets standard:</p> <p><input type="checkbox"/> School's average subgroup achievement rate meets or exceeds the average district performance of students in the same subgroup in the same grades by up to 10%.</p>
<p>Does not meet standard:</p> <p><input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.</p>
<p>Falls far below standard:</p> <p><input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.</p>
<p>State Board of Education comments:</p>
<p>School comments:</p>

<p>Measure 1h</p> <p>How are Students with Disabilities achieving on state assessments in MATH compared to the Students with Disabilities in the district?</p>
<p>Exceeds standard:</p> <p><input type="checkbox"/> School's average subgroup achievement rate exceeds the average district performance of students in the same subgroup in the same grades by at least 10%.</p>
<p>Meets standard:</p> <p><input type="checkbox"/> School's average subgroup achievement rate meets or exceeds the average district performance of students in the same subgroup in the same grades by up to 10%.</p>
<p>Does not meet standard:</p> <p><input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.</p>
<p>Falls far below standard:</p> <p><input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.</p>
<p>State Board of Education comments:</p>

School comments:

Measure 1i
How are **Students of Underserved Races/Ethnicities** achieving on state assessments in ELA compared to the **Students of Underserved Races/Ethnicities** in the district?

Exceeds standard:
 School's average subgroup achievement rate exceeds the average district performance of students in the same subgroup in the same grades by at least 10%.

Meets standard:
 School's average subgroup achievement rate meets or exceeds the average district performance of students in the same subgroup in the same grades by up to 10%.

Does not meet standard:
 School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.

Falls far below standard:
 School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.

State Board of Education comments:

School comments:

Measure 1j
How are **Students of Underserved Races/Ethnicities** achieving on state assessments in MATH compared to the **Students of Underserved Races/Ethnicities** in the district?

Exceeds standard:
 School's average subgroup achievement rate exceeds the average district performance of students in the same subgroup in the same grades by at least 10%.

Meets standard:
 School's average subgroup achievement rate meets or exceeds the average district performance of students

in the same subgroup in the same grades by up to 10%.
<p>Does not meet standard:</p> <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 1-10%.
<p>Falls far below standard:</p> <input type="checkbox"/> School's average subgroup achievement rate is less than the average district performance of students in the same subgroup in the same grades by 10% or more.
State Board of Education comments:
School comments:

2. Student Academic Growth

<p>Measure 2a</p> <p>Are All students making expected annual academic growth in ELA compared to their peers? (3-year Average Combined Median Growth Percentile-CMGP)</p>
<p>Exceeds standard:</p> <input type="checkbox"/> Combined median growth percentile of 60 or more.
<p>Meets standard:</p> <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
<p>Does not meet standard:</p> <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
<p>Falls far below standard:</p> <input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

Measure 2b Are students making expected annual academic growth in MATH compared to their peers? (3-year Average Combined Median Growth Percentile)
Exceeds standard: <input type="checkbox"/> Combined median growth percentile of 60 or more.
Meets standard: <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
Does not meet standard: <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
Falls far below standard: <input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

3. Subgroup Growth

Measure 3a Is the school increasing academic performance in ELA over time for Students Experiencing Poverty students? (3-year Average Combined Median Growth Percentile)
Exceeds standard: <input type="checkbox"/> Combined median growth percentile of 60 or more.
Meets standard: <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
Does not meet standard: <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
Falls far below standard:

<input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

Measure 3b Is the school increasing academic performance in MATH over time for Students Experiencing Poverty? (3-year Average Combined Median Growth Percentile)
<i>Exceeds standard:</i> <input type="checkbox"/> Combined median growth percentile of 60 or more.
<i>Meets standard:</i> <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
<i>Does not meet standard:</i> <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
<i>Falls far below standard:</i> <input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

Measure 3c Is the school increasing academic performance in ELA over time for English Learner students? (3-year Average Combined median Growth Percentile)
<i>Exceeds standard:</i> <input type="checkbox"/> Combined median growth percentile of 60 or more.
<i>Meets standard:</i>

<input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
Does not meet standard: <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
Falls far below standard: <input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

Measure 3d Is the school increasing academic performance in MATH over time for English Learner students? (3-year Average Combined median Growth Percentile)
Exceeds standard: <input type="checkbox"/> Combined median growth percentile of 60 or more.
Meets standard: <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
Does not meet standard: <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
Falls far below standard: <input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

Measure 3e Is the school increasing academic performance in ELA over time for Students with Disabilities? (3-year Average Combined Median Growth Percentile)
Exceeds standard: <input type="checkbox"/> Combined median growth percentile of 60 or more.
Meets standard: <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
Does not meet standard: <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
Falls far below standard: <input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

Measure 3f Is the school increasing academic performance in MATH over time for Students with Disabilities? (3-year Average Combined Median Growth Percentile)
Exceeds standard: <input type="checkbox"/> Combined median growth percentile of 60 or more.
Meets standard: <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
Does not meet standard: <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
Falls far below standard: <input type="checkbox"/> Combined median growth percentile of lower than 30.

State Board of Education comments:
School comments:

Measure 3g Is the school increasing academic performance in ELA over time for students of Underserved Races/Ethnicities? (3-year Average Combined Median Growth Percentile)
Exceeds standard: <input type="checkbox"/> Combined median growth percentile of 60 or more.
Meets standard: <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.
Does not meet standard: <input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.
Falls far below standard: <input type="checkbox"/> Combined median growth percentile of lower than 30.
State Board of Education comments:
School comments:

Measure 3h Is the school increasing academic performance in MATH over time for students of Underserved Races/Ethnicities? (3-year Average Combined Median Growth Percentile)
Exceeds standard: <input type="checkbox"/> Combined median growth percentile of 60 or more.
Meets standard: <input type="checkbox"/> Combined median growth percentile of between 35 and 59.5.

<p>Does not meet standard:</p> <p><input type="checkbox"/> Combined median growth percentile of between 30 and 34.5.</p>
<p>Falls far below standard:</p> <p><input type="checkbox"/> Combined median growth percentile of lower than 30.</p>
<p>State Board of Education comments:</p>
<p>School comments:</p>

4. Alignment of Curriculum to Common Core State Standards

<p>Measure 4a</p> <p>Is the school aligning curriculum to Common Core State Standards?</p>
<p>Meets standard:</p> <p><input type="checkbox"/> School is offering all required core subjects and has aligned all classes in core subjects to Common Core State Standards and has articulated this through detailed syllabi, course descriptions, curriculum alignments, or other methods.</p>
<p>Does not meet standard:</p> <p><input type="checkbox"/> School is offering all required core subjects but has not fully aligned all classes in core subjects to Common Core State Standards, and/or has not provided evidence of this through detailed syllabi, course descriptions, curriculum alignments, or other methods.</p>
<p>Falls far below standard:</p> <p><input type="checkbox"/> School is not offering all required core subjects and/or has not aligned all classes in core subjects to Common Core State Standards and has not provided evidence of this through detailed syllabi, course descriptions, curriculum alignments, or other methods.</p>
<p>State Board of Education comments:</p>
<p>School comments:</p>

5. Graduation and post-secondary readiness (high schools only)

Measure 5a What percentage of students is graduating within four years of entering high school as compared to other schools in the district?
Exceeds standard: <input type="checkbox"/> School's average graduation rate exceeds the average district graduation rate by at least 10%.
Meets standard: <input type="checkbox"/> School's average graduation rate meets or exceeds the average district graduation rate by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average graduation rate is less than the average district graduation rate by 1-10%.
Falls far below standard: <input type="checkbox"/> School's average graduation rate is less than the average district graduation rate by 10% or more.
State Board of Education comments:
School comments:

Measure 5b What percentage of students is graduating within four years of entering high school as compared to their peers in like schools?
Exceeds standard: <input type="checkbox"/> School's average graduation rate exceeds the average graduation rate of their peers in like schools by at least 10%.
Meets standard: <input type="checkbox"/> School's average graduation rate meets or exceeds the average graduation rate of their peers in like schools by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average graduation rate is less than the average graduation rate of their peers in like schools by 1-10%.

Falls far below standard: <input type="checkbox"/> School's average graduation rate is less than the average graduation rate of their peers in like schools by 10% or more.
State Board of Education comments:
School comments:

Measure 5c What percentages of students receive a regular, modified, extended, or adult high school diploma or complete a GED within five years of entering high school as compared to other schools in the district?
Exceeds standard: <input type="checkbox"/> School's average completion rate exceeds the average district completion rate by at least 10%.
Meets standard: <input type="checkbox"/> School's average completion rate meets or exceeds the average district completion rate by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average completion rate is less than the average district completion rate by 1-10%.
Falls far below standard: <input type="checkbox"/> School's average completion rate is less than the average district completion rate by 10% or more.
State Board of Education comments:
School comments:

Measure 5d What percentages of students receive a regular, modified, extended, or adult high school diploma or complete a GED within five years of entering high school as compared to their peers in like schools?
Exceeds standard: <input type="checkbox"/> School's average completion rate exceeds the average completion rate of their peers in like schools by at

least 10%.
Meets standard: <input type="checkbox"/> School's average completion rate meets or exceeds the average completion rate of their peers in like schools by up to 10%.
Does not meet standard: <input type="checkbox"/> School's average completion rate is less than the average completion rate of their peers in like schools by 1-10%.
Falls far below standard: <input type="checkbox"/> School's average completion rate is less than the average completion rate of their peers in like schools by 10% or more.
State Board of Education comments:
School comments:

Measure 5e What percentage of students dropped out during the school year and did not re-enroll as compared to other schools in the district?
Exceeds standard: <input type="checkbox"/> School's average dropout rate is less than the average district dropout rate by 4% or more.
Meets standard: <input type="checkbox"/> School's average dropout rate meets or is less than the average district dropout rate by up to 4%.
Does not meet standard: <input type="checkbox"/> School's average dropout rate exceeds the average district dropout rate by 1-4%.
Falls far below standard: <input type="checkbox"/> School's average dropout rate exceeds the average district dropout rate by 4% or more.
State Board of Education comments:

School comments:

Measure 5f

What percentage of students dropped out during the school year and did not re-enroll as compared to their peers in like schools?

Exceeds standard:

School's average dropout rate is less than the average dropout rate of their peers in like schools by 4% or more.

Meets standard:

School's average dropout rate meets or is less than the average dropout rate of their peers in like schools by up to 4%.

Does not meet standard:

School's average dropout rate exceeds the average dropout rate of their peers in like schools by 1-4%.

Falls far below standard:

School's average dropout rate exceeds the average dropout rate of their peers in like schools by 4% or more.

State Board of Education comments:

School comments:

COMMENDATIONS: ACADEMIC PERFORMANCE

RECOMMENDATIONS: ACADEMIC PERFORMANCE

Financial Performance: data elements and sources

The purpose of the Financial Performance section of the Annual Report is to evaluate whether or not the charter school is financially viable.

Many of the indicators, performance targets, and ratings for this section are adopted from the National Association of Charter School Authorizers' "Core Performance Framework and Guidance".

The following data elements and sources are used to complete the Financial Performance analysis:

- The charter school's contract
- The charter school's audited balance sheet and notes for the last three years
- The charter school's projected enrollment and actual enrollment
- The charter school's board-adopted budget
- The charter school's audited income statement and audited cash flow statement
- Annual principal and interest obligations
- Quarterly financial statements, including budget-to-actuals, profit and loss, balance sheet

Financial Performance

7. Near-Term Measures

Measure 7a Current ratio: Current assets divided by current liabilities.
Meets standard: <input type="checkbox"/> Current ratio is greater than or equal to 1.1.
Does not meet standard: <input type="checkbox"/> Current ratio is between .9 and 1.0 or equals 1.0.
Falls far below standard: <input type="checkbox"/> Current ratio is less than or equal to .9.
State Board of Education comments:
School comments:

Measure 7b Unrestricted days cash: Unrestricted cash divided by (total expenses minus depreciation expense/365).
Meets standard: <input type="checkbox"/> 60 days cash
Does not meet standard: <input type="checkbox"/> Days cash is between 15 and 30 days
Falls far below standard: <input type="checkbox"/> Fewer than 15 days cash
State Board of Education comments:
School comments:

Measure 7c Enrollment variance: actual enrollment divided by enrollment projection in charter school board-approved budget.
Meets standard: <input type="checkbox"/> Enrollment variance equals or exceeds 95% in the most recent year.
Does not meet standard: <input type="checkbox"/> Enrollment variance is between 85-95% in the most recent year.
Falls far below standard: <input type="checkbox"/> Enrollment variance is less than 85% in the most recent year.
State Board of Education comments:
School comments:

Measure 7d Default
Meets standard: <input type="checkbox"/> School is not in default of loan covenant(s) and/or is not delinquent with debt service payments.
Falls far below standard: <input type="checkbox"/> School is in default of loan covenant(s) and/or is delinquent with debt service payments.
State Board of Education comments:
School comments:

8. Sustainability Measures

<p>Measure 8a & 8b</p> <p>Total Margin: Net income divided by total revenue.</p> <p>Aggregated total margin: Total 3-year net income divided by total 3-year revenues.</p>
<p>Meets standard:</p> <p><input type="checkbox"/> Aggregated 3-year total margin is positive and the most recent year total margin is positive.</p>
<p>Does not meet standard:</p> <p><input type="checkbox"/> Aggregated 3-year total margin is greater than -1.5%, but trend does not “meet standard” (above).</p>
<p>Falls far below standard:</p> <p><input type="checkbox"/> Aggregated three-year total margin is less than or equal to -1.5% and the most recent year total margin is less than -10%.</p>
<p>State Board of Education comments:</p>
<p>School comments:</p>

<p>Measure 8c</p> <p>Debt to asset ratio: Total liabilities divided by total assets.</p>
<p>Meets standard:</p> <p><input type="checkbox"/> Debt-to-asset ratio is less than .9.</p>
<p>Does not meet standard:</p> <p><input type="checkbox"/> Debt-to-asset ratio is between .9 and 1.0.</p>
<p>Falls far below standard:</p> <p><input type="checkbox"/> Debt-to-asset ratio is greater than 1.0.</p>
<p>State Board of Education comments:</p>
<p>School comments:</p>

Measure 8d & 8e Cash flow: Multi-year cash flow = Year 3 total cash - Year 1 total cash. One-year cash flow: Year 2 total cash - Year 1 total cash.
Meets standard: <input type="checkbox"/> Multi-year cumulative cash flow is positive and cash flow is positive each year.
Does not meet standard: <input type="checkbox"/> Multi-year cumulative cash flow is positive, but trend does not "meet standard" (above).
Falls far below standard: <input type="checkbox"/> Multi-year cumulative cash flow is negative.
State Board of Education comments:
School comments:

Measure 8f Debt service coverage ratio: (net income + depreciation + interest expense) / (annual principal, interest, and lease payments).
Meets standard: <input type="checkbox"/> Debt service coverage ratio is equal to or exceeds 1.1.
Does not meet standard: <input type="checkbox"/> Debt service coverage ratio is less than 1.1.
State Board of Education comments:
School comments:

Measure 8g
Is the school meeting financial reporting and compliance requirements?
Meets standard:
<input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to financial reporting requirements, including, but not limited to: <ul style="list-style-type: none">● Complete and timely submission of financial reports, including: annual budget, revised budgets (when applicable), quarterly financial reports, and annual municipal audit.● All other reporting requirements related to the use of public funds.
Does not meet standard:
<input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and/or provisions of the charter contract relating to financial reporting requirements, including, but not limited to: <ul style="list-style-type: none">● Complete and timely submission of financial reports, including: annual budget, revised budgets (when applicable), quarterly financial reports, and annual municipal audit.● All other reporting requirements related to the use of public funds.
State Board of Education comments:
School comments:

Measure 8h
Is the school following Generally Accepted Accounting Principles (GAAP)?
Meets standard:
<input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to financial management and oversight expectations by an annual independent audit, including, but not limited to: <ul style="list-style-type: none">● An unqualified audit opinion● An audit devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses● An audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report
Does not meet standard:
<input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and/or provisions of the charter contract relating to financial management and oversight expectations by an annual independent audit, including, but not limited to: <ul style="list-style-type: none">● An qualified audit opinion

<ul style="list-style-type: none">• An audit containing significant findings or conditions, material weaknesses, or significant internal control weaknesses• An audit that included a going concern disclosure in the notes or an explanatory paragraph within the audit report
State Board of Education comments:
School comments:

COMMENDATIONS: FINANCIAL PERFORMANCE

RECOMMENDATIONS: FINANCIAL PERFORMANCE

Organizational Performance: data elements and sources

The purpose of the Organizational Performance section of the Annual Evaluation is to evaluate whether or not the charter school as an organization is effectively governed and well run.

Many of the indicators, performance targets, and ratings for this section are adopted from the National Association of Charter School Authorizers' "Core Performance Framework and Guidance".

The following data elements and sources are used to complete the Organizational Performance analysis:

- Site visit observations (both formal and informal)
- The charter school's contract
- Required reporting by the charter school, including all deliverables
- The school's adherence to deliverable and reporting due dates
- Feedback from parents, students, charter school staff, and other community stakeholders
- Student accounting reports
- The charter school's internal accountability systems
- Student enrollment forms
- The charter school's adopted board policies
- The charter school's parent/student/staff handbooks
- TSPC
- Assurances by the charter school and governing board that it is compliant with all applicable requirements

Organizational Performance

10. Education Program

Measure 10a Is the school implementing the material terms of the education program as defined in the current charter contract?
Meets standard: <input type="checkbox"/> The school implemented the material terms of the education program in all material aspects and the education program in operation reflects the material terms as defined in the charter contract, or the school has gained approval for a modification to the material terms.
Does not meet standard: <input type="checkbox"/> The school failed to implement the material terms of the education program in all material aspects and the education program in operation does not reflect the material terms as defined in the charter contract, or the schools implemented a modification to the material terms without approval and/or a mutually agreeable amendment to the contract.
State Board of Education comments:
School comments:

Measure 10b Is the school complying with applicable education requirements?
Meets standard: <input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to education requirements, including, but not limited to: <ul style="list-style-type: none">● Instructional days and/or minutes requirements● Graduation and promotion requirements● Content standards, including Common Core State Standards● The administration of state assessments● Implementation of mandated programming as a result of state or federal funding
Does not meet standard: <input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and/or provisions of the charter contract relating to education requirements, including, but not limited to: <ul style="list-style-type: none">● Instructional days and/or minutes requirements● Graduation and promotion requirements● Content standards, including Common Core State Standards● The administration of state assessments

<ul style="list-style-type: none"> ● Implementation of mandated programming as a result of state or federal funding
State Board of Education comments:
School comments:

Measure 10c
Is the school protecting the rights of students with disabilities?

Meets standard:

Consistent with the school’s status as a school in a district LEA, the school materially complies with applicable laws, rules, regulations, and provisions of the charter contract (including the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act) relating to the treatment of students with identified disabilities and those suspected of having a disability, including, but not limited to:

- Equitable access and opportunity to enroll
- Identification and referral
- Appropriate involvement with development and implementation of Individualized Education Plans, and appropriate development of Section 504 plans
- Operational compliance, including appropriate inclusion in the school’s academic program, assessments, and extracurricular activities.
- Discipline, including due process protections, manifestation determinations, and behavioral intervention plans
- Access to the school’s facility and program to students in a lawful manner and consistent with students’ IEPs or 504 plans

Does not meet standard:

Consistent with the school’s status as a school in a district LEA, the school was materially out of compliance with one or more applicable laws, rules, regulations, and provisions of the charter contract (including the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act) relating to the treatment of students with identified disabilities and those suspected of having a disability, including, but not limited to:

- Equitable access and opportunity to enroll
- Identification and referral
- Appropriate involvement with development and implementation of Individualized Education Plans, and appropriate development of Section 504 plans
- Operational compliance, including appropriate inclusion in the school’s academic program, assessments, and extracurricular activities.
- Discipline, including due process protections, manifestation determinations, and behavioral intervention plans
- Access to the school’s facility and program to students in a lawful manner and consistent with students’ IEPs or 504 plans

State Board of Education comments:

School comments:

Measure 10d

Is the school protecting the rights of English Language Learner students?

Meets standard:

The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract (including Title III of the Elementary and Secondary Education Act, and US Department of Education authorities) relating to requirements of English Language Learners, including, but not limited to:

- Equitable access and opportunity to enroll
- Development and implementation of required plans related to the service of ELL students
- Proper steps for identification of students in need of ELL services
- Appropriate and equitable delivery of services to identified students
- Appropriate accommodations on assessments
- Exiting of students from ELL services
- Ongoing monitoring of exited students

Does not meet standard:

The school failed to comply with one or more applicable laws, rules, regulations, and/or provisions of the charter contract (including Title III of the Elementary and Secondary Education Act, and US Department of Education authorities) relating to requirements of English Language Learners, including, but not limited to:

- Equitable access and opportunity to enroll
- Development and implementation of required plans related to the service of ELL students
- Proper steps for identification of students in need of ELL services
- Appropriate and equitable delivery of services to identified students
- Appropriate accommodations on assessments
- Exiting of students from ELL services
- Ongoing monitoring of exited students

State Board of Education comments:

School comments:

11. Governance and Reporting

Measure 11a

Is the school complying with applicable governance requirements?

Meets standard:

The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to governance by its board, including, but not limited to:

- Board policies
- Board bylaws
- State open meetings law
- Code of ethics
- Conflicts of interest
- Board composition and/or membership rules

Does not meet standard:

The school was materially out of compliance with applicable laws, rules, regulations, and/or provisions of the charter contract relating to governance by its board, including, but not limited to:

- Board policies
- Board bylaws
- State open meetings law
- Code of ethics
- Conflicts of interest
- Board composition and/or membership rules

State Board of Education comments:

School comments:

Measure 11b

Is the school holding its administration accountable?

Meets standard:

The school materially complies with applicable laws, rules, regulations, provisions of the charter contract, and its own internal policies and practices relating to oversight of school administration, including, but not limited to:

- Board oversight of school administration that includes holding it accountable for performance expectations which may or may not be agreed to under a written performance agreement
- The board conducting an annual evaluation of the administrator's performance

Does not meet standard:

The school was materially out of compliance with applicable laws, rules, regulations, provisions of the charter

<p>contract, and its own internal policies and practices relating to oversight of school administration, including, but not limited to:</p> <ul style="list-style-type: none"> ● Board oversight of school administration that includes holding it accountable for performance expectations which may or may not be agreed to under a written performance agreement ● The board conducting an annual evaluation of the administrator’s performance
<p>State Board of Education comments:</p>
<p>School comments:</p>

<p>Measure 11c</p> <p>Is the school complying with reporting requirements?</p>
<p>Meets standard:</p> <p><input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to relevant reporting requirements to the district, and the Oregon Department of Education, including, but not limited to:</p> <ul style="list-style-type: none"> ● Accountability planning and performance ● Attendance and enrollment reporting ● Compliance with the charter contract and all applicable laws ● Timely submission of all deliverables ● Additional information as requested by the district
<p>Does not meet standard:</p> <p><input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and/or provisions of the charter contract relating to relevant reporting requirements to the district, and the Oregon Department of Education, including, but not limited to:</p> <ul style="list-style-type: none"> ● Accountability planning and performance ● Attendance and enrollment reporting ● Compliance with the charter contract and all applicable laws ● Timely submission of all deliverables ● Additional information as requested by the district
<p>State Board of Education comments:</p>
<p>School comments:</p>

12. Students and Employees

<p>Measure 12a</p>

Is the school protecting the rights of all students?
<p>Meets standard:</p> <p><input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to the rights of students, including, but not limited to:</p> <ul style="list-style-type: none"> ● Policies and practices related to admissions, lottery, waiting lists, fair and open recruitment, and enrollment (including rights to enroll or maintain enrollment) ● The collection and protection of student information ● Due process protections, privacy, civil rights, and student liberties requirements, including First Amendment protections and the Establishment Clause restrictions prohibiting public schools from engaging in religious instruction ● Conduct of discipline (discipline hearings, and suspensions and expulsion policies and practices)
<p>Does not meet standard:</p> <p><input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and/or provisions of the charter contract relating to the rights of students, including, but not limited to:</p> <ul style="list-style-type: none"> ● Policies and practices related to admissions, lottery, waiting lists, fair and open recruitment, and enrollment (including rights to enroll or maintain enrollment) ● The collection and protection of student information ● Due process protections, privacy, civil rights, and student liberties requirements, including First Amendment protections and the Establishment Clause restrictions prohibiting public schools from engaging in religious instruction ● Conduct of discipline (discipline hearings, and suspensions and expulsion policies and practices)
State Board of Education comments:
School comments:

Measure 12b Is the school meeting teacher and other staff credentialing requirements?
<p>Meets standard:</p> <p><input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to state certification requirements, including the federal Highly Qualified Teacher and Paraprofessional requirements, charter school licensure and registry requirements, and background check and fingerprinting requirements for all staff and volunteers.</p>
<p>Does not meet standard:</p> <p><input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and provisions of the charter contract relating to state certification requirements, including the federal Highly Qualified Teacher and Paraprofessional requirements, charter school licensure and registry requirements, and/or background check</p>

and fingerprinting requirements for all staff and volunteers.
State Board of Education comments:
School comments:

13. School Environment

Measure 13a Is the school complying with facilities and transportation requirements?
Meets standard: <input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to the school facilities, grounds, and transportation, including, but not limited to: <ul style="list-style-type: none">• Americans with Disabilities Act• Fire inspections and related records• Viable certificate of occupancy or other required building use authorization• Documentation of requisite insurance coverage• Student transportation
Does not meet standard: <input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and provisions of the charter contract relating to the school facilities, grounds, and transportation, including, but not limited to: <ul style="list-style-type: none">• Americans with Disabilities Act• Fire inspections and related records• Viable certificate of occupancy or other required building use authorization• Documentation of requisite insurance coverage• Student transportation
State Board of Education comments:
School comments:

Measure 13b Is the school complying with health and safety requirements?
Meets standard: <input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to safety and the provision of health-related services, including, but not limited to: <ul style="list-style-type: none">• Appropriate nursing services and dispensing of pharmaceuticals

<ul style="list-style-type: none"> ● Food service requirements
<p>Does not meet standard:</p> <p><input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and provisions of the charter contract relating to safety and the provision of health-related services, including, but not limited to:</p> <ul style="list-style-type: none"> ● Appropriate nursing services and dispensing of pharmaceuticals ● Food service requirements
<p>State Board of Education comments:</p>
<p>School comments:</p>

<p>Measure 13c</p> <p>Is the school handling information appropriately?</p>
<p>Meets standard:</p> <p><input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to the handling of information, including, but not limited to:</p> <ul style="list-style-type: none"> ● Maintaining the security of and providing access to student records under the Family Educational Rights and Privacy Act (FERPA) and other applicable authorities ● Accessing documents maintained by the school under the state’s Freedom of Information law and other applicable authorities ● Transferring of student records ● Proper and secure maintenance of testing materials
<p>Does not meet standard:</p> <p><input type="checkbox"/> The school was materially out of compliance with applicable laws, rules, regulations, and provisions of the charter contract relating to the handling of information, including, but not limited to:</p> <ul style="list-style-type: none"> ● Maintaining the security of and providing access to student records under the Family Educational Rights and Privacy Act (FERPA) and other applicable authorities ● Accessing documents maintained by the school under the state’s Freedom of Information law and other applicable authorities ● Transferring of student records ● Proper and secure maintenance of testing materials
<p>State Board of Education comments:</p>
<p>School comments:</p>

14. Additional Obligations

Measure 14a

Is the school complying with all other obligations?

Meets standard:

The school materially complies with all other applicable legal, statutory, regulatory, or contractual requirements contained in the charter contract that are not otherwise explicitly stated herein, including, but not limited to requirements from the following sources:

- Revisions to state charter law
- Intervention requirements required by the district
- Action items assigned by the district
- Requirements by other entities to which the charter school is accountable (e.g. ODE)

Does not meet standard:

The school was materially out of compliance with applicable legal, statutory, regulatory, or contractual requirements contained in the charter contract that are not otherwise explicitly stated herein, including, but not limited to requirement from the following sources:

- Revisions to state charter law
- Intervention requirements required by the district
- Action items assigned by the district
- Requirements by other entities to which the charter school is accountable (e.g. ODE)

State Board of Education comments:

School comments:

COMMENDATIONS: ORGANIZATIONAL PERFORMANCE

RECOMMENDATIONS: ORGANIZATIONAL PERFORMANCE

SUMMARY OF ANNUAL EVALUATION COMMENDATIONS AND RECOMMENDATIONS

MEASURE	EXCEEDS STANDARD	MEETS STANDARD	DOES NOT MEET STANDARD	FALLS FAR BELOW STANDARD
Oregon rating system				
State and Federal accountability system				
Students Experiencing Poverty -ELA				
Students Experiencing Poverty -MATH				
ELL-ELA				
ELL-MATH				
Students with Disabilities-ELA				
Students with Disabilities-MATH				
Underserved-ELA				
Underserved-MATH				
All Student Growth-ELA				
All Student Growth-MATH				
Growth: Students Experiencing Poverty-ELA				
Growth: Students Experiencing Poverty -MATH				
Growth: ELL-ELA				
Growth: ELL-MATH				
Growth: Students with Disabilities-ELA				
Growth: Students with Disabilities-Math				
Growth: Underserved-ELA				
Growth: Underserved-MATH				
Alignment to CCSS				
Graduation/post-secondary readiness				
Graduation percent				

School completion/Diploma				
Drop out percentage				
Current Ratio: Assets/Liabilities				
Unrestricted Cash				
Enrollment Variance				
Loan Default				
Total Margin (income /revenue)				
Debt to Asset Ratio				
Cash Flow				
Debt Service Coverage Ratio				
Reporting and Compliance				
GAAP				
Education Program Implementation				
Education Requirement Compliance				
Rights of Students with Disabilities				
Rights of ELL				
Governance Compliance				
Administration Accountability				
Reporting Requirement Compliance				
Rights of All Students				
Staff Credentialing Requirements				
Facilities and Transportation Requirements				
Health and Safety Requirements				
Student Information				
Other Obligations				

OVERALL COMMENDATIONS

OVERALL RECOMMENDATIONS

EXHIBIT C INSURANCE REQUIREMENTS

Charter School shall obtain at Charter School's expense the insurance specified in this Exhibit C prior to performing under this Agreement and shall maintain it in full force and at its own expense throughout the duration of this Agreement, as required by any extended reporting period or tail coverage requirements, and all warranty periods that apply. Charter School shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon with an AM Best rating of no less than A: VII or Standard and Poor's rating of no less than BBB. All coverage shall be primary and non-contributory with any other insurance and self-insurance, with the exception of Professional Liability and Workers' Compensation. Charter School shall pay for all deductibles, self-insured retention and self-insurance, if any.

If Charter School maintains broader coverage and/or higher limits than the minimums shown in this Insurance Requirement Exhibit, ODE requires and shall be entitled to the broader coverage and/or higher limits maintained by Charter School.

WORKERS' COMPENSATION & EMPLOYERS' LIABILITY

All employers, including Charter School, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Charter School shall require and ensure that each of its contractors complies with these requirements.

If Charter School is a subject employer, as defined in ORS 656.023, Charter School shall also obtain employers' liability insurance coverage with limits not less than \$500,000 each occurrence. If Charter School is an employer subject to any other state's workers' compensation law, Charter School shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than \$500,000 and shall require and ensure that each of its out-of-state contractors complies with these requirements.

COMMERCIAL GENERAL LIABILITY:

Charter School shall provide Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to the State of Oregon. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this Agreement, and have no limitation of coverage to designated premises, project or operation. Coverage must be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$2,000,000 annual aggregate limit..

AUTOMOBILE LIABILITY INSURANCE:

Charter School shall provide Automobile Liability Insurance covering Charter School's business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than \$1,000,000 for bodily injury and property damage. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and Automobile Liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

PROFESSIONAL LIABILITY:

Charter School shall provide Professional Liability Insurance covering any damages caused by an error, omission or any negligent acts related to the services to be provided under this Agreement by the Charter School and Charter School's contractors, agents, officers or employees in an amount not less than \$1,000,000 per claim and not less than \$2,000,000 annual aggregate limit.

If coverage is on a claims made basis, then either an extended reporting period of not less than 24 months shall be included in the Professional Liability insurance coverage, or the Charter School shall provide Continuous Claims Made Coverage as stated below.

NETWORK SECURITY AND PRIVACY LIABILITY:

Charter School shall provide Network Security and Privacy Liability insurance for the duration of the Agreement and for the period of time in which Charter School (or its Business Associates or contractor(s)) maintains, possesses, stores, or has access to ODE or client data, whichever is longer, with a combined single limit of not less than \$1,000,000 per claim or incident. This insurance shall include coverage for third party claims and for losses, thefts, unauthorized disclosures, access or use of ODE or client data (which may include, but is not limited to, Personally Identifiable Information ("PII"), Payment Card Data and Protected Health Information ("PHI") in any format, including coverage for accidental loss, theft, unauthorized disclosure access or use of ODE data.

DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY:

Charter School shall provide Directors, Officers and Organization Insurance covering the Charter School's Organization, Directors, Officers, and Trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of use of funds and donor contributions - with a combined single limit of no less than \$1,000,000 per claim.

PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE:

Charter School shall provide Abuse and Molestation Insurance in a form and with coverage that are satisfactory to the State of Oregon covering damages arising out of actual, perceived, or threatened physical abuse, mental injury, sexual molestation, negligent: hiring,

employment, supervision, training, investigation, reporting to proper authorities, and retention of any person for whom the Charter School is responsible including but not limited to Charter School and Charter School's employees and volunteers. Policy endorsement's definition of an insured shall include the Charter School, and the Charter School's employees and volunteers. Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$3,000,000 annual aggregate. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits shall be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time-period or area over which the incidents or injuries occur, shall be treated as a separate occurrence for each victim. Coverage shall include the cost of defense and the cost of defense shall be provided outside the coverage limit.

PROPERTY INSURANCE:

Property Insurance shall be required on all Charter School owned buildings, leased property, personal property, and equipment. The insurance shall provide coverage against all risks of loss, including flood and earthquake, at full replacement cost and at least sufficient with respect to the face amount of the policy. Coverage shall include extra expense coverage for additional reasonable and necessary costs incurred by Charter School in excess of normal expenses to continue operations while the property, including the building, betterments and improvements, and contents are being replaced or repaired as a result from physical loss, damage or destruction by a covered cause of loss.

If Charter School leases premises, Charter School or the owner shall provide the same all-risk coverage. If Charter School leases personal property with public funds, Charter School shall provide the same all-risk coverage.

EXCESS/UMBRELLA INSURANCE:

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance. When used, all of the primary and umbrella or excess policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The umbrella or excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Charter School's primary and excess liability policies are exhausted.

If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance.

ADDITIONAL INSURED:

All liability insurance, except for Workers' Compensation, Professional Liability, and Network Security and Privacy Liability (if applicable), required under this Agreement must include an additional insured endorsement specifying the State of Oregon, its officers, employees and agents as Additional Insureds, but only with respect to Charter School's operation and activities performed under this Agreement. Coverage shall be primary and non-contributory with any other activities to be performed under this Agreement.

Regarding Additional Insured status under the General Liability policy, the State of Oregon requires additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Charter School's activities to be performed under this Agreement. The Additional Insured endorsement with respect to liability arising out of Charter School's ongoing operations must be on or at least as broad as ISO Form CG 20 10 and the Additional Insured endorsement with respect to completed operations must be on or at least as broad as ISO form CG 20 37.

WAIVER OF SUBROGATION:

Charter School shall waive rights of subrogation which Charter School or any insurer of Charter School may acquire against ODE or State of Oregon by virtue of the payment of any loss. Charter School will obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not ODE has received a waiver of subrogation endorsement from the Charter School or the Charter School's insurer(s).

CONTINUOUS CLAIMS MADE COVERAGE:

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, then Charter School shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the Agreement, for a minimum of 24 months following the later of:

- i. Charter School 's completion and ODE's acceptance of all requirements under the Agreement, or
- ii. ODE's or Charter School's termination of this Agreement, or
- iii. The expiration of all warranty periods, if applicable, provided under this Agreement.

CERTIFICATE(S) AND PROOF OF INSURANCE:

Charter School shall provide to ODE Certificate(s) of Insurance for all required insurance before performing under this Agreement. The Certificate(s) shall list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) shall also include all required endorsements or copies of the applicable policy language effecting coverage required by this Agreement. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance ODE has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Agreement.

NOTICE OF CHANGE OR CANCELLATION:

The Charter School or its insurer must provide at least 30 calendar day's written notice to ODE before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW:

Charter School agrees to periodic review of insurance requirements by ODE under this Agreement and to provide updated requirements as mutually agreed upon by Charter School and ODE.

STATE ACCEPTANCE:

If requested by ODE, Charter School shall provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to ODE's representatives responsible for verification of the insurance coverages required under this Exhibit C.



IMPACT K-5 ©2026 Updates from ©2020

Print Changes

- Revisions to content across all print and digital components, including Jimmy Carter’s passing, and updated presidential information for Donald Trump and Joe Biden.
- Updates to Program Author pages reflecting new university affiliations and promotions.
- Updated Book Covers
- Updated map labels/names due to new federal naming requirements.
- Updated imagery and fonts for compliance issues.
- The Teacher Edition includes the following additional changes:
 - Revised Walkthrough Pages in the Frontmatter
 - Flexible Pacing Pathways Guides added to the Frontmatter
 - New Habits of Learning activities replace SEL activities.

Digital Changes

- Reorganizing the blade organization of the Courseware
- New Fixed-Page Layout (FPL) eBooks for all Components to match new print books with content updates.
- Some new ePresentation slides and interactive impact resources to align with revised or new print pages and content updates.
- Transformation of the final page of each Explorer Magazine into a printable digital worksheet to boost engagement.
- Lesson View Filter functionality.
- Updates to the Design Your Own Teaching Guide PDFs to remove SEL activities.



Lisa Tullos
Lead Bid Specialist
8787 Orion Place
Columbus, OH 43240
lisa.tullos@mheducation.com

Oregon Department of Education
255 Capitol Street NE
Salem, OR 97310

To Whom It May Concern,

We are writing to kindly request the substitution of our updated 2026 version of Impact Social Studies, Grades K-5 in Categories 1 and 7 of the recently submitted bids as part of the 2025 Social Sciences state review.

Since the submission of the c.2020 version, we have published the updated c.2026 program, which includes enhancements detailed in the attached list of updates/changes.

Both versions are classroom compatible, and we understand and agree to keep both the approved c.2020 and updated c.2026 programs in stock at the same pricing for the life of the contract.

Additionally, we have included an updated bid submission form reflecting the new ISBNs at the current approved pricing.

Please let us know if there is any additional information or documentation we can provide to assist with this substitution request. We look forward to continuing to serve Oregon's students and educators.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in blue ink that reads "Lisa Tullos".

Lisa Tullos
Lead Bids Specialist

Date:	3/20/25		Publisher Name:	McGraw Hill LLC
State Evaluation and Adoption of Instructional Materials for:				
Category 1: Social Science Grades K-5				
Submit via email in .xls (Excel Format only) by March 18, 2024				
ISBN-13	Catalog or other #	Program/Series Name or Title	Item Title and Description (if needed)	Author
Impact Social Studies, Grade K				
9781265215903	1265215901	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Complete Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781264884551	1264884559	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Complete Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781265330125	1265330123	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Inquiry Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781265209186	1265209189	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Inquiry Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781265869489	1265869480	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Inquiry Journal	McGraw Hill
9781265548919	1265548919	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Research Companion	McGraw Hill
9781264532490	1264532490	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, IMPACT Explorer Magazine	McGraw Hill
9781266265600	1266265600	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Online Student Center, 7-year subscription	McGraw Hill
9781266657481	1266657487	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Online Student Center, 1-year subscription	McGraw Hill
9781265920043	1265920044	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Teacher's Edition	McGraw Hill
9781266041426	1266041427	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, IMPACT Explorer Magazine Teaching Guide	McGraw Hill
9781265843304	1265843309	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Online Teacher Center, 7-year subscription	McGraw Hill
9781265822323	1265822328	IMPACT Social Studies	IMPACT Social Studies, Learning and Working Together, Grade K, Online Teacher Center, 1-year subscription	McGraw Hill

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9781264769124	1264769121	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Complete Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781265906733	1265906734	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Complete Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781265723477	1265723478	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Inquiry Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781266814792	1266814795	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Inquiry Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781265569785	1265569789	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Inquiry Journal	McGraw Hill
9781264400720	1264400721	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Research Companion	McGraw Hill
9781264910182	1264910185	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, IMPACT Explorer Magazine	McGraw Hill
9781265924652	1265924651	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Online Student Center, 7-year subscription	McGraw Hill
9781265219635	126521963X	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Online Student Center, 1-year subscription	McGraw Hill
9781264735662	1264735669	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Teacher's Edition	McGraw Hill
9781265029975	1265029970	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, IMPACT Explorer Magazine Teaching Guide	McGraw Hill
9781265192907	1265192901	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Online Teacher Center, 7-year subscription	McGraw Hill
9781265878313	1265878315	IMPACT Social Studies	IMPACTO Social Studies, Aprender y trabajar juntos, Grade K, Online Teacher Center, 1-year subscription	McGraw Hill
Impact Social Studies, Grade 1				
9781265407346	1265407347	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Complete Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781265999391	1265999392	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Complete Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781266972232	1266972234	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Inquiry Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781264541829	1264541821	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Inquiry Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781265964979	1265964971	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Inquiry Journal	McGraw Hill
9781266658129	1266658122	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Research Companion	McGraw Hill
9781264811687	1264811683	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, IMPACT Explorer Magazine	McGraw Hill

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9781265551285	1265551286	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Online Student Center, 7-year subscription	McGraw Hill
9781264575923	1264575920	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Online Student Center, 1-year subscription	McGraw Hill
9781265545154	1265545154	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Teacher's Edition	McGraw Hill
9781265515867	1265515867	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, IMPACT Explorer Magazine Teaching Guide	McGraw Hill
9781265611873	1265611874	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Online Teacher Center, 7-year subscription	McGraw Hill
9781266669446	1266669442	IMPACT Social Studies	IMPACT Social Studies, Our Place in the World, Grade 1, Online Teacher Center, 1-year subscription	McGraw Hill

C						
Grade Level(s)	Copyright Date	Retail Price	Contract Price	Alt for-mat	Amount Billed ODE use	Total ODE use
K	2026	106.72	84.06			\$2,216.16
K	2026	78.64	61.92	*		
K	2026	76.64	60.36	*		
K	2026	30.40	23.94	*		
K	2026	14.32	11.28	*		
K	2026	36.04	28.38	*		
K	2026	20.36	16.05	*		
K	2026	65.72	50.76	*		
K	2026	21.84	16.89	*		
K	2026	171.92	135.39	*		
K	2026	111.40	87.72	*		
K	2026	738.72	570.66		738.72	
K	2026	154.32	119.22	*		

K	2026	128.08	100.86	*		
K	2026	94.32	74.28	*		
K	2026	91.96	72.42	*		
K	2026	36.52	28.77	*		
K	2026	17.16	13.53	*		
K	2026	43.32	34.11	*		
K	2026	24.40	19.23	*		
K	2026	78.80	60.87	*		
K	2026	26.24	20.28	*		
K	2026	206.24	162.42	*		
K	2026	133.64	105.24	*		
K	2026	886.44	684.78	*		
K	2026	185.20	143.07	*		
1	2026	125.56	98.88			
1	2026	87.00	68.52	*		
1	2026	97.12	76.50	*		
1	2026	34.92	27.51	*		
1	2026	18.04	14.22	*		
1	2026	38.60	30.39	*		
1	2026	22.20	17.49	*		

1	2026	83.40	64.44	*		
1	2026	23.00	17.76	*		
1	2026	201.28	158.52	*		
1	2026	117.08	92.22	*		
1	2026	738.72	570.66		738.72	
1	2026	154.32	119.22	*		

Date:	3/20/25		Publisher Name:	McGraw Hill LLC
State Evaluation and Adoption of Instructional Materials for:				
Category 1: Social Science Grades K-5				
Submit via email in .xls (Excel Format only) by March 18, 2024				
ISBN-13	Catalog or other #	Program/Series Name or Title	Item Title and Description (if needed)	Author
Impact Social Studies, Grade 3				
9781265975357	1265975353	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Complete Print & Digital Student Bundle with Actively Learn, 7-year subscription	McGraw Hill
9781265552275	1265552274	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Complete Print & Digital Student Bundle with Actively Learn, 1-year subscription	McGraw Hill
9781266263231	1266263233	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Complete Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781266860355	1266860355	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Complete Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781266962561	1266962565	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Inquiry Print & Digital Student Bundle with Actively Learn Social Studies, 7-year subscription	McGraw Hill
9781264703913	1264703910	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Inquiry Print & Digital Student Bundle with Actively Learn Social Studies, 1-year subscription	McGraw Hill
9781265421274	1265421277	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Inquiry Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781265072148	1265072140	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Inquiry Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781266591136	1266591133	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Inquiry Journal	McGraw Hill
9781265729196	1265729190	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Research Companion	McGraw Hill
9781265560331	1265560331	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, IMPACT Explorer Magazine	McGraw Hill
9781266782602	1266782605	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Online Student Center, 7-year subscription	McGraw Hill
9781264897599	1264897596	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Online Student Center, 1-year subscription	McGraw Hill
9781265406899	1265406898	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Teacher's Edition	McGraw Hill
9781265970031	1265970033	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, IMPACT Explorer Magazine Teaching Guide	McGraw Hill

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9781265412906	1265412901	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Online Teacher Center, 7-year subscription	McGraw Hill
9781265655228	1265655227	IMPACT Social Studies	IMPACT Social Studies, Our Communities, Grade 3, Online Teacher Center, 1-year subscription	McGraw Hill
9781265919375	1265919372	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Complete Print & Digital Student Bundle with Actively Learn Social Studies, 7-year subscription	McGraw Hill
9781264930326	1264930321	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Complete Print & Digital Student Bundle with Actively Learn Social Studies, 1-year subscription	McGraw Hill
9781266668791	1266668799	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Complete Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781265887582	1265887586	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Complete Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781265551933	1265551936	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Inquiry Print & Digital Student Bundle with Actively Learn Social Studies, 7-year subscription	McGraw Hill
9781266980794	1266980792	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Inquiry Print & Digital Student Bundle with Actively Learn Social Studies, 1-year subscription	McGraw Hill
9781265807450	1265807450	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Inquiry Print & Digital Student Bundle, 7 year subscription	McGraw Hill
9781266138379	1266138374	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Inquiry Print & Digital Student Bundle, 1 year subscription	McGraw Hill
9781266317774	1266317775	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Inquiry Journal	McGraw Hill
9781265305697	1265305692	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Research Companion	McGraw Hill
9781265372149	1265372144	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, IMPACT Explorer Magazine	McGraw Hill
9781264594757	1264594755	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Online Student Center, 7-year subscription	McGraw Hill
9781266364464	1266364463	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Online Student Center, 1-year subscription	McGraw Hill
9781264990283	1264990286	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Teacher's Edition	McGraw Hill
9781266689321	126668932X	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, IMPACT Explorer Magazine Teaching Guide	McGraw Hill
9781265275471	1265275475	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Online Teacher Center, 7-year subscription	McGraw Hill
9781266040405	1266040404	IMPACT Social Studies	IMPACTO Social Studies, Nuestras comunidades, Grade 3, Online Teacher Center, 1-year subscription	McGraw Hill

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	AL.SS.7	Actively Learn	Actively Learn Social Studies 7-Year Subscription	McGraw Hill
	AL.SS.1	Actively Learn	Actively Learn Social Studies 1-Year Subscription	McGraw Hill
Impact Social Studies, Grade 4				
9781265735302	1265735301	IMPACT Social Studies	IMPACT Social Studies, Regions of the United States, Grade 4, Complete Print & Digital Student Bundle with Actively Learn, 7-year subscription	McGraw Hill

Grade Level(s)	Copyright Date	Retail Price	Contract Price	Alt for-mat	Amount Billed ODE use	Total ODE use
						\$2,282.68
3	2026	163.32	128.61			
3	2026	98.72	77.76	*		
3	2026	131.52	103.59	*		
3	2026	91.92	72.39	*		
3	2026	130.56	102.84	*		
3	2026	41.72	32.88	*		
3	2026	98.76	77.79	*		
3	2026	34.92	27.51	*		
3	2026	19.88	15.66	*		
3	2026	42.32	33.33	*		
3	2026	23.84	18.78	*		
3	2026	85.28	65.88	*		
3	2026	24.96	19.29	*		
3	2026	225.84	177.84	*		
3	2026	137.56	108.33	*		

3	2026	738.72	570.66		738.72	
3	2026	154.32	119.22	*		
3	2026	189.68	149.40	*		
3	2026	117.08	92.22	*		
3	2026	157.88	124.35	*		
3	2026	110.28	86.85	*		
3	2026	150.32	118.38	*		
3	2026	48.64	38.31	*		
3	2026	118.52	93.33	*		
3	2026	41.84	32.94	*		
3	2026	23.84	18.78	*		
3	2026	50.68	39.93	*		
3	2026	28.64	22.56	*		
3	2026	102.32	79.05	*		
3	2026	30.00	23.19	*		
3	2026	271.08	213.48	*		
3	2026	163.88	129.06	*		
3	2026	886.44	684.78	*		
3	2026	185.20	143.07	*		

3-12	2022	66.52	66.52	*		
3-12	2020	11.88	11.88	*		
4	2026	195.00	153.57			

Summary

Meeting Date: 3/19/2026

Title: McGraw Hill Social Science Instructional Materials Substitution Request

Status: Second Reading/Adoption (no changes)

Presentation: No (Written Report Only/Consent)

Key Staff: Deirdre Banning-Shaughnessy; Vanessa Martinez

Topic Summary: The publisher McGraw Hill has requested to update the 2020 version of K-5 Impact Social Science instructional materials, adopted by the State Board of Education in 2025. Substituted materials will be supplied to Oregon schools at the contract price of the originally adopted edition unless the price for the substituted version's price is lower than the 2025 contract price.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

- 1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon's school systems? How does it ultimately serve students?**

In accordance with OAR 581-011-0070, instructional materials are adopted by the State Board of Education on a 7-year subject matter cycle. The High-Quality Instructional Materials program, with the assistance of Oregon educators and content area specialists, develops the criteria for content area high-quality instructional materials, evaluates submitted instructional materials in accordance with the adopted cycle, and recommends a list for the School Board of Education to review and consider for adoption. Following adoption by the Board, per Division 11, school districts have the responsibility to either (1) select and adopt from the list (ORS 337.050 and OAR 581-022-2355), (2) independently adopt instructional materials using the state criteria (OAR 581-022-2350), or (3) postpone adoption for up to two years (OAR 581-022-2360).

The State Board of Education adopted McGraw Hill's K-5 Social Science Impact K-5 2020 edition as a recommended high-quality instructional materials program for Social Sciences in October 2025. In 2026, the publisher McGraw Hill published an updated edition of Impact. The updated

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version meets the social science adoption criteria set by the State Board of Education in 2024. The updated edition of Impact includes minor changes that include historical and accuracy updates, updated maps and visuals, and updates to educator resources such as the Teacher edition of textbooks. The State Board of Education has the discretion to approve the update to Impact K-5 or decline McGraw Hill's request to update the materials from the 2020 edition to the 2026 edition

Amit Kobrowski, ODE's Social Science Education Specialist, has completed a review of the materials to confirm that they are an appropriate update that meets the criteria. Additionally, Northwest Textbook Depository was engaged to confirm that the update was appropriate and would not negatively affect districts currently using the 2020 edition of McGraw Hill's Impact K-5. Districts would now be able to purchase either the updated 2026 version or 2020 version of Impact K-5 for the same contract price through Northwest Textbook Depository without conducting a formal independent adoption.

The contract period for Oregon State Board of Education adopted high-quality instructional materials began in February 2026, with the beginning of the 2026-2027 school year being the implementation deadline for Oregon districts in adopting K-12 social science high-quality instructional materials. Because Oregon districts are at the initial stages in social science materials for review and adoption, ODE does not anticipate that this substitution would not create additional barriers. For these reasons, it is recommended that the State Board of Education approve adding the new edition of Impact K-5 to the list of recommended social science high-quality instructional materials.

2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?

Per Oregon administrative rule [581-011-0086](#), the State Board of Education has the discretion to approve the update to Impact K-5 or decline McGraw Hill's request to update the materials from the 2020 edition to the 2026 edition.

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

On February 19, 2026, ODE brought this item as a written only first-read to the Oregon State Board of Education. There were no questions raised at that time.

The State Board of Education adopted the current K-12 social science high-quality instructional materials list in October 2025, including McGraw Hill's 2020 Impact K-5 program.

The State Board of Education has previously reviewed and approved other instructional materials substitutions under OAR 581-011-0086. The most recent substitutions occurred in

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2023, including Amplify Education’s K-5 Core Knowledge Language Arts (CKLA) edition substitution in March 2023, Bedford, Freeman & Worth’s Foundations of Language and Literature edition substitution in 2023, and Curriculum Associate’s K-5 iReady mathematics edition substitution in 2023.

4. Why is this item coming before the Board now?

On November 24th, 2025, McGraw Hill submitted a substitution request to ODE’s High-Quality Instructional Materials team. The request and additional materials were reviewed by the Instructional Materials team and deemed as meeting the requirements of substitution under OAR 581-011-0086. A topic request to present the submitted request was submitted for February 19th, 2026, State Board of Education meeting.

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations
- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes: _____
- Other: Publisher

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

This substitution stands to offer districts more options in selection and adoption of high-quality instructional materials for K-5 Social Science. Because this proposed substitution would be at

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the same contract prices, it would allow for districts to not only have multiple options, but be able to update existing materials, and access updated, relevant materials at the same price. Because this edition would be offered in addition to the existing 2020 edition, the action does not stand to impact districts negatively. Additionally, the alignment of the substitution request allows for districts to consider this substituted edition alongside all other State Board of Education adopted Social Science high-quality instructional materials in accordance with the current adopted 7-year schedule.

7. **After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit](#).)**

- No
 Yes – Both Consultation and Communication.
 Yes – Only Communication.

8. **Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.**

- N/A; this item does not intersect with other state entities.
 Oregon Health Authority (OHA)
 Department of Early Learning and Care (DELIC; formerly ELD)
 Educator Advancement Council (EAC)
 Higher Education Coordinating Commission (HECC)
 Youth Development Oregon (YDO)
 Teacher Standards and Practices Commission (TSPC)
 Oregon Housing and Community Services (OHCS)
 Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

N/A

9. **Which geographic perspectives are intentionally represented in your office/team engagement strategy?**

- Northeast Oregon
 Central and Southeast Oregon
 Southwest Oregon
 Willamette Valley and Central Coast
 Northwest Oregon
 Tribal lands

Other: N/A

Why did your office/team focus on the above geographical perspective(s)?

N/A

10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?

This instructional materials substitution request was reviewed internally by ODE’s Standards and Instructional Support team, by the Social Science Educational Specialist Amit Kobrowski. Additionally, Northwest Textbook Depository representative Mark Hansen reviewed the request to identify potential concerns, or barriers to Oregon school districts in the adoption process.

11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.

N/A

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon’s students.

12. After consulting with ODE’s Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?

No

Yes; please review Appendix B: Grant Consolidation below.

13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.

The proposed update to Impact K-5 is fiscally beneficial to districts. Allowing the material to be officially updated gives districts the opportunity to purchase the 2026 edition of Impact K-5 for the contract price of the 2020 edition of Impact K-5. The additional resources will be provided at no additional charge with the purchase of adopted classroom kits. This will lead to cost savings and additional options for districts.

- 14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?**

No fiscal impact is anticipated at this time.

EQUITY IMPACT ANALYSIS

The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

- 15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?**

The submitted substitution edition of Impact K-5 includes historically updated information, such as presidents and historical figures. This positively impacts all students in districts that would have access to the new 2026 edition.

Additionally, further digital updates, and additions to the teacher edition of McGraw Hill's Impact K-5 will positively impact historically underserved students by providing updated and a wider range of differentiated supports and pacing guidance, greater accessibility features, and streamlined integration of digital and physical high-quality instructional materials.

- 16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?**

By providing educators with more recent editions of materials, educators stand to benefit by having higher-quality and relevant social science instructional materials at the building and classroom level. Additionally, the additional teacher supports added in the 2026 edition, and further alignment and integration with digital offerings, stand to save educators time and labor in planning and implementation, offer greater differentiation opportunities, and spend less time supplementing adopted materials with recent and relevant supplemental materials.

- 17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon's school systems?**

This will provide Oregon students, educators, and districts more K-5 social science high-quality instructional materials options, and at the same contract prices. Additionally, districts would not need to conduct an independent adoption to adopt the newest 2026 edition of Impact K-5.

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18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

With time, inaction on this item would result in potentially outdated state board of education instructional materials offerings for K-5 McGraw Hill, which are not the recent and updated editions. Additionally, districts that wanted to have the updated and relevant version would need to allocate additional resources to conduct an independent adoption of the program.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student's academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department's recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

The publisher McGraw Hill has requested to update the 2020 version of K-5 Impact Social Science instructional materials, adopted by the State Board of Education in 2025. Both 2020 and 2026 editions of Impact K-5 would be available as part of the State Board of Education adopted instructional materials for social science and retain the current contract prices.

A "YES" vote would allow ODE to substitute the 2020 edition of Impact K-5 to the social science instructional materials list for the remainder of the contract period (through January 2033).

A "NO" vote would deny the publisher's request to substitute the 2026 edition of Impact K-5 to the adopted social science instructional materials list.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with the Board's Mission, Vision, and Values?

This recommendation and language are responsive to the Board's mission of "providing equitable policies and practices that lead to the educational and life success of every Oregon student," and values, including "conducting business with integrity, transparency, and adaptability as the basis for equitable student access and success in public education."

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department's commitment to academic excellence, belonging and wellness, and reimagining accountability.

It is recommended that the State Board of Education approve adding the 2026 edition of McGraw Hill's Impact K-5 to the list of recommended social science high-quality instructional

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materials adopted in 2025. This recommendation is grounded in a commitment to high-quality, relevant, and up-to-date instructional materials for Oregon students.

22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: _____

23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.

Current rule link: [OAR 581-017-0807](#)

581-017-0807

Early Literacy Tribal Grants

(1) Establishment of Early Literacy Tribal Grants:

(a) The Early Literacy Tribal Grants program is established in ORS 327.827 to support the **federally recognized Tribes of this state** [*nine federally recognized Tribes of Oregon (“Tribes”)*] in developing and implementing early literacy and language programs that reflect their unique cultural, linguistic, and educational needs, [*and;*] **including family-engaged literacy, extended learning, and Tribal language revitalization efforts that support early literacy development for children in early elementary grades, as authorized under ORS 327.843.**

(b) The Oregon Department of Education (“ODE”), Office of Indian Education, shall collaborate with each Tribe to ensure that the development and implementation of the Early Literacy Tribal Grants program reflect tribal sovereignty and the unique cultural, linguistic, and educational needs of each nation, **consistent with ORS 327.843(3)(c) and ORS 182.162 to 182.168.**

(2) Eligibility for Early Literacy Tribal Grants:

[(a)] Eligibility for Early Literacy Tribal Grants is limited to the [*nine*] federally recognized Tribes [*of*] in Oregon.

[(b) For Tribal Grants, established in ORS 327.843(2)(d), “Eligible Applicant” means:

(A) *Burns Paiute Tribe;*

(B) *The Confederated Tribes of Coos, Lower Umpqua, and Siuslaw;*

(C) *Confederated Tribes of Cow Creek Band of Umpqua;*

(D) *Confederated Tribes of Grand Ronde;*

(E) *Confederated Tribes of Siletz;*

(F) *Confederated Tribes of Warm Spring Indian Reservation;*

(G) Confederated Tribes of Umatilla Indian Reservation;

(H) Coquille Tribe; and

(I) Klamath Tribes.]

(3)[(a)] Criteria for Early Literacy Tribal Grants:

[(b)] **(a) Tribes must [S]submit Early Literacy Plan that includes the preservation and revitalization of tribal languages, the integration of culturally responsive practices, and the support of family and community engagement in early literacy development. Plans must include data related to participation and a description of how funded activities support early literacy development for children in early elementary grades or Tribal language revitalization, or both.**

(b) Tribal Early Literacy Grant funds may support programming that serves students beyond early elementary grades, including vertically aligned, intergenerational, or community-based models, provided funded activities support early literacy development for children in early elementary grades or Tribal language revitalization efforts authorized under ORS 327.843(1)(d), or both.

(4) Funding for Early Literacy Tribal Grants:

(a) Tribes can access funds based on their proposed project plan, which shall outline the intended use of the funds and the specific early literacy and language initiatives to be implemented, and **which must be aligned with the purposes of ORS 327.843.**

(b) Tribes are eligible to apply up to fifteen percent (15%) or the Tribe's federally recognized indirect rate, as provided in the grant agreement. This rate reflects the unique internal governance structures and needs of tribes, ensuring alignment with their sovereign status and operational requirements[.] **as provided in the grant agreement, consistent with OAR 581-017-0805.**

(5) Reporting and accountability:

(a) Reporting requirements will be flexible, culturally responsive, with minimal administrative burden to the Tribe;

(b) Metrics of success for Early Literacy Tribal Grants will be co-developed with each Tribe to reflect each Tribe's unique needs and priorities;

(c) Reports shall align with Early Literacy and language priorities **identified in the Tribe's approved Early Literacy Plan**;

(d) [*The*] ODE will customize reports in collaboration with each Tribe's Early Literacy Plan; and

(e) Each Tribe will provide a minimum of two reports per biennium.

Statutory/Other Authority: [*ORS 327.829 & HB 3198 (2023)*] **ORS 327.827, 327.829, & 327.843**

Statutes/Other Implemented: [*ORS 327.825 - 327.827, ORS 327.843 - 327.845 & HB 3198 (2023)*] **ORS 327.825 to 327.845**

History:

ODE 5-2025, amend filed 02/14/2025, effective 02/14/2025

ODE 13-2024, adopt filed 03/22/2024, effective 03/22/2024

Summary

Meeting Date: 3/19/2026

Title: House Bill 3198 (2023) Bill Implementation: Early Literacy Tribal Grants: Temporary Rules

Status: Adoption (temporary)

Presentation: Yes

Key Staff: Brandon Culbertson, Senior Early Literacy Advisor; April Campbell, Assistant Superintendent, Office of Indian Education

Topic Summary: The Oregon Department of Education (ODE) is bringing forward proposed temporary rule amendments to align Oregon Administrative Rule (OAR) 581-017-0807 with statutory authority under ORS 327.843 and House Bill 3198 (2023), which established and expanded Early Literacy Tribal Grants.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon’s school systems? How does it ultimately serve students?

The Early Literacy Tribal Grants program provides direct funding to federally recognized Tribes in Oregon to support early literacy development for Tribal children and families.

The program is administered by the Oregon Department of Education’s Office of Indian Education as part of Oregon’s Early Literacy Success Initiative.

Through this program, Tribal governments design and implement culturally grounded literacy systems that may include early literacy programming for children and families, multigenerational literacy supports, family literacy engagement activities, Tribal language revitalization connected to literacy development, culturally relevant literacy materials and storytelling traditions, and community-based literacy events and programming.

These approaches strengthen early literacy development while honoring Tribal language, culture, and community knowledge systems.

The program recognizes that literacy development occurs across family, community, and cultural contexts and supports Tribes in designing programs that meet the needs of their children and families. The ORCA program overview similarly describes the grants as direct awards to federally recognized Tribes and recognizes Tribal literacy systems as multigenerational, language-centered, and community-driven.

2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?

This rulemaking is authorized under ORS 327.843, which directs the Oregon Department of Education to administer Early Literacy Tribal Grants to federally recognized Tribes of this state; House Bill 3198 (2023), which expanded Oregon’s Early Literacy Success Initiative and reinforced the role of Tribal governments in designing culturally grounded early literacy systems; ORS 326.051, which provides the State Board of Education general rulemaking authority necessary to carry out Oregon education laws; and ORS 327.827, which establishes the broader Early Literacy Success Initiative framework under which the Tribal grant program operates.

Statute is prescriptive in establishing the program, identifying eligible recipients, and directing the Department to administer grants supporting culturally and linguistically responsive literacy efforts and Tribal language revitalization. Administrative rule provides the Board and Department flexibility to clarify implementation, reporting, program scope, and operational requirements consistent with statutory authority.

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

The Early Literacy Success Initiative, including Tribal grant investments, has previously been presented to the State Board of Education as part of broader early literacy implementation updates following passage of HB 3198 (2023). However, this specific rule alignment reflects implementation feedback gathered during the first biennium of program operation and has not previously come before the Board in this form.

4. Why is this item coming before the Board now?

During implementation of the 2023–25 biennium, Tribal consultation and program implementation revealed areas where existing administrative rule language was narrower than the authority provided in statute. Without rule alignment, contracts cannot be executed consistent with Tribal Early Literacy Plans, program implementation may be constrained by rule language that does not reflect legislative intent, distribution of legislatively appropriated funds could be delayed, Tribal program design may be limited in ways not intended by statute, and

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the State’s Government-to-Government commitments may not be fully reflected in program administration. Updating the rule language honors Government-to-Government partnership and ensures the program operates as intended by statute and allows ODE to administer grants consistent with Tribal program design and legislative direction.

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations
- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes
- Other: _____

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

The Equity Decision Tree informed engagement by centering those most affected by the program: Tribal students, families, and Tribal governments.

Engagement focused on Tribal sovereignty and Government-to-Government partnership, ensuring Tribal leaders and education partners directly informed program design and rule alignment.

Because the program provides direct funding to Tribal governments, Tribal partners were intentionally engaged throughout program implementation and rule development.

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7. After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with the nine federally recognized tribes in Oregon? (For more information, please reference ODE’s [Tribal Consultation Toolkit](#).)
- No
 - Yes – Both Consultation and Communication; please review Appendix C: Tribal Consultation and Appendix D: Tribal Communication below
 - Yes – Only Communication; please review Appendix D: Tribal Communication below.
8. Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.
- N/A; this item does not intersect with other state entities.
 - Oregon Health Authority (OHA)
 - Department of Early Learning and Care (DELIC; formerly ELD)
 - Educator Advancement Council (EAC)
 - Higher Education Coordinating Commission (HECC)
 - Youth Development Oregon (YDO)
 - Teacher Standards and Practices Commission (TSPC)
 - Oregon Housing and Community Services (OHCS)
 - Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

Early literacy work intersects with early childhood systems and family literacy programming. Coordination helps ensure alignment between state early learning investments and Tribal early literacy strategies. While this rulemaking does not create a direct administrative role for the Department of Early Learning and Care, the Department considered this intersection in the broader implementation context of early learning and family engagement.

9. Which geographic perspectives are intentionally represented in your office/team engagement strategy?
- Northeast Oregon
 - Central and Southeast Oregon
 - Southwest Oregon
 - Willamette Valley and Central Coast
 - Northwest Oregon
 - Tribal lands
 - Other: _____

Why did your office/team focus on the above geographical perspective(s)?

Engagement intentionally reflected the geographic distribution of federally recognized Tribes in Oregon and the diverse rural, urban, and Tribal community contexts where programs are implemented, including Northeast Oregon, Central and Southeast Oregon, Southwest Oregon, Willamette Valley and Central Coast, Northwest Oregon, and Tribal lands.

10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?

Tribal partners emphasized several key areas during consultation and implementation feedback. Early literacy development in Tribal communities often occurs through family- and community-based systems, not only classroom settings. Programs frequently include multigenerational learning, with elders, parents, and youth participating together. Tribal language revitalization is closely connected to literacy development, identity, and belonging. Flexibility is necessary to allow Tribes to design programs that reflect their community priorities.

This feedback informed rule alignment to ensure administrative rules do not unintentionally restrict program design. Where perspectives differed, the Department focused on preserving statutory alignment while maintaining flexibility for Tribe-specific implementation rather than prescribing a single program model for all Tribes.

11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.

Prior to Board action, the Department will continue engagement through Ongoing Rules Advisory Committee meetings, continued Government-to-Government consultation with Tribal partners, and continued communication with Tribal grant partners regarding implementation feedback.

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

12. After consulting with ODE's Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?

- No
- Yes; please review Appendix B: Grant Consolidation below.

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- 13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.**

Board action will not create new fiscal obligations for school districts or Tribes. Instead, it clarifies rule language to ensure existing legislatively appropriated funds can be distributed and implemented as intended.

For Tribal governments, rule alignment provides greater clarity and flexibility in implementing culturally grounded literacy systems designed through Tribal Early Literacy Plans.

In rural and remote Tribal communities, this flexibility is particularly important because literacy programs often operate through community events, family engagement, extended learning, and language revitalization activities rather than traditional classroom models. This is consistent with the early literacy activity examples reflected in the ORCA materials.

- 14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?**

This rule alignment does not create new compliance costs for small businesses or the public.

The rule clarification supports the Department’s ability to administer the program efficiently within existing statutory authority and does not create a new state mandate beyond implementation of existing law.

EQUITY IMPACT ANALYSIS

The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

- 15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?**

The Early Literacy Tribal Grants program supports literacy development for American Indian and Alaska Native students by investing in culturally grounded literacy systems designed by Tribal governments.

These programs strengthen early literacy development, family engagement in learning, cultural identity and belonging, and intergenerational language and knowledge transmission.

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For many Tribal communities, culturally relevant literacy programming helps children see themselves reflected in educational spaces and strengthens engagement with learning.

Additionally, pursuing these rule changes directly honors Government-to-Government relationships, as Tribal partners requested modifications based on program and service needs.

Moving forward in this way reflects and upholds the collaborative approach that has guided this work from the beginning

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

The program strengthens partnerships between Tribal governments and school systems and increases access to culturally relevant literacy resources and programming.

It also supports educators by providing opportunities to collaborate with Tribal partners and to better understand how early literacy, identity, language, and belonging are connected within Tribal communities.

17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon's school systems?

Short-term consequences of Board action include alignment between rule language and statute, the ability to execute Tribal grant contracts consistent with approved Tribal Early Literacy Plans, continued implementation during the current biennium, clearer administrative guidance for allowable program design, and reinforcement of Government-to-Government partnership in program implementation.

Long-term consequences include stronger culturally grounded literacy systems, improved early literacy engagement for Tribal students, sustained Tribal-state partnership in education, greater stability and clarity in the administration of Tribal grant funds, and continued support for literacy approaches that integrate language, identity, family, and community.

Board action will have a cumulative positive effect by strengthening how Oregon supports culturally grounded literacy development for Tribal children and families over time.

18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

Without rule alignment, contracts could not be executed consistent with Tribal Early Literacy Plans, implementation of legislatively approved programming could be delayed, Tribal literacy programming could be disrupted, some Tribes may face barriers to accessing funding consistent

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with their approved plans, and relational trust built through Government-to-Government consultation could be weakened.

These consequences would be experienced most directly by Tribal governments, Tribal children, and families who benefit from culturally grounded literacy programming.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student's academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department's recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

The Department is bringing forward rule amendments to align OAR 581-017-0807 with statutory authority under ORS 327.843 and HB 3198 (2023).

The amendments clarify program scope to reflect that Tribal early literacy systems may include community-based literacy programming, multigenerational literacy engagement, family literacy supports, integration of Tribal language revitalization with literacy development, and activities that support early literacy development even when implemented through broader, vertically aligned, intergenerational, or community-based models.

The amendments also update eligibility language and statutory citations to reflect current authority. These updates ensure the administrative rules accurately reflect the program authority established by the Legislature. The ORCA summary of changes similarly emphasizes clarification of authorized activities, protection of grade-span flexibility, updated eligibility language, and aligned statutory citations.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with [the Board's Mission, Vision, and Values](#)?

The proposed rule amendments directly reflect feedback gathered through Government-to-Government consultation with federally recognized Tribes in Oregon and implementation experience during the first biennium of the Early Literacy Tribal Grants program.

During implementation, Tribal partners shared that early literacy development in Tribal communities often occurs through family-centered, community-based, and multigenerational learning environments. Partners also emphasized the importance of integrating Tribal language revitalization with literacy development and ensuring programs can be designed to reflect each Tribe's cultural and community priorities.

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The proposed rule alignment responds to this feedback by clarifying program scope and ensuring administrative rules do not unintentionally limit the types of culturally grounded literacy systems Tribal governments may implement.

This approach aligns with the State Board of Education’s Mission, Vision, and Values by supporting academic excellence through early literacy investment, belonging and wellness through culturally grounded education and identity affirmation, and shared accountability through Government-to-Government partnership with Tribal nations.

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department’s commitment to academic excellence, belonging and wellness, and reimagining accountability.

The Department recommends that the State Board of Education temporary rule amendments to OAR 581-017-0807 and support continued rule alignment consistent with ORS 327.843 and HB 3198 (2023).

The proposed rule alignment reflects feedback gathered through Government-to-Government consultation with Tribal partners and implementation experience during the 2023–25 biennium.

The rule updates support the Board’s mission and values by advancing academic excellence through early literacy investment, belonging and wellness through culturally grounded education, and shared accountability through Tribal-state partnership.

This rulemaking also reflects reimagining accountability by ensuring implementation structures honor Tribal sovereignty, align with statutory purpose, and support program design grounded in community need rather than imposing a one-size-fits-all administrative model.

22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: Direct Program Support through the Office of Indian Education

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23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.

APPENDIX A: SECOND READING

Appendix A should only be completed if "yes" is selected for question 23. Using plain language, this section should provide a summary of any additional engagements, learnings, or changes that have occurred since the First Reading of this item.

1. Please describe any additional engagement opportunities your office/team has pursued since the First Reading of this item. Which perspectives were intentionally included?

Please enter your answer here

2. Has your office/team received any additional public comment on this item? If so, who provided that comment and what feedback did they provide?

Please enter your answer here

3. Please describe any overall learnings that have occurred since the First Reading of this item. How were differences in opinion accounted for?

Please enter your answer here

4. Please provide a brief summary of the changes your office/team have made to this item since the First Reading. How are these changes responsive to identified needs and/or feedback received through the engagement process?

Please enter your answer here

APPENDIX B: GRANT CONSOLIDATION

Appendix B should only be completed if "yes" is selected for question 12. Using plain language, this section should provide additional detail on how grant rules have been aligned and designed to support districts and meet administrative needs.

1. Please indicate which of the following underlying processes are required for this grant program.

- Conduct a needs assessment
- Gather and provide additional data
- Submit an application to ODE
- Submit a report to ODE
- Submit a plan to ODE

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- Submit a budget to ODE
- Conduct community engagement
- Other: _____

2. How has your team/office worked to encourage more equitable resource allocation and address administrative impacts, particularly for small or rural school districts? How has this grant been aligned with existing grant programs?

The Early Literacy Tribal Grants program provides direct funding to federally recognized Tribes in Oregon rather than school districts. This structure supports equitable resource allocation by ensuring Tribal governments receive dedicated funding to design literacy systems that reflect their community priorities.

The program was intentionally designed to reduce administrative burden while maintaining accountability. Tribal partners submit an Early Literacy Plan describing program design, intended outcomes, and use of funds. Reporting requirements are flexible, culturally responsive, and aligned to the Tribe’s approved plan.

The grant is aligned with Oregon’s broader Early Literacy Success Initiative established through HB 3198 (2023) and complements statewide early literacy investments while preserving the distinct Government-to-Government and culturally grounded nature of Tribal implementation.

3. How are the grant requirements differentiated for small and rural school districts?

Because the Early Literacy Tribal Grants program provides funding directly to Tribal governments rather than school districts, grant requirements are not structured around district size.

However, the program is designed to account for the realities of rural and remote Tribal communities, where literacy programming may occur through community events, family engagement activities, extended learning, cultural gatherings, and Tribal language programs rather than traditional classroom settings.

To address these contexts, program requirements emphasize flexibility, Tribe-designed planning, and streamlined reporting expectations that reduce administrative burden while maintaining accountability for use of funds.

APPENDIX C: TRIBAL CONSULTATION

Appendix C should only be completed if “yes” is selected for question 6. Using plain language, this section should provide additional detail on how the nine federally recognized tribes were formally consulted as part of the development of this item.

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1. Please indicate which of the nine federally recognized tribes in Oregon the Department consulted with.

- Burns Paiute Tribe
- Confederated Tribes of Coos, Lower Umpqua, and Siuslaw
- Confederated Tribes of Grand Ronde
- Confederated Tribes of Siletz
- Confederated Tribes of Umatilla Indian Reservation
- Confederated Tribes of Warm Springs
- Coquille Tribe
- Cow Creek Tribe Band of Umpqua
- Klamath Tribes
- Other: _____

2. Please describe when and how the Department consulted with the above federally recognized tribes.

During implementation of the Early Literacy Tribal Grants program in the 2023–25 biennium, the Oregon Department of Education engaged in ongoing consultation and communication with federally recognized Tribes in Oregon regarding program implementation and rule alignment.

Consultation and engagement occurred through several venues, including June 2025 Government-to-Government Tribal Education Cluster consultation, September 2025 Government-to-Government Tribal Education Cluster consultation, February 2026 Tribal consultation webinar and implementation discussion, Tribal Early Literacy grant partner meetings and implementation feedback sessions, Office of Indian Education advisory engagement, and the Ongoing Rules Advisory Committee rule review process. These consultation touchpoints are reflected in the ORCA presentation materials.

These consultation opportunities allowed Tribal education leaders and program partners to share implementation experiences and identify areas where existing administrative rule language was narrower than the authority provided in statute.

3. Please provide a brief summary of the feedback your office/team received through the consultation process. How did this feedback influence the development of this item?

Feedback received during consultation and program implementation emphasized that early literacy development in Tribal communities often occurs through family, community, and multigenerational learning environments rather than exclusively within classroom settings.

Tribal partners also emphasized that Tribal language revitalization is closely connected to literacy development, cultural identity, and family engagement.

Through consultation and implementation feedback, Tribal partners identified that existing administrative rule language could be interpreted more narrowly than the authority provided in statute, particularly regarding integration of Tribal language revitalization with literacy development, family-centered and community-based literacy programming, multigenerational literacy engagement, and programming that may involve learners beyond early elementary grades while still supporting early literacy development.

This feedback informed the proposed rule alignment to ensure administrative rules reflect the full scope of activities authorized in ORS 327.843 and support culturally grounded literacy systems designed by Tribal governments.

4. What tribal interests were identified through the consultation process? How will Board action impact those interests? How will Board action directly and indirectly impact AI/AN and tribally affiliated students?

Consultation identified several key Tribal interests. Tribal governments emphasized the importance of maintaining sovereignty in designing education programs that reflect their languages, cultures, and community priorities. Tribal partners also emphasized that early literacy development in Tribal communities is often rooted in family engagement, intergenerational learning, and language revitalization activities.

Board action aligning the rule with statute supports these interests by ensuring administrative rules accurately reflect the authority provided in ORS 327.843, which recognizes the role of federally recognized Tribes in developing culturally and linguistically responsive literacy programs.

Aligning the rule language allows Tribal Early Literacy Plans to be implemented as designed and supports continued investment in literacy programming serving Tribal children and families. This directly benefits AI/AN and tribally affiliated students by increasing access to literacy experiences that affirm identity, support belonging, and connect learning to language and culture.

5. How does Board action support tribal sovereignty? Would inaction by the Board affect relational trust built during the consultation process and, if so, how?

Board action supports Tribal sovereignty by ensuring that administrative rule language aligns with the authority provided in statute and does not unintentionally restrict the ability of Tribal governments to design literacy programs that reflect their community priorities.

ORS 327.843 recognizes the role of federally recognized Tribes in developing culturally and linguistically responsive literacy strategies through Government-to-Government partnership with the State of Oregon.

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Aligning the administrative rule with statute ensures the Department can administer the Early Literacy Tribal Grants program consistent with legislative intent and Tribal program design.

Failure to align the rule could delay implementation of Tribal Early Literacy Plans and the distribution of legislatively appropriated funds, which could undermine the collaborative trust built through consultation and ongoing Tribal-state partnership.

APPENDIX D: TRIBAL COMMUNICATION

Appendix D should only be completed if “yes” is selected for question 6. Using plain language, this section should provide additional detail on how the nine federally recognized tribes were formally communicated with as part of the development of this item.

1. Please indicate which of the nine federally recognized tribes in Oregon the Department communicated with.

- Burns Paiute Tribe
- Confederated Tribes of Coos, Lower Umpqua, and Siuslaw
- Confederated Tribes of Grand Ronde
- Confederated Tribes of Siletz
- Confederated Tribes of Umatilla Indian Reservation
- Confederated Tribes of Warm Springs
- Coquille Tribe
- Cow Creek Tribe Band of Umpqua
- Klamath Tribes
- Other: _____

2. Please describe when and how the Department communicated with the above federally recognized tribes.

The Oregon Department of Education maintained ongoing communication with federally recognized Tribes in Oregon throughout implementation of the Early Literacy Tribal Grants program and during development of the proposed rule alignment.

Communication occurred through direct communication between Tribal grant partners and the Office of Indian Education, Government-to-Government Tribal Education Cluster meetings, Tribal Early Literacy grant partner meetings and implementation feedback sessions, Office of Indian Education advisory engagement, the February 2026 Tribal consultation webinar and implementation discussion, and the Ongoing Rules Advisory Committee presentation and related follow-up communication.

These communication channels allowed Tribal partners to share implementation experiences, identify where current rule language was more restrictive than statute, and inform the Department’s development of aligned administrative rule language. This is consistent with the

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ORCA presentation framing of consultation and implementation feedback as key inputs to the proposed amendments.



Early Literacy Tribal Grants

HB 3198 (2023) Bill Implementation: Early Literacy Tribal Grants

[OAR 581-017-0807](#)

March 19th, 2026

Brandon Culbertson (he/him), Senior Early Literacy Advisor | OIE Data Steward

April Campbell (she/her), Assistant Superintendent Office of Indian Education

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Purpose and Scope

Present proposed temporary rule amendment to OAR 581-017-0807 for Board Consideration.

Align rule with statute, implementation, and Tribal consultation.

191

Support effective and consistent program implementation.

Need for alignment identified through Tribal consultation (Education Cluster) legislative direction, and program implementation

Authority and Foundation

Statue

ORS 327.843

House Bill 3198 (2023)

Establishes Early Literacy Tribal Grants

Foundation

Tribal Sovereignty

Government-to-Government relationship

Culturally and linguistically grounded literacy

192



Consultation

Government-to-Government (Education Cluster) consultation informed program direction.

Key areas identified and requested:

- Flexibility beyond early elementary grades
- Intergenerational and community-based models
- Central role of Tribal language



Coquille Tribal youth share "Shu' 'aa-shii-la" meaning "thank you," in Upper Coquille language Nuu-wee-ya'.

Photo provided courtesy of the Coquille Indian Tribe.

Consequences of Inaction

- Contracts delayed
- Programming disrupted
- Trust impacted

What We Heard through Consultation

Expanded program flexibility across age and setting

Programs that reflect Tribal community and family context

Language as a core component of literacy

Tribal determination in program design



Implementation Reality

Initial Implementation revealed constraints

Early Literacy Tribal Grants
Program Overview & Current Operation

Program Structure

- Direct awards to federally recognized Tribes
- Tribal Early Literacy Plan required
- Two reports per biennium
- Administered by ODE Office of Indian Education



Why Alignment Is Needed

- Consultation identified grade-span interpretation concerns
- Current rule language reads more narrowly than statute
- Tribal literacy systems are multi-generational, language-centered, and *community-driven*



196

Misaligned with Tribal program models

Adjustment needed to align rule with statute and consultation

Need for Rule Alignment

Justification for Temporary Rule Adoption

Aligning OAR 581-017-0807 with ORS 327.843 & HB 3198 (2023)

Statutory Direction

ORS 327.843 directs the Department to expand:

- *“culturally and linguistically responsive early literacy programs”*
- and *‘language revitalization efforts by federally recognized Indian tribes in this state.’*

This statutory language affirms the sovereign authority of federally recognized Tribes to develop and implement early literacy strategies through Government-to-Government consultation.

This statutory language affirms the sovereign authority of federally recognized Tribes to develop and implement early literacy strategies through Government-to-Government consultation.

Current rule language is narrower than statutory authority

Limits implementation of approved Tribal Early Literacy Plans ¹⁹⁷

Creates risk of delay in fund distribution

Does not fully reflect Government-to-Government (Education Cluster) commitments

Consultation to Rule

Consultation

Flexibility across age

Intergenerational models

Language-centered literacy

Tribal design authority

Rule Alignment

Expanded grade span

Community-based programming

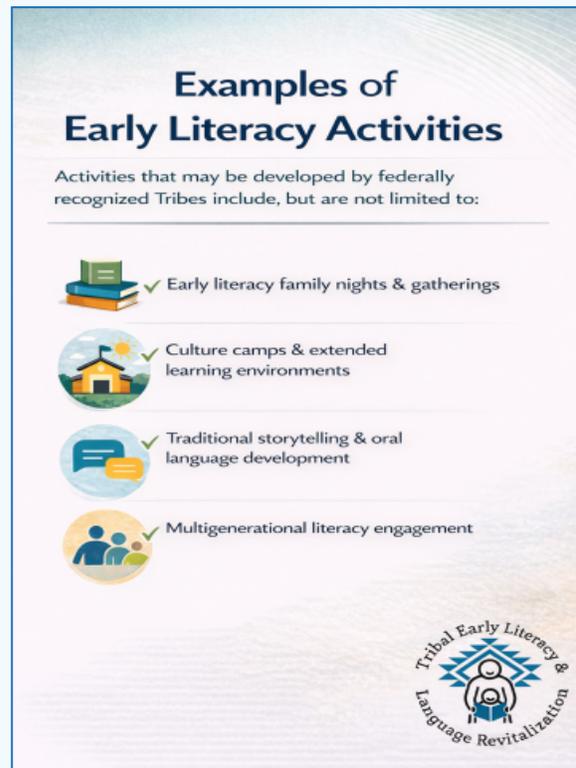
Language remains core

Flexible allowable activities

198



What the Rule Does



Clarifies family-engaged and extended learning

Maintains Tribal language as central to literacy

Aligns rule with statute and consultation

199

What Has Not Changed

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

Establishes Early Literacy Success Initiative. Prescribes purposes and requirements under initiative, including establishment of Early Literacy Success School Grants, Birth Through Five Literacy Plan and Early Literacy Success Community Grants.

[Authorizes Department of Education to use moneys from Statewide Education Initiatives Account for Early Literacy Success Initiative.]

Repeals Oregon Early Reading Program and Early Success Reading Initiative.

Establishes Birth Through Five Literacy Fund and Early Literacy Success Community Grant Fund.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to early literacy; creating new provisions; amending ORS 327.800; repealing ORS 327.810
3 and 329.834; and declaring an emergency.

4 **Be It Enacted by the People of the State of Oregon:**

EARLY LITERACY SUCCESS INITIATIVE

8 **SECTION 1. Definitions.** As used in sections 1 to 14 of this 2023 Act:

9 (1) "Early elementary grades" means any grade from prekindergarten through grade
10 three.

11 (2) "Elementary school" means a school of a school district, or a public charter school,
12 with students in early elementary grades.

13 (3) "High-dosage tutoring" means one-on-one tutoring or tutoring in small groups, as
14 determined by rule of the State Board of Education, that:

15 (a) Is provided in addition to daily instruction;

16 (b) Is provided two or more times each week over at least a 10-week period; and

17 (c) Uses a research-aligned tutoring model that is administered in a culturally responsive
18 manner and that is combined with the training necessary for tutors to implement the model
19 effectively.

20 (4) "Prekindergarten" means a preschool or prekindergarten program that is:

Program purpose remains unchanged
Tribal consultation remains foundational 200
Statutory alignment remains intact

Clarifications Since ORCA

Refined language for clarity

Strengthened statutory alignment

Improved readability for implementation

201



Implementation



Provides clarity for Tribes and partners
Supports alignment across systems
Maintains flexibility within rule framework

Grand Ronde Tribal immersion students engaged in seasonal language learning made possible through Tribal education funding.

Photo provided courtesy of the Confederated Tribes of Grand Ronde.

Impact

Expands access to culturally grounded literacy

Supports student engagement and belonging

Strengthens language revitalization

Aligns programs with community-defined needs



Fiscal

No additional fiscal impact

Aligns existing resources to allowable uses

204

Consideration for Adoption

- Delays in executing Tribal grant contracts
- Constraints on implementation of approved Tribal plans
- Misalignment between rule and statutory authority
- Impact to Government-to-Government commitments



205

Consideration for Adoption (2)

Summary of Proposed Amendments

OAR 581-017-0807

Clarifies Authorized Activities

Centers language revitalization, family engagement, extended learning

Protects Grade-Span Flexibility

Allows vertically aligned and intergenerational models

Updates Eligibility Language

References federally recognized Tribes in Oregon

Aligns Statutory Citations

Corrects authority to ORS 327.827, 327.829, 327.843

Alignment — not expansion.

The Department recommends adoption of temporary rule amendment to OAR 581-017-0807.

206

Next Steps

Implement upon adoption

Provide guidance to Tribes and partners

Proceed to permanent rulemaking

207

Questions

208

Brandon.Culbertson@ode.Oregon.gov

Brandon Culbertson, Senior Early Literacy Advisor | OIE Data Steward

April.Campbell@ode.Oregon.gov

Assistant Superintendent Office of Indian Education

Thank You!



209

Summary

Meeting Date: 3/19/2026

Title: Emergency Plans and Drills

Status: First Reading

Presentation: Yes

Key Staff: Alex Haislip

Topic Summary: Updating OAR 581-022-2225 to align with recent legislative changes. This rule covers emergency plans and drills requirements for Oregon schools and districts.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

- 1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon’s school systems? How does it ultimately serve students?**

The School Safety and Emergency Management program has provided support to Oregon schools and districts with training, guidance and safety plan development for more than six years. It is currently staffed with six ODE employees—four of whom are assigned regions of the state and who live in and support the districts within their respective regions. The SSEM program aligns its guidance and support for districts with Oregon statute and rule. ORS 339.408 and OAR 581-022-2225 are the primary requirements that the SSEM program provides guidance on to ensure Oregon schools and districts maintain a safe educational environment and remain in compliance.

- 2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?**

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House Bill 3038 passed during the 2025 legislative session. This bill changed some of the language describing required drills, defined what should be included in a safety program (or an Emergency Operations Plan), and required that governing bodies consider the installation of wireless panic alarm systems. HB 3038 moved the ORS from 336.071 to 339.408—the statute that is referenced in OAR 581-022-2225.

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

This item has not come before the board.

4. Why is this item coming before the Board now?

New legislation requires an update to the existing rule.

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations
- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes: _____
- Other: _____

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

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The people most affected by this change will be school administrators. However, the changes to both the drill language and the plan requirements will encourage standardization of emergency plans and drills in Oregon schools. These updates will ease the training and preparedness burden of both students and staff that change or move between schools because it will standardize the language and actions necessary to respond to any emergency.

Outreach began before last year’s legislative session opened. The proposed changes to statute were shared and briefed with the Coalition of Oregon School Administrators which provided input and recommendations on the drill requirements specifically. ODE staff accepted all recommendations and updated the proposed language for the bill. As HB 3038 moved through the legislative session, SSEM program staff included information on the proposed changes in presentations and training events with the Oregon School Activities Association, a joint COSA and PACE conference, in a full newsletter published in the Oregon School Facility Managers Association quarterly magazine, and with routine program activities including in-person outreach to schools and districts, and during the monthly Training and Technical Assistance sessions. Outreach and awareness are still continuing now with scheduled webinars on the rule change in April and in the Division 22 newsletter.

7. **After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit.](#))**
- No
 - Yes – Both Consultation and Communication.
 - Yes – Only Communication.
8. **Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.**
- N/A; this item does not intersect with other state entities.
 - Oregon Health Authority (OHA)
 - Department of Early Learning and Care (DELG; formerly ELD)
 - Educator Advancement Council (EAC)
 - Higher Education Coordinating Commission (HECC)
 - Youth Development Oregon (YDO)
 - Teacher Standards and Practices Commission (TSPC)
 - Oregon Housing and Community Services (OHCS)
 - Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

Please enter your answer here

9. Which geographic perspectives are intentionally represented in your office/team engagement strategy?

- Northeast Oregon
- Central and Southeast Oregon
- Southwest Oregon
- Willamette Valley and Central Coast
- Northwest Oregon
- Tribal lands
- Other: _____

Why did your office/team focus on the above geographical perspective(s)?

School administrators across the state will need to know what is required for their safety plans and emergency drills.

10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?

The only major concern we heard from district administrators was about the language change to the required drills—and the added inclusion of the Hold protocol in those. The language update was requested to ensure state requirements aligned with the national best practice of the Standard Response Protocol—a series of emergency protocols developed by the I Love U Guys foundation. We knew ahead of time that this could be a concern with some districts that do have related drills in place, but do not strictly apply the exact language found in the SRP. For this reason, we maintained that the language permitted schools and districts to maintain their specific protocols (safety threat actions or drills) so long as they had protocols in place that were related to the ones identified in statute.

11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.

The SSEM program is continuing to provide guidance and training on the updated requirements in statute and with the proposed change to this rule. SSEM's April training webinars will focus on these changes and will be posted to the agency's YouTube channel for future reference. Direct school, district and ESD engagement continues to include both the current year requirements and the changes that will affect the next school year.

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

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Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

12. After consulting with ODE's Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?

- No
 Yes; please review Appendix B: Grant Consolidation below.

13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.

There should be no fiscal impact to any organization as a result of the changes in statute or in the proposed rule changes.

14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?

No.

EQUITY IMPACT ANALYSIS

The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?

The proposed changes should encourage all Oregon schools in the direction of standardizing their emergency procedures such that it will reduce the burden of training, minimize confusion and empower confidence—particularly for students and families who may transition between multiple schools.

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

Same as for students and families.

- 17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon’s school systems?**

ODE staff anticipates that Oregon schools and districts will have a greater understanding of what is required and necessary for school safety planning as a result of Board action on this item. Long-term, the proposed changes to this rule should encourage schools and districts to maintain a reasonable emergency drill schedule and a comprehensive safety program that includes plans that address the most common threats and hazards that schools could face on any given day.

- 18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?**

The consequences of inaction on this item may be confusion among school and district administrators who are responsible for planning and organizing their respective safety programs. This is because the current rule still references the old statute and is not aligned with what is in current statute.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student’s academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department’s recommendation, and any other relevant information.

- 19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?**

The recommended language changes are outlined below. Of particular note, we are recommending that the language on lab safety be struck because they are not supported in statute and are otherwise covered in occupational safety requirements that fall out of the scope of this rule. Changes below are in brackets:

- A comprehensive safety program that includes plans for the following—an Emergency Operations Plan, or EOP:
 - Plans related to the following protocols: Evacuation, Lockdown, Secure **[language change]**, Hold **[new]** and Shelter-in-Place.
 - Communicable disease management (already required).
 - Responding to medical emergencies (already required).
 - Providing instruction on emergency drills and procedures (30 minutes a month, already required).
 - Every protocol identified above must be drilled at least once during the school year **[new]**.

Oregon State Board of Education Docket

- Earthquake drills must be conducted at least twice during the school year and schools in tsunami inundation zones must conduct earthquake and tsunami drills three times per year (no change).
- School boards are required to consider the installation of a wireless panic alarm system that is capable of connecting with emergency services **[new]**.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with [the Board's Mission, Vision, and Values](#)?

The language does not require that schools use the specific language in the rule so long as the plans and drills address the same or similar actions. This is a flexibility that is retained because of the legacy safety programs that some districts have that do not specifically use Standard Response Protocol (SRP) language. The annual drill requirement was also adapted from two of each drill per year to at least one of each drill per year. This last change was included due to a concern that was raised about adding an additional mandatory protocol (the Hold protocol).

21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department's commitment to academic excellence, belonging and wellness, and reimagining accountability.

We recommend adoption of this rule change so that it directly supports what is in existing statute.

22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: _____

23. Has this item changed since the last Board meeting?

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.

581-022-2225

Emergency Plans and Safety Programs

[The school district shall maintain a comprehensive safety program for all employees and students which shall:]

(1) Definitions. As used in this rule:

- (a) “Evacuate” means a procedure used when students and employees need to move from one location to another.**
- (b) “Hold” means a procedure used to keep students and employees in classrooms while a disruption or minor emergency is resolved.**
- (c) “Lockdown” means a procedure used when a human-caused threat is inside the building.**
- (d) “Secure” means a procedure used when a dangerous situation is outside and in close proximity to the building.**
- (e) “Shelter in place” is a procedure used to respond to and take protective actions based on an environmental hazard that may include an earthquake, tsunami or other natural or environmental danger.**
- (f) “Governing Body” means:**
 - (A) A school district board as defined by ORS Chapter 332;**
 - (B) A governing body of a charter school as stated in ORS Chapter 338; or**
 - (C) A governing body of an Education Service District, or ESD, as stated in ORS Chapter 334, for buildings managed by the ESD with an average daily attendance of 50 or more students.**
- (g) “School Year” means the contiguous months of a year when students are present in school.**

([1]2) *[Include plans for responding to emergency situations.]* The Governing Body shall maintain a comprehensive safety plan for all employees and students. A comprehensive safety plan shall include procedures identified in section (1) as well as plans for communicable disease management and responding to medical emergencies as required in OAR 581-022-2220.

(2) Specify general safety and accident prevention procedures with specific instruction for each type of classroom and laboratory.

(3) Provide instruction in basic emergency procedures for each laboratory, shop and studio, including identification of common physical, chemical, and electrical hazards.

(4) Require necessary safety devices and instruction for their use.

(5) Require that an accident prevention in service program for all employees be conducted periodically and documented.

(6) Provide assurance that each student has received appropriate safety instruction.

(7) Provide for regularly scheduled and documented safety inspections which will assure that facilities and programs are maintained and operated in a manner which protects the safety of all students and employees.

(8) Require reports of accidents involving school district property, or involving employees, students or visiting public, as well as prompt investigation of all accidents, application of appropriate corrective measures, and monthly and annual analyses of accident data and trends.]

([9]3) In [schools] buildings operated by the [d]District, ESD or Public Charter School that are occupied by students, the [d]District, ESD or Public Charter School must ensure that all

students are instructed and have drills on emergency procedures in compliance with ORS [336.071] **339.408**. The emergency procedures shall include [*drills and instruction on*]:

(a) [*Fires*;] **Drills and instructions on fires conducted at least once a month;**

(b) [*Earthquakes, which shall include tsunami drills and instruction in schools in a tsunami hazard zone; and,*] **Drills and instructions on earthquakes conducted at least twice per School Year;**

(c) [*Safety threats including procedures related to lockdown, lockout, shelter in place and evacuation and other appropriate actions to take when there is a threat to safety.*] **For buildings occupied by students that are in a tsunami hazard zone, drills and instructions on earthquakes, including tsunami drills, conducted at least three times per School Year; and**

(d) Drills and instructions conducted at least once per School Year on safety threat procedures related to:

(A) Lockdown;

(B) Secure;

(C) Hold;

(D) Shelter in Place;

(E) Evacuation; and,

(F) Other appropriate actions to take when there is a threat to safety.

(4) Governing Body shall review their comprehensive safety plan and security polices for compliance with this rule every two years.

(5) During review of the comprehensive safety plan and security polices, Governing Body shall also consider the installation of emergency alert systems that:

(a) Include wireless alert capabilities;

(b) Are capable of communicating in real time with local emergency response agencies; and

(c) Connect with local 911 emergency dispatch systems.

Statutory/Other Authority: ORS 326.051

Statutes/Other Implemented: ORS [336.071] 339.405 & 339.408



Emergency Plans and Drills

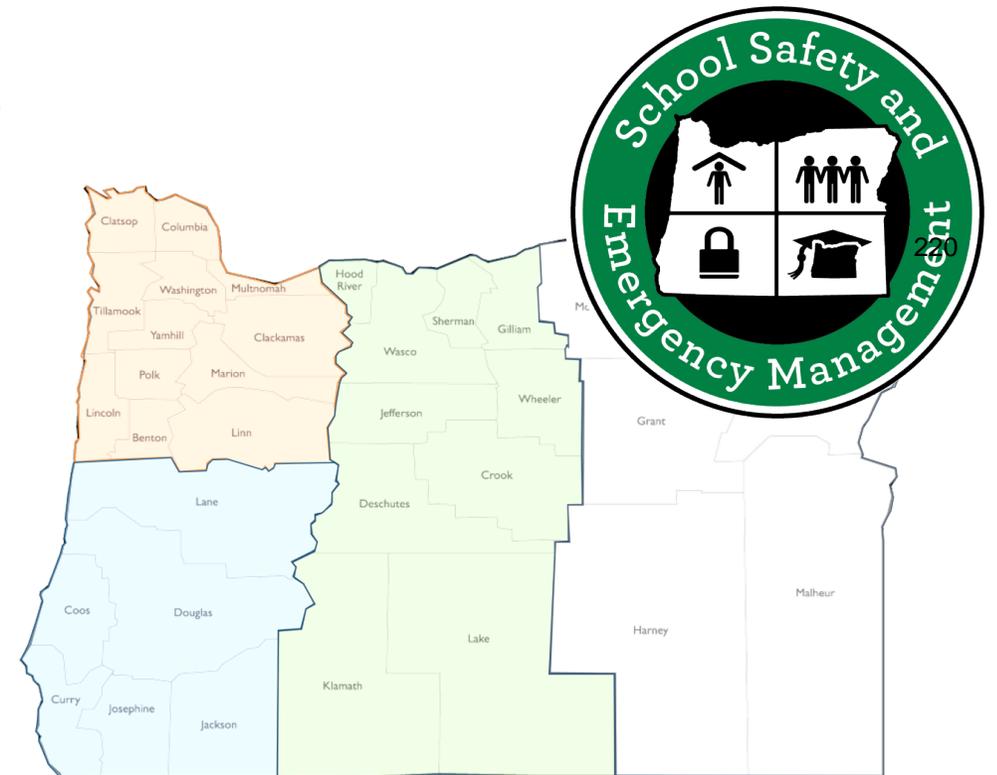
Alex Haislip

Office of Finance and Administration

alex.haislip@ode.oregon.gov

Emergency Plans and Drills: Program Overview

- **School Safety and Emergency Management:** The SSEM program has operated for more than six years, providing training and technical assistance to schools and districts on the development and implementation of emergency procedures.
- **Staffing:** Four regional coordinators, one state coordinator and one program manager.
- **Mission:** Provide the necessary knowledge and connections to every school community so that they can maintain a safe and welcoming environment.



Emergency Plans and Drills: Need for Rulemaking

- **Prior Legislation:** Prior legislation used outdated language for emergency drills that have since been updated. Agency, through Governor's request, submitted a concept for the change.
- **Current Rule:** Uses old language that was in prior legislation.
- **Identified Changes Needed:**
 - Strike the word "Lockout" and replace with "Secure"
 - Add the Hold protocol in required safety threat actions.
 - Add requirement that all five safety threat actions should be included in emergency plans.



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Emergency Plans and Drills: Legislative Context

- **HB 3038:** Passed in the 2025 session. Updated “safety threat actions” to align with current Standard Response Protocol—a national standard in school emergency drills developed by the I Love U Guys foundation.
 - Additional legislative action added a requirement that governing bodies consider the installation of wireless panic alarm systems—included in the rule update.
- **OAR 581-022-2225:** Requires update to change reference from ORS 336.071 to ORS 339.408 and to update the necessary language in the rule text to reflect the current ORS.
- **Striking out-of-scope language:** ODE is requesting that the language about lab safety and accident prevention be dropped. This language is not supported in statute and is more aligned with occupational safety than emergency preparedness.

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Emergency Plans and Drills: Engagement Strategy

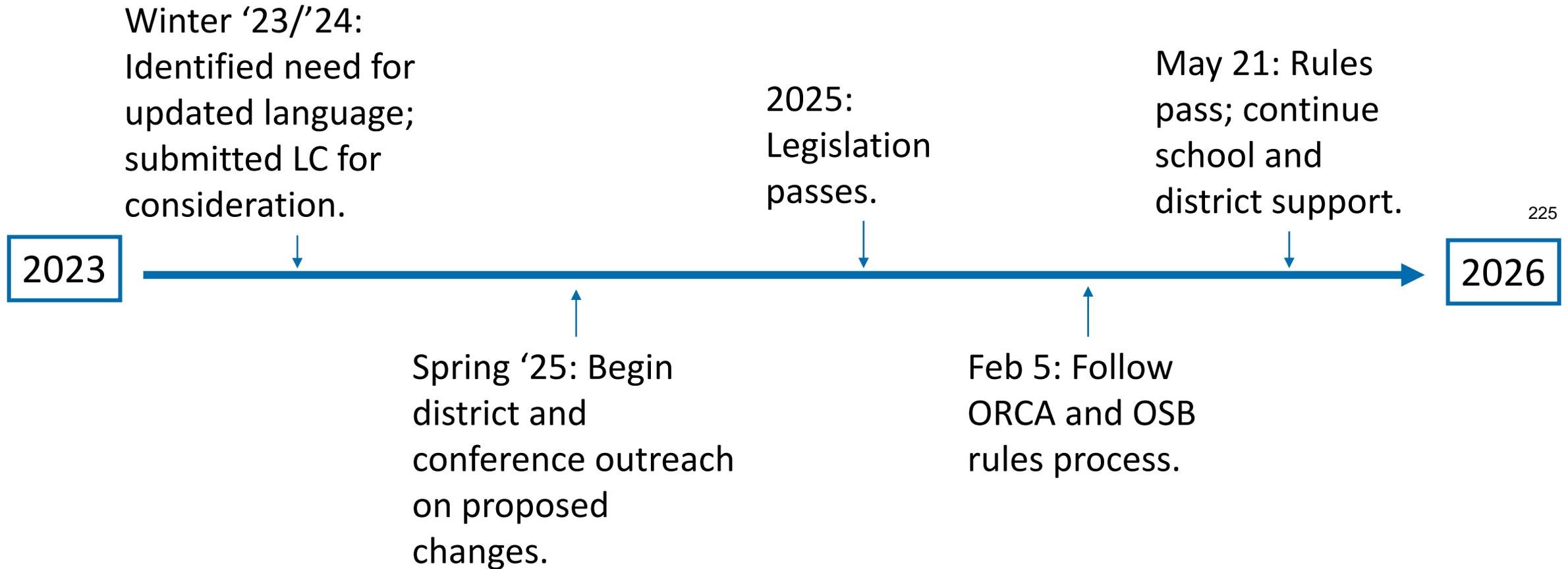
- **Outreach Beginning:** With legislative concept, the SSEM program began connecting with schools, districts, and associations to explain the proposed changes and provide advanced education.
- **Current Guidance:** SSEM has been training and promoting contemporary SRP language since 2020. Existing guidance and recommendations already exceed requirements and address all changes.
- **Continuing Outreach:** Formal training session on changes is scheduled for April 2026. All district engagements to date have included information on changes and how to apply them to existing plans and drills.

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Emergency Plans and Drills: Engagement (Cont.)

- **Draft LC Reviewed With COSA:** Discussion confirmed the need for language change but identified a potential excessive burden with the number of required drills. Language updated to lessen the burden while maintaining a level of anticipated proficiency with emergency procedures.
- **Conference Presentations and Trainings:** SSEM staff presented on emergency plans and drills during a combined COSA/PACE conference, during PACE Day, and for the OSAA conference last year. A news article was provided to OSFMA for publication in their quarterly magazine.²²⁴
- **School and District Engagement:** Of the 46 in-person engagements conducted by SSEM staff between January and August 2025, all included updates, training or discussion of the changes proposed in legislation.

Emergency Plans and Drills: Timeline



Emergency Plans and Drills: Summary of Changes

- **OAR 581-022-2225 (Emergency Plans and Safety Programs):** “Comprehensive safety program” now clearly identifies:
 - What “safety threat actions” must be included that aligns with national standards on emergency response procedures.
 - Previously used old and incomplete language/procedures.
 - Requires consideration of a wireless panic alarm system by governing body.
 - Not previously required.
 - Safety program must also include communicable disease management and responding to medical emergencies as identified in OAR 581-022-2220 (Health Services).
 - Not previously specified for inclusion in “comprehensive safety program”.

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Emergency Plans and Drills: Equity Impact

- **Families and Systemically Marginalized Groups:** No significant change to impact for these groups. The number of drill requirements has been reduced even though one additional drill type has been added. This should cause fewer disruptions to the learning environment while maintaining emergency preparedness.
- **Administrators and School Officials.** While adoption of the SRP is not mandatory, standardizing response practices will simplify communication with emergency responders and lessen the training burden for transient or transferring staff.

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Emergency Plans and Drills: Fiscal Impact

- **No anticipated fiscal impact at any level:** existing rule and prior legislation already required comprehensive safety plans and required each safety threat action be trained and drilled twice per year.
 - New requirements reduce the frequency of drills to one per type while adding the Hold protocol. The Hold protocol enables administrative control of school grounds during an isolated disruption.
- **Administrative Burden:**
 - Updating training and drill calendars and adding the Hold protocol.
 - Governing board consideration of wireless panic alarm systems.

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Emergency Plans and Drills: Discussion

Please let us know your thoughts or ask any questions you may have.

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GAAP Fund Type No and Name	GAAP Fund Category No and Name	Fund Class No and Name	GAAP Fund Class Definition
1 Governmental	10 General Fund	100 General Fund	General Fund accounts for all financial resources of the districts except those required to be accounted for in another fund.
	20 Special Revenue Fund	200 Special Revenue Fund	Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in-aid, restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.
	30 Debt Service Fund	300 Debt Service Fund	Used to hold resources earmarked from the SSF to support depreciation of school buses.
	40 Capital Projects Fund	400 Capital Projects Fund	Accounts for the financial operations of district food and nutrition programs, including the National School Lunch Program, School Breakfast Program, Summer Food Service Program, Special Milk Program, USDA commodities, and any other state or federally supported child nutrition activities.
	50 Permanent Fund	500 Permanent Fund	Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
	60 Enterprise Fund	600 Enterprise Fund	Capital Project Funds account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.
2 Proprietary Fund	61 Internal Service Fund	610 Internal Service Fund	Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. For school districts, this might include endowments or other funds where the principal is preserved and only the investment earnings are used to support educational programs.
	70 Private Purpose Trust	700 Private Purpose Trust	Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. For school districts, this might include activities such as food services, community education programs, or other services where fees are charged to external users.
3 Fiduciary Fund	71 Pension and Employee Benefit Trust Funds	710 Pension and Employee Benefit Trust Funds	Internal Service Funds are a type of Proprietary Fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. Examples include central purchasing, printing services, and information technology support.
	72 Investment Trust Funds	720 Investment Trust Funds	Private Purpose Trust Funds are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments. For school districts, these funds might include scholarships or other funds where the resources are legally restricted to a specific purpose.
	73 Custodial Funds	730 Custodial Funds	Pension and Employee Benefit Trust Funds are used to account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. For school districts, this includes funds set aside for employee pensions and other post-employment benefits (OPEB).
	80 Government Wide Reporting Fund	800 Government Wide Reporting Fund	Investment Trust Funds are used to account for the external portion of investment pools reported by the sponsoring government. For school districts, this might include funds invested on behalf of other entities or individuals.
4 Government Wide Reporting Fund	80 Government Wide Reporting Fund	800 Government Wide Reporting Fund	Agency funds are used to account for resources held by the government in a purely custodial capacity. These funds typically involve the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. For school districts, this might include funds held for student activities or other pass-through funds.
			The Government-Wide Reporting Fund (GWR) is an internal reporting mechanism used to record conversion entries that transition governmental fund activity from modified accrual to accrual basis for GASB-required government-wide statements.

33 Due To
34 Unearned Revenue
35 Other Current Liabilities
36 Long-Term Debt
37 Long-Term Obligations
38 Other Noncurrent Liabilities
41 Deferred Inflows
81 Other Financing Sources

GL/Object Class No and Name
111 Cash & Cash Equivalents
131 Short Term Receivables
133 Due From
141 Inventories
142 Prepaids
143 Other Current Assets
151 Long Term Investments
152 Long Term Receivables
153 Other Long Term Assets
161 Depreciable Capital Assets
162 Non-Depreciable Capital Assets
171 Accumulated Depreciation

172 Accumulated Amortization
511 Nonspendable Fund Balance
512 Restricted Fund Balance
513 Committed Fund Balance
514 Assigned Fund Balance
515 Unassigned Fund Balance
521 Net Investment in Capital Assets
522 Restricted Net Position
523 Unrestricted Net Position
600 Resources / Revenues / Additions
700 Expenditures / Expenses / Deductions
211 Deferred Outflows – Pensions
212 Deferred Outflows – OPEB
213 Deferred Outflows – Other
311 Short Term Liabilities

331 Due To
341 Unearned Revenue
351 Other Current Liabilities
361 Long Term Liabilities
371 Long-Term Obligations
381 Other Long Term Liabilities
411 Deferred Inflows – Pensions
412 Deferred Inflows – OPEB
413 Deferred Inflows – Other
811 Transfers In
812 Transits (inflows)

813 Long Term Debt Financing Sources
821 Transfers Out
822 Transits (outflows)
611 Ad Valorem Taxes
612 Local Option Taxes
613 Excise / Construction Taxes
614 Penalties, Interest, and Other Taxes
621 Tuition
622 Transportation Fees
623 Student Activity Fees
624 Fines & Forfeitures
625 Fees Collected for Others
631 Community Services Sales
632 Food Sales
633 Rentals & Leases

634 Fee Revenue from Districts
635 Fee Revenue from Charter Schools
636 Other Sales
641 Contributed Capital
642 Gifts / Donations
643 Fundraising Revenue
651 Interest Earnings
652 Investment Gains / Losses
653 Indirect Cost Recovery
654 Miscellaneous Revenues
661 Intergovernmental Revenues – District/Charter
662 Intergovernmental Revenues – Local Other
663 Intergovernmental Revenues – Intermediate Restricted
664 Intergovernmental Revenues – Intermediate Unrestricted
665 Intergovernmental Revenues – State Restricted
666 Intergovernmental Revenues – State Unrestricted

667 Intergovernmental Revenues – Federal Restricted
668 Intergovernmental Revenues – Federal Unrestricted
669 Intergovernmental Revenues – Federal Unrestricted Cont.
911 Budget Objects

GL/Object Detail No and Name
1111 Cash In Bank
1311 Accounts Receivable
1312 Property Taxes Receivable – Current
1313 Property Taxes Receivable – Prior
1314 Interest Receivable
1315 Grants Receivable
1316 Contributions Receivable
1317 Securities Lending Collateral Receivable
1318 Notes/Loans Receivable – Due Within One Year
1319 Lease / PPP / SBITA Receivables - Due Within One Year
1321 Allowance For Uncollectible Accounts - Current
1331 Due From Component Unit
1332 Due From Other Governments
1333 Due From Other Funds
1334 Due From Other
1335 Interfund Loans Receivable
1411 Inventory
1421 Prepaid Expenses/Expenditures
1423 Prepaid Insurance Premiums
1424 Prepaid Rent
1431 Other Current Assets
1511 Investments — NonCurrent
1512 Restricted Investments — NonCurrent
1513 Premium/Discount on LT Investments
1521 Notes Receivable
1522 Notes Receivable from Component Units
1523 Loans Receivable
1524 Lease Receivable
1525 Allowance for Uncollectible Receivables – Noncurrent
1526 Other Receivables – Noncurrent
1531 Other Long-Term Assets
1611 Buildings
1612 Building Improvements
1613 Machinery And Equipment
1614 Works of art & historical treasures
1615 Infrastructure
1616 Leased Assets - Right-To-Use
1617 SBITAs - Right-To-Use
1618 PPP Assets
1621 Land
1622 Land improvements (non-depreciable)
1623 Construction in progress
1624 Intangibles – indefinite life
1711 Accumulated Depreciation On Buildings
1712 Accumulated Depreciation On Building Improvements

1713 Accumulated Depreciation On Machinery And Equipment
1714 Accumulated Depreciation On Infrastructure
1721 Accumulated Amortization – Finite Life
1722 Accumulated Amortization -Leased Assets
1723 Accumulated Amortization - SBITAs
1724 Accumulated Amortization - PPP Assets
5111 Nonspendable Fund Balance-Inventory
5112 Nonspendable Fund Balance-Prepays
5113 Nonspendable Fund Balance -Long term Receivable
5114 Nonspendable Fund Balance-Advance To Other Fund
5115 Nonspendable Fund Balance-Permanent Fund Principal
5116 Nonspendable Fund Balance-Revolving Accounts
5121 Restricted Fund Balance-Debt Service
5122 Restricted Fund Balance-Capital Projects
5123 Restricted Fund Balance-Special Revenue
5131 Committed Fund Balance -Board-Designated Capital
5132 Committed Fund Balance- Board-Designated Stabilization
5133 Assigned Fund Balance- Capital
5141 Assigned Fund Balance- Operations
5151 Unassigned Fund Balance- General Fund Available
5152 Unassigned Fund Balance- Negative Fund Balances
5211 Net Investment in Capital Assets
5221 Restricted Net Position – Debt Service
5222 Restricted Net Position – Capital Projects
5223 Restricted Net Position – Grants & Programs
5224 Restricted Net Position – Other
5231 Unrestricted Net Position
5232 Prior period - error correction
5233 Prior period - accounting principle change
5234 Cumulative Effect of Change in Accounting Principles
5235 Cumulative Effect of Change in Reporting Entity
6000 Resources / Revenues / Additions - Cash
7000 Expenditures / Expenses / Deductions - Cash
2110 Deferred Outflows – Unamortized Discounts on Debt
2111 Deferred Outflows – Pensions, Changes in Assumptions
2112 Deferred Outflows – Pensions, Contributions After Measurement Date
2113 Deferred Outflows – Pensions, Differences Between Expected & Actual Experience
2121 Deferred Outflows – OPEB, Changes in Assumptions
2122 Deferred Outflows – OPEB, Contributions After Measurement Date
2123 Deferred Outflows – OPEB, Differences Between Expected & Actual Experience
2131 Deferred Outflows – Loss on Debt Refunding
2132 Deferred Outflows – Regulatory Debits (if applicable)
2133 Deferred Outflows – Leases/SBITAs
3111 Accounts Payable
3112 Accrued Interest Payable
3113 Arbitrage Rebate Payable

3114 Interfund Accounts Payable
3115 Payroll Liabilities
3211 Accrued Payroll
3212 Accrued Benefits
3213 Retainage Payable
3214 Lease, PPP, & SBITA Obligations - Payable Within One Year
3215 Long-Term Liabilities - Payable Within One Year
3311 Due To Component Unit
3312 Due To Other Funds
3313 Due To Other Governments
3314 Due To Other
3411 Unearned Revenue – Tuition/Fees
3412 Unearned Revenue – Grants
3413 Unearned Revenue - Property Taxes
3511 Bond Anticipation Notes (Bans)
3512 Other Current Liabilities
3611 Bonds Payable
3612 Loans Payable
3613 Unclaimed Property Remittances
3614 Deposits
3615 Retainage
3711 Compensated Absences
3712 Net Pension
3713 OPEB Liabilities
3714 Insurance Claims Payable
3715 Judgments Payable
3811 Lease Liabilities
3812 SBITA Liabilities
3813 PPP Liabilities
3814 Other Long Term Liabilities
4111 Deferred Inflows – Pensions, Changes in Assumptions
4112 Deferred Inflows – Pensions, Differences Between Expected & Actual Experience
4121 Deferred Inflows – OPEB, Changes in Assumptions
4122 Deferred Inflows – OPEB, Differences Between Expected & Actual Experience
4131 Deferred Inflows – Gain on Debt Refunding
4132 Deferred Inflows – Loan Origination Fees
4133 Deferred Inflows – Regulatory Credits (if applicable)
4134 Deferred Inflows – Unavailable Property Taxes
4135 Deferred Inflows – Unavailable Grants/Other Revenues
4136 Deferred Inflows – Leases/SBITAs
4137 Deferred Inflows – Unamortized Premiums on Debt
8111 Interfund Transfers In - Operating
8112 Interfund Transfers In - Capital
8113 Interfund Transfers In - Expenditures
8114 Interfund Transfers In - Other
8121 Transits - Cash inflows

8122 Transits - Goods inflows
8131 Bond proceeds - new issuance
8132 Bond premiums/discounts (net)
8133 Loan proceeds
8134 Lease proceeds
8135 Refunding debt proceeds
8136 Gain on Sale of Capital Assets
8137 Gain on Sale of Other Assets
8211 Interfund Transfers Out - Operating
8212 Interfund Transfers Out- Capital
8213 Interfund Transfers Out - Revenue
8214 Interfund Transfers Out - Other
8215 Intergovernmental Transfers Out - Charter Schools
8216 Intergovernmental Transfers Out - Recovery Schools
8217 Intergovernmental Transfers Out - Alternative Schools
8221 Transits - Cash Outflows
8222 Transits - Goods Outflows
6111 Ad Valorem Taxes - Current Year
6112 Ad Valorem Taxes - Prior Year
6113 Ad Valorem Taxes - Other
6121 Local Option - Current Year
6122 Local Option - Prior Year
6131 Construction Excise Tax
6141 Tax Penalties & Interest
6142 Other Tax Revenues
6143 Natural Gas, Oil, and Mineral Receipts
6211 Tuition - individuals (in-district)
6212 Tuition - community services
6221 Transportation - individuals
6231 Class Registration Fee
6232 Athletic Participation Fee
6233 Athletic Gate / Ticket Sales
6234 Fundraising Revenues
6235 Bookstore
6236 Other Student Activity Revenues
6241 Fines & forfeitures
6251 Fees Collected for Others (Custodial)
6311 Childcare / Preschool Fees
6312 Community Education Fees
6321 Reimbursable Food Sales - Student Meals
6324 Non Reimbursable Food Sales - Student Meals
6325 Non Reimbursable Food Sales - Adult Meals
6326 Non Reimbursable Food Sales - Other
6331 Rentals - Facilities
6332 Rentals - Equipment
6333 Rentals - Textbooks

6334 Rentals - Transportation
6335 Mortgage Receipts
6341 Fee Revenue from Districts
6351 Charges for Services to Charter Schools
6361 Driver Education Fees
6411 Contributed Capital
6421 Donations from private sources
6431 Fundraising - other
6511 Interest on investments
6512 Accrued Interest
6521 Investment gains (realized)
6522 Investment losses (realized)
6531 Grant Indirect Revenue
6541 Recovery of Prior Year Expenditure
6543 Other Miscellaneous Revenues
6542 Special Item Inflow (GovWide)
6544 Services provided to Other Funds (Internal Service)
6545 Insurance recoveries - capital
6546 Insurance recoveries - other
6611 Tuition - other districts (in-state)
6612 Tuition - other districts (out-of-state)
6613 Transportation - districts (in-state)
6614 Transportation - districts (out-of-state)
6615 Staff Training & Professional Development Fees
6616 Special Programs / Student Instruction Fees
6617 Network, Technology & Data Services Fees
6618 Intergovernmental Revenue from Charter Schools
6622 Enterprise Zone School Support
6623 Other Revenue in Lieu of Taxes - Local
6624 County School Funds
6625 City & County Income Taxes
6631 Operating Grants - Intermediate
6632 Capital Grants - Intermediate
6641 General Education Service District Funds
6642 Excess ESD Local Revenue
6643 Other Revenue in Lieu of Taxes - Intermediate
6644 Revenue for/on Behalf of the District - Intermediate
6651 Operating Grants - State
6652 Capital Grants - State
6653 State School Fund - Transportation Depreciation Set-Aside
6661 Revenue for/on Behalf of the District - State
6662 State School Fund - General Support
6663 State School Fund - School Lunch Match
6664 State School Fund - Accrual
6665 Common School Fund
6666 State Managed County Timber

6667 Other Revenue in Lieu of Taxes - State
6671 Operating Grants - Federal
6672 Capital Grants - Federal
6673 Medicaid Administrative Claiming (MAC) Reimbursement
6674 Medicaid Reimbursement for Eligible Early Intervention
6675 Medicaid Reimbursement for Eligible Early Childhood Special Education
6681 Other Revenue in Lieu of Taxes - Federal
6682 Federal Forest Fees
6683 Impact Aid to School Districts for Operation (PL 874)
6684 Coos Bay Wagon Road Funds
6685 Transportation Fees For Foster Children
6686 Medicaid Reimbursement for Eligible K-12 Expenses
6691 Medicaid Reimbursement for Non-IDEA
6692 Revenue for/on Behalf of the District - Federal
9111 Unappropriated Ending Fund Balance
9112 Contingency / Planned Reserve

GL/Object Detail Definition
An asset amount reflecting currency; coin, checks, postal and express money orders and banker's drafts on hand or
This account records amounts owed to the school district for goods or services provided. This can include tuition fees
Amounts due from taxpayers for property taxes levied and expected to be collected within the current fiscal year or av
Prior year levy receivable.
Interest and dividend income receivable.
Amounts due from granting agencies for reimbursable expenditures.
Contributions and pledges receivable.
Securities lending collateral receivable (if noncash collateral)
Loan balances owed to the government that are collectible within one year, including short-term advances.
Amounts due from lessees for right-to-use lease assets.
A provision for that portion of taxes and loans receivable, which it is estimated will not be collected within one year fr
An asset account used to indicate amounts owed to the primary government by a component unit. Please review the c
Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grant
Amounts due between funds within the same reporting entity. These represent internal balances that are eliminated i
Other receivables.
An asset account used to record a loan by one fund to another fund in the same governmental unit.
Supplies and materials held for use for district purposes.
Accounts for the expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that the
Payments made in advance for insurance coverage, recorded as assets and allocated over the periods they cover.
Payments made in advance for property use, recorded as assets and recognized over the rental period.
Miscellaneous assets not categorized elsewhere.
Long-term investments held for income or growth.
Restricted investments noncurrent are long-term investments that are restricted for specific purposes and cannot be
Represents the unamortized premium or discount associated with the purchase of long-term investments such as bo
Amounts owed to the entity on promissory notes not collectible within one year.
Long-term receivables from discretely presented component units.
Long-term loans made by the entity not due within one year.
Long-term portion of receivables due under GASB 87 lease agreements.
Contra account reducing noncurrent receivables to net realizable value.
Other long-term receivables not classified elsewhere.
Noncurrent assets not otherwise classified.
A capital asset account, which reflects the acquisition value of permanent structures used to house persons and prop
A capital asset account, which reflects the value of all building improvements
Tangible property of more or less permanent nature, other than land, buildings, or improvements thereto, which is use
(if not depreciated under GASB 34 criteria)
Capital assets that are long-lived and stationary in nature and that are preserved for a significantly longer time than m
Assets acquired through lease agreements, where the school district has the right to use the asset for a specified peri
Refers to the current portion of subscription liabilities under GASB Statement No. 96. These are amounts due within o
Right-to-use assets recognized under Public Private Partnership (PPP) agreements.
A capital asset account that reflects the acquisition value of land owned by an LEA. If land is purchased, this account
Includes costs incurred to prepare land for its intended use that do not require depreciation, such as grading, filling, d
Represents the cost of construction work that has not yet been completed. Includes labor, materials, overhead, and p
(e.g., permanent easements)
Accounts for the accumulated amounts of depreciation of buildings.
Accounts for the accumulated amounts of depreciation of building improvements.

Accounts for the accumulated amounts of depreciation of machines and equipment.
This account records the total amount of amortization expense that has been allocated to furniture over its useful life.
Accounts for the total amount of amortization recognized to date for intangible assets with finite useful lives, such as :
Accumulated amortization for leased assets, representing the total amortization expense charged to-date.
Accumulated Amortization – Subscription-Based Information Technology Arrangements (SBITAs)
Accumulated amortization for Public-Private Partnership assets, representing the total amortization expense charged
Funds that cannot be spent because they are tied up in inventory.
Funds that cannot be spent because they are tied up in prepaid items.
Funds that cannot be spent because they are tied up in long-term receivable.
Funds that cannot be spent because they are tied up in advances to other funds.
Funds that cannot be spent because they are legally or contractually required to be maintained intact, such as the
Funds that cannot be spent because they are tied up in revolving accounts.
Funds that are restricted for specific purposes by debt covenants.
Funds that are restricted for specific purposes by federal regulations or grant requirements.
Funds that are restricted for specific purposes by the Oregon Constitution.
Amounts formally committed by board resolution for capital purposes.
Formal commitment for rainy day/stabilization funds.
Amounts assigned by management for capital purposes.
Management-assigned balances for specific programs or operating costs.
Residual balance available for any lawful purpose in the General Fund.
Used to report deficits in other governmental funds.
Capital assets net of accumulated depreciation, reduced by outstanding debt related to those assets.
Net position restricted by law or covenant for repayment of debt.
Net position restricted for capital construction or acquisition.
Balances restricted by external grantors or enabling legislation for specific programs.
Other externally restricted balances not captured above.
Residual net position available for general operations and not otherwise restricted.
Adjustments to correct an error from a prior fiscal year.
Adjustments for a change in accounting principle applied retroactively.
Cumulative effect recognized for changes in accounting principles.
Cumulative effect recognized for changes in the reporting entity.
Inflows of financial resources resulting from ordinary operations, nonexchange and exchange transactions, grants,
Outflows of financial resources (expenditures in governmental funds) or consumption of economic resources
Represents the portion of debt issuance discounts that will be recognized as an expense over the life of the debt. This
Deferrals for actuarial assumption changes that increase pension obligations.
Employer contributions made after the measurement date, recognized in the next reporting period.
Deferrals for actuarial experience losses that increase pension obligations.
Deferrals for actuarial assumption changes that increase OPEB obligations.
Employer OPEB contributions made after the measurement date.
Deferrals for actuarial experience losses that increase OPEB obligations.
Losses from debt refundings deferred and amortized over the shorter of the old or new debt.
Deferrals for regulated operations under GASB 65.
Lease/SBITA/PPP implementation adjustments (GASB 87, 96).
Accounts Payable represents amounts owed to vendors or other external parties for goods and services that have been
Interest payable recognized in governmental funds.
IRS arbitrage rebate obligations

A liability account used to indicate amounts owned by a particular fund to another fund in the same district for goods and services.
Obligations arising from payroll processing that are payable to third parties or employees. These include amounts with accrued salaries and wages owed at year end.
Salaries and wages owed at year end.
Employee benefit obligations earned but not yet processed through payroll or paid as of the reporting date. These typically include pension and health plan liabilities.
(blank)
Short-term portion of lease and SBITA liabilities.
Current portion of self-insurance claims and settlements.
A liability account used to indicate amounts owed to a component unit by the primary government. Please review the component unit's financial statements for details.
Short-term amounts owed to other funds.
Short-term amounts owed to state/federal/local governments.
Other payables.
Tuition/fees received in advance of service.
Grant revenues received before eligibility met.
Accounts Payable represents amounts owed to vendors or other external parties for goods and services that have been received but not yet billed.
The face value of short-term obligations resulting from notes issued by the LEA in anticipation of a later bond issue.
Misc. current liabilities not otherwise classified
Outstanding principal on long-term bonds payable.
Outstanding principal on long-term notes payable.
Fiduciary liability for remittance of unclaimed property.
Represents cash or property received by the LEA as a security or performance deposit to guarantee compliance with contract terms.
Represents the portion of payments to contractors that is withheld until satisfactory completion of a construction project.
A liability account for the current portion of accumulated compensated absences calculated for vacation leave, sick leave, and other types of compensated absences.
Represents the LEA's proportionate share of the collective net pension liability, measured as the total pension liability less the plan assets.
Represents the net Other Post-Employment Benefits (OPEB) liability, measured as the total OPEB liability less the plan assets.
Represents the estimated liability for claims incurred but not yet reported or settled under self-insurance or risk management contracts.
Represents amounts owed as the result of court decisions, legal settlements, or arbitration awards. The liability is recorded when the LEA is legally obligated to pay.
Represents the present value of future lease payments owed by the LEA under lease agreements for right-to-use assets.
Represents subscription-based information technology arrangement (SBITA) liabilities recognized under GASB Statement No. 64.
Represents liabilities arising from Public-Private Partnership (PPP) agreements as defined under GASB Statement No. 64.
Represents long-term obligations not specifically classified elsewhere, including compensated absences, long-term debt, and other liabilities.
Deferrals for actuarial assumption changes that reduce pension obligations.
Deferrals for actuarial experience gains that reduce pension obligations.
Deferrals for actuarial assumption changes that reduce OPEB obligations.
Deferrals for actuarial experience gains that reduce OPEB obligations.
Gains from debt refundings deferred and amortized over the shorter of the old or new debt.
Fees received from loan originations recognized over the life of the loan.
Deferrals for regulated operations under GASB 65.
Property tax revenues not available within the fund availability period.
Grant or other revenues not available under modified accrual.
Lease/SBITA-related deferred inflows (GASB 87, 96).
Amounts representing bond issuance premiums or discounts that are amortized over the life of the related debt in accordance with GASB 64.
Operating transfers received from other funds.
Capital transfers received from other funds.
Transfers in recorded as corrections/recognition on the expenditure side.
Other transfers in from other funds.
Transit cash flows recognized as other financing sources/uses.

Transit of goods recognized as other financing sources/uses.
Proceeds from the sale of newly issued bonds.
Net premiums or discounts associated with bond issuance.
Proceeds from new loans.
Present value of proceeds recognized at commencement of a lease.
Proceeds from refunding transactions.
Gain recognized on the sale of capital assets above carrying amount.
Gain on sale of surplus property not capitalized.
Operating transfers to other funds.
Capital transfers to other funds.
Transfers out recorded as corrections/recognition on the revenue side.
Other transfers out to other funds.
Amounts remitted by sponsoring school districts to charter schools representing the charter's share of State School F
Amounts remitted by sponsoring school districts to recovery schools representing the recovery's share of State Schoc
Amounts remitted by sponsoring school districts to alternative schools representing the alternative's share of State S
Transit cash flows recognized as other financing sources/uses.
Transit of goods recognized as other financing sources/uses.
Collections of current-year ad valorem (property) tax levies.
Collections of delinquent ad valorem tax levies from prior years.
Other ad valorem tax collections not classified above (e.g., penalties assigned to ad valorem).
Collections of current-year voter-approved local option levy assessments.
Collections of delinquent local option levy assessments from prior years.
Receipts from local construction excise taxes assessed on new development.
Interest and penalties earned on delinquent property and other taxes.
Tax revenues not otherwise classified in the 6100 series.
State-managed natural resource receipts apportioned to districts.
Payments from district residents for instructional services.
Tuition for adult education, preschool, and other community classes.
Fees charged to families for student transportation services.
Options collected to support course materials, uniforms, or testing costs.
Represents fees charged to students to participate in athletic programs, including costs related to uniforms, equipme
Revenues from ticket sales, admissions, or gate receipts collected at district-sponsored events, including athletic cor
Revenues generated from fundraising activities conducted by the district, school, or student groups under district cor
Revenues from the sale of books, instructional materials, apparel, supplies, or other items through a school-operated
Other revenues from student activities not classified above.
Revenues from fines and forfeitures (e.g., library, parking).
Amounts collected and remitted to outside organizations; these are fiduciary in nature.
Tuition and fees for preschool, daycare, and after-school care.
Fees for adult education, enrichment classes, and driver's education.
Sales of student breakfasts, lunches, and à la carte items reimbursable under federal or state meal programs
Sales of student breakfasts, lunches, and à la carte items not claimed for federal or state reimbursement.
Meals sold to staff, visitors, and other adults not claimed for federal or state reimbursement.
Food sales for catering, vending, or special events not claimed for federal or state reimbursement.
Income from renting district buildings or facilities.
Income from renting district equipment.
Income from textbook rentals.

Revenue received from leasing or renting district-owned transportation assets to third parties, including other district:
Receipts from mortgages held by the district (if applicable).
Fee for service and other cost recovery programs from Districts
Revenue earned under contractual agreements where the district provides specific services to a charter school (e.g.,
Represents fees collected from students to participate in driver education programs operated or sponsored by the dis
Non-exchange contributions of capital assets or resources for capital purposes.
Voluntary contributions from individuals or organizations (non-capital).
Revenues from district/school-organized fundraising activities.
Interest earnings on bank deposits and investments.
Accrued interest received or paid at the time of debt issuance as applicable.
Realized gains from the sale or redemption of investments.
Realized losses from the sale or redemption of investments (negative revenue).
Recoveries of allowable indirect costs from grants and similar awards.
Revenue recorded for the refund or recovery of an expenditure made in a prior fiscal year (i.e., a different budgetary pe
Miscellaneous revenues not otherwise classified.
Inflows within management's control that are unusual in nature OR infrequent in occurrence (GASB).
Internal Service Fund use only. Services provided other funds, such as printing or data processing.
Insurance recoveries related to capital assets.
Insurance recoveries not related to capital assets.
Payments from Oregon districts for services provided by the district/ESD.
Payments from non-Oregon districts schools for services provided.
Revenue from Oregon LEAs for transportation services provided.
Revenue from non-Oregon LEAs for transportation services provided.
Revenues from workshops, seminars, and in-service training the district provides.
Revenues from direct instructional programs (e.g., STEM, CTE, alternative programs).
Fees for SIS hosting, data systems, device services, help desk, and technology repairs.
Statutory distributions remitted by the sponsoring district to a charter school representing the charter's share of State
Includes locally sourced payments that function as substitutes for property taxes but do not meet the definition of sta
Includes locally sourced payments that function as substitutes for property taxes but do not meet the definition of sta
Revenue distributed from county school funds.
City and county income tax revenue.
Grants for the purpose of funding operating costs (not capital) from intermediate sources.
Grants for the purpose of funding capital from intermediate sources.
Revenues from ESD distributions for general education services.
Excess ESD local revenues distributed to districts pursuant to law.
Includes payments from intermediate governmental entities that serve as substitutes for property taxes but fall outsid
Revenue for or on behalf of the district from intermediate sources.
State grant revenues received for the purpose of funding operating costs (not capital expenditures). Examples may inc
Grants for the purpose of funding capital from state sources.
Revenue received from the State School Fund specifically designated for transportation depreciation. These funds req
Payments made by the state on behalf of the district (noncash or in-kind).
Unrestricted State School Fund revenue for general operations.
State match for the National School Lunch Program.
Accrual adjustments related to State School Fund entitlements.
Distributions from the Common School Fund.
Timber receipts managed by the state and apportioned to districts.

Includes state-sourced payments related to foregone property taxes that are not part of a formal or recurring state PIL
Grants for the purpose of funding operating costs (not capital) from federal sources.
Grants for the purpose of funding capital from federal sources.
Medicaid Administrative Claiming (MAC) Reimbursement.
Revenues received from Medicaid reimbursements for eligible Early Intervention (EI) services provided to children from
Revenues received from Medicaid reimbursements for eligible Early Childhood Special Education (ECSE) services pro
Includes federal payments associated with tax-exempt property that do not qualify as standard federal Payments in Li
Receipts under federal programs distributing forest revenues.
Federal Impact Aid for operations (now under Title VII; formerly PL 874).
Federal payments related to Coos Bay Wagon Road lands.
Revenues for transporting foster children as authorized; may be federal-sourced via state.
Revenues received from Medicaid reimbursements for eligible health-related services provided to K-12 students. The
Revenues received from Medicaid reimbursements for eligible non-IDEA uses.
Revenue for or on behalf of the district from federal sources.
Budgeted reserve.
Budgeted reserve for unforeseen expenditures.

on deposit; and, demand deposits in bank or savings and loan institutions including interest-bearing checkin
; facility rentals, and other services rendered by the district. It tracks billings and collections, ensuring that i
availability period.

om the date of the balance sheet. The account is shown on the balance sheet as a deduction from the Taxes
definitions of “Component Unit” and “Primary Government” contained in GASB Statement 14 before utilizin
ts-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services
n government-wide financial statements.

ey are spread over a shorter period of time than deferred charges and are regularly recurring costs of operati

liquidated to meet current obligations. These restrictions are typically imposed by external parties, such as
nds or other securities. Premiums occur when an investment is purchased for more than its face (par) value.

erty owned by the LEA. If buildings are purchased or constructed, this account includes the purchase or co
eeful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, furniture, and furnishings

most other capital assets. Examples include roads, bridges, water and sewer systems, drainage systems, and
od.

ne year for contracts that convey control of the right to use another party’s IT software or combined IT asset

includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated
rainage, and other permanent improvements that do not deteriorate with use or passage of time. These imp
professional services used in the construction of buildings, infrastructure, or other capital assets. Upon corr

. Amortization is the process of gradually writing off the initial cost of the furniture as an expense over a period of time for software, licenses, patents, or copyrights. This account reduces the carrying value of the related intangible

to-date.

deferred outflow reflects the difference between the proceeds received and the face value of the debt, amounting to

amount received but not yet paid as of the reporting date.

and services rendered.

held from employee compensation (e.g., taxes, retirement contributions, insurance premiums, garnishments)

typically include accrued retirement contributions, health insurance, compensated absences, and other employee

definitions of "Component Unit" and "Primary Government" contained in GASB Statement 14 before utilizing

amounts received but not yet paid as of the reporting date.

contracts or other agreements. Amounts are refundable when obligations are fulfilled

subject to other contractual obligation. Released upon final acceptance of work

leave, and sabbatical leave as defined in GASB Statement 16.

net position, less the plan's fiduciary net position, in accordance with GASB Statement No. 68

net position, consistent with GASB Statements No. 74 and 75. Reflects health care or other benefit
management programs. Includes expected losses, claim adjustment costs, and related obligations.

Recorded when a judgment or settlement becomes probable and can be reasonably estimated.

liabilities, as required by GASB Statement No. 87. The liability is reduced as payments are made over the lease term

Statement No. 96. Reflects the present value of future subscription payments owed for the right to use another part

of the government. . 94. These obligations relate to the right-to-use infrastructure or other non-financial assets provided by a part
of the government, notes payable, or other miscellaneous non-current liabilities.

in accordance with GASB 65. These are reported as deferred inflows (or outflows, if discounts) until recognized in

Fund or other funding.
School Fund or other funding.
School Fund or other funding.

ent, transportation, or other expenses necessary for participation. These are typically nonrefundable unless contests, performances, tournaments, or other approved activities.

ontrol. Examples include product sales, auctions, and other fundraising events where the proceeds support a school bookstore or student store. Report gross sales prior to deducting costs of goods sold or related expenses.

s, organizations, or external entities.

payroll processing, HR, business services, instructional support).

strict. These revenues include amounts charged for classroom instruction, behind-the-wheel training, and re

eriod).

School Fund or other formula-based funding.

standard payments in lieu of taxes. These amounts are typically incidental, non-recurring, or arise from unique

standard payments in lieu of taxes. These amounts are typically incidental, non-recurring, or arise from unique

the regular or statutorily defined PILOT programs. These payments are often situational, adjustment-based, c

clude state-funded instructional support grants, student investment allocations, early literacy initiatives, m

represent the portion of the State School Fund earmarked to offset the cost of pupil transportation equipment

.OT program. These may include one-time reimbursements, corrections, settlements, or ancillary payments

m birth through age three. These funds are restricted and must be used to support the provision of early inte
rovided to children ages three through five. These funds are restricted and must be used to support ECSE ser
ieu of Taxes (PILT). These amounts are typically irregular, supplemental, or arise from special federal action

se funds are considered unrestricted pass-through revenues when used to offset allowable district expendi

ing accounts.
all money owed to the district is accounted for

Receivable Account in order to arrive at the net taxes receivable.
ing this account code.
s rendered by the reporting unit for another government. It is recommended that subsidiary accounts be mai

ion. Examples of prepaid expenses are prepaid rent, prepaid interest, unexpired insurance premiums.

s creditors or grantors
, typically because the stated interest rate exceeds current market rates. Discounts occur when the purchas

contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such bu
s.

d similar improvements other than buildings. Infrastructure assets are capitalized and depreciated over thei
s for a period of time in an exchange or exchange-like transaction

improvement costs, which are incurred to put the land in condition for its intended use. If land is acquired b
rovements are considered inexhaustible and are not depreciated.
npletion, the balance is reclassified to the appropriate capital asset account.

od of time, reflecting its usage and wear
assets over their estimated useful lives, reflecting the systematic allocation of cost in accordance with GAS

ortized systematically over time in accordance with GASB standards.

ments) as well as employer payroll taxes and other payroll-related obligations pending remittance.

Employer benefit costs recorded through period-end accrual entries.

Using this account code.

Benefits provided to retirees.

and

Company's IT software or combined IT assets.

Private partner in exchange for payments or other consideration.

and interest expense.

participation is canceled.

school or student activities. Do not include donations, which should be reported under contributions and do

related materials. Do not include state reimbursements or grants, which should be recorded under intergove

agreements, settlements, or adjustments with local entities.

agreements, settlements, or adjustments with local entities.

or not part of an ongoing payment structure.

ental health support grants, or other state programs intended to support ongoing operational activities.

: through a depreciation allowance.

s authorized outside the normal property tax replacement framework.

ervention and related services consistent with IDEA and Medicaid program requirements
vices consistent with IDEA and Medicaid program requirements
is, agreements, or adjustments.

itures under Medicaid Administrative Claiming or School-Based Health Services programs

intained for each interagency receivable.

se price is below face value, generally because the stated rate is lower than market rates. The premium or di

uildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

ir useful lives unless they meet the modified approach criteria under GASB 34.

oy gift, the account reflects its appraised value at time of acquisition. Land and land improvements are cons

SB Statement No. 51.

nations revenue.

ernmental revenues.

discount is amortized over the remaining life of the investment to adjust interest income to yield a constant e

sidered inexhaustible assets, as such they are not to be depreciated.

ffective rate of return.

Grant Type No and Name	Grant Category No and Name	Grant Class No and Name	Grant Class Description	Grant Phase	ALN No	Organization Group
0 Non-Grant Designations	9000 Non-grant designation	9001 NonGrant Designation	Used to classify resources that are tracked alongside grants but are not formal grant awards (e.g., donations, endowments, set-aside reserves, internal allocations). Provides visibility into supplemental funding that does not fall under federal, state, or local/private grant frameworks.	2028	0	(blank)
1 Federal Grants	1000 Federal formula grants	1001 Title I, Part A – Improving Basic Programs	An LEA's Title I allocation is the sum of the amount that the LEA receives under each formula. LEAs target the Title I funds they receive to schools with the highest percentages of children from low-income families.	2028	84.01	Federal Title I Programs
		1002 Title I, Part C – Migrant Education	Funds support high quality education programs for migratory children and help ensure that migratory children who move among the States are not penalized by disparities among States in curriculum, graduation requirements, and challenging State academic standards.	2028	84.011	Federal Migrant Programs
		1003 Title I, Part D – Neglected & Delinquent Subpart 1	Provides funding to school districts or ESUs with a state operated neglected (LTCI) or delinquent (YCEP) educational program.	2028	84.013	Neglected & Delinquent
		1004 Title I, Part D – Neglected & Delinquent Subpart 2	Provides funding to school districts with a locally run neglected or delinquent facility within district boundaries.	2028	84.013	Neglected & Delinquent
		1005 Title II, Part A – Supporting Effective Instruction	The purpose of the program is to provide grants to State educational agencies (SEAs) and subgrants to local educational agencies (LEAs) to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders.	2028	84.367	Supporting Effective Instruction
		1006 Title III, Part A – English Language Acquisition	Provides funds to improve the education of English learners by helping them attain English proficiency and meet state academic standards.	2028	84.365	EL & Immigrant Programs
		1007 Title III, Part A – Immigrant Sub-Grant	Provides funding to districts experiencing a significant impact or immigrant youth. This calculation requires a significant increase over a three-year time period.	2028	84.365	EL & Immigrant Programs
		1008 Title IV, Part A – Student Support & Academic Enrichment	Title IV-A is intended to increase the capacity of State educational agencies (SEAs), local educational agencies (LEAs), schools, and local communities to: Provide all students with access to a well-rounded education; improve school conditions for student learning, and; Improve the use of technology in order to improve the academic achievement and digital literacy of all students.	2028	84.424	Academic Enrichment
		1009 Title V, Part B, Subpart 1 - Small, Rural School Achievement Program	The purpose of the Small, Rural School Achievement (SRSA) program is to provide rural local educational agencies (LEAs) with financial assistance to fund initiatives aimed at improving student academic achievement.	2028	84.358	Rural and Low Income Programs
		1010 Title V, Part B, Subpart 2 - Rural and Low-Income School Program	These programs are designed to provide rural districts with financial assistance for initiatives aimed at improving student achievement.	2028	84.358	Rural and Low Income Programs
		1011 Title VI, Part A – Indian Education Formula Grants	This program is designed to address the unique cultural, language, and educationally related academic needs of American Indian and Alaska Native students, including preschool children.	2028	84.06	Focus Populations Programs
		1012 Title VII - Impact Aid	Provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other Federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible Federal properties who do not live on Federal property.	2028	84.041	Impact Aid Programs
		1013 Impact Aid Facilities Maintenance	Payments for Federal Property assist local school districts that have lost a portion of their local tax base because of Federal ownership of property.	2028	84.04	Impact Aid Programs
		1014 School Breakfast Program	The School Breakfast Program (SBP) provides reimbursement to states to operate nonprofit breakfast programs in schools and residential childcare institutions.	2028	10.553	Federal Child Nutrition Programs
		1015 National School Lunch Program	The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day.	2028	10.555	Federal Child Nutrition Programs
		1016 Special Milk Program for Children	The Special Milk Program provides milk to children in schools, child care institutions, and eligible camps that do not participate in other Federal child nutrition meal service programs.	2028	10.556	Federal Child Nutrition Programs
		1017 Child and Adult Care Food Program	The Child and Adult Care Food Program (CACFP) is a federal program that provides reimbursements for nutritious meals and snacks to eligible children and adults who are enrolled for care at participating child care centers, day care homes, and adult day care centers.	2028	10.558	Federal Child Nutrition Programs
		1018 Summer Food Service Program for Children	The Summer Food Service Program also known as "Summer Meals" is available in hundreds of communities throughout Oregon, offering free meals and snacks to ALL kids 1-18.	2028	10.559	Federal Child Nutrition Programs
		1019 CTE Perkins V	Provides funding to support state leadership activities and career and technical education programs.	2028	84.048	Federal CTE
		1020 Perkins V State Leadership Funds	Oregon is focusing Perkins State Leadership funds to support the creation of Statewide Programs of Study; support a pilot project for career exploration and guidance in middle schools, particularly to expand diversity in CTE; support CTE programs in state institutions; promote nontraditional by gender participation in CTE and focusing on removing barriers to participation in, and access to, high-wage, in-demand careers; promote data literacy and improved CTE data quality	2028	84.051	Federal CTE
		1021 IDEA, Part B 611 – Special Education Grants to States	Special Education Grants to States (IDEA Part B, Section 611) are provided to ensure that children with disabilities receive a Free Appropriate Public Education (FAPE) in accordance with the Individuals with Disabilities Education Act (IDEA).	2028	84.027	Special Education
		1022 IDEA, Part B 619 – Special Education Preschool Grants	Special Education Preschool Grants (IDEA Part B, Section 619) provide formula grants to make available special education and related services for children with disabilities ages 3 through 5, in accordance with the Individuals with Disabilities Education Act (IDEA).	2028	84.173	Special Education
		1023 IDEA, Part C – Special Education-Grants for Infants and Families	These formula grants are awarded annually to support early-intervention services for infants and toddlers with disabilities and their families.	2028	84.181	Special Education
		1024 McKinney Vento Education for Homeless Children & Youth	Federal McKinney-Vento funds ensuring educational access and stability for homeless students.	2028	84.196	Special Education
		1025 School Based Health Services (SBHS) Medicaid	Allows an education agency (EA) to enroll as a school medical provider and leverage Medicaid for reimbursement for the cost of covered health services provided to Medicaid-enrolled children and young adults aged birth through 21.	2028	93.778	Special Education
		1026 Medicaid Administrative Claiming	Provides reimbursement for claimable activities related to the administration of Medicaid, such as referrals to medical, behavioral, vision or dental services, assisting a student/family with enrollment in the Oregon Health Plan (OHP), and coordination of Medicaid services to OHP enrolled providers.	2028	93.778	Special Education
	2000 Federal competitive grants	2001 Title I, Part A – School Improvement Grants	Provides proportionate share of Title IA funds to support lowest performing Title IA schools.	2028	84.377	Federal Title I Programs
		2002 Title I-C Incentive Grants (MEP Consortium Incentive Grants)	Through this program, the Department provides financial incentives to State Educational Agencies (SEAs) to participate in high quality consortia that improve the interstate or intrastate coordination of migrant education programs by addressing key needs of migratory children who have their education interrupted.	2028	84.144	Federal Migrant Programs
		2003 Title IV, Part B – 21st Century Community Learning Centers	The 21st Century Community Learning Centers (21st CCLC) program provides federal funding to support community learning centers that offer before school, afterschool, and summer learning programs that include academic enrichment, youth development, and family engagement services, especially for students in high-poverty, low-performing schools.	2028	84.287	Academic Enrichment
		2004 Comprehensive Literacy State Development (CLSD)	Oregon's CLSD grant is designed to strengthen educator capacity and expand the use of high-quality, evidence-based literacy practices in our highest-need schools. Through the intentional alignment and statewide coordination with the Early Literacy Success Initiative, Oregon aims to build a strong foundation for literacy and ensure every child has the opportunity to thrive.	2028	84.371	Academic Enrichment

		2005 Title VI, Part B – Native Hawaiian Education	The purpose of the Native Hawaiian Education program is to develop innovative education programs to assist Native Hawaiians and to supplement and expand programs and authorities in the area of education.	2028	84.362	Focus Populations Programs
		2006 Title VI, Part C – Alaska Native Education	The overall purpose of the Alaska Native Education program is to meet the unique education needs of Alaska Natives and to support supplemental education programs to benefit Alaska Natives.	2028	84.356	Focus Populations Programs
		2007 NSLP Equipment Assistance Programs	Provides funding to support the upgrading and improvement of equipment used primarily in the National School Lunch/School Breakfast Program.	2028	10.579	Federal Child Nutrition Programs
		2008 Fresh Fruit and Vegetable Program	USDA program providing free fresh fruits and vegetables during the school day to improve student health.	2028	10.582	Federal Child Nutrition Programs
		2009 School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	Section 1464(d) of the Safe Drinking Water Act (SDWA), as amended by section 2107 of the 2016 Water Infrastructure Improvements for the Nation (WIIN) Act, section 2006 of the 2018 America's Water Infrastructure Act (AWIA), and by section 50110 of the 2021 Infrastructure Investment and Job Act (IIJA), authorizes EPA to award grants to states, territories, and Tribal Consortia to provide assistance for lead testing and remediation of drinking water in schools and child care facilities.	2028	66.444	Federal Child Nutrition Programs
		2010 Charter Schools Program Grants	Grants to Charter Management Organizations for the Replication and Expansion of High-Quality Charter Schools (CMO Grants) competition.	2028	84.282	Federal CTE
		2011 Strengthening Mental Health in Education (Community Care Demonstration Project)	Supports community-based health, education, and care coordination to address student and family needs.	2028	93.243	Special Education
		2012 Other Federal Funding	All other federal funding not specified.	2028	99.999	Special Education
2 State Grants	3000 State grants	3001 Student Investment Account (SIA) Formula Grants	The Student Investment Account (SIA) is a non-competitive grant program to meet students' mental and behavioral health needs and increase academic achievement.	2028	99.998	SSA Grants - SEIA
		3002 Intensive Program - Student Success	Provides funding to school districts with the highest needs in the state, with additional technical assistance support from Student Success Teams.	2028	99.998	SSA Grants - SEIA
		3003 Early Indicator & Intervention System (EiIS)	The Student Success Act, House Bill 3427, created a grant program to assist school districts with implementing Early Indicator and Intervention Systems (EiIS). The EiIS Grant Program provides financial support and technical assistance to Oregon schools and districts to develop and implement data analysis systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time. (see comments for more details).	2028	99.998	SSA Grants - SEIA
		3004 High School Success - Measure 98	Funds directed at improving high school student progress towards graduation.	2028	99.998	SSA Grants - SEIA
		3005 State Summer Learning Grant	Funds are intended to immediately support high-quality summer learning programs for the summer, with a focus on improving literacy outcomes longterm for Oregon students.	2028	99.998	SSA Grants - SEIA
		3006 ESD Technical Assistance Support Grants	Provides funding to Education Services Districts to carry out technical assistance activities outlined in a comprehensive plan that support school districts, eligible charter schools and YCEPs/JDEPs in the implementation of their Student Investment Grant.	2028	99.998	SSA Grants - SEIA
		3007 Charter School Equity Grants	Provides grants from the Statewide Education Initiatives Account to charter schools with greater enrollment of BIPOC students and students experiencing disability (65% or more).	2028	99.998	SSA Grants - SEIA
		3008 Early Literacy Community Grants	Grants to improve early literacy outcomes through community-based partnerships.	2028	99.998	Early Literacy
		3009 Early Literacy Success School District Grant	Targeted initiative improving PreK–3rd grade literacy instruction and student outcomes.	2028	99.998	Early Literacy
		3010 Early Literacy Tribal Grants (OIE)	Supports tribal communities in delivering culturally grounded literacy instruction.	2028	99.998	Early Literacy
		3011 African American/Black Student Success Plan	Provides funding to organizations to support implementation of the African American/Black Student Success Plan (see OARs 581-017-0550 through 0565)	2028	99.998	Student Success Plans
		3012 American Indian/Alaska Native Student Success Plan	Provides funding to organizations in implementing specific strategies outlined in the American Indian/Alaska Native Student Success Plan.	2028	99.998	Student Success Plans
		3013 Latinx Student Success Plan	Provides funding to organizations to support implementation of the LGBTQ2SIA+ Student Success Plan (see OARs 581-017-0747 through 0762)	2028	99.998	Student Success Plans
		3014 Native Hawaiian/Pacific Islander Student Success Plan	Provides funding to organizations to support implementation of the Native Hawaiian/Pacific Islander Student Success Plan (see OARs 581-017-0850 through 0875)	2028	99.998	Student Success Plans
		3015 Immigrant/Refugee Student Success Plan	Provides funding to organizations to support implementation of the Immigrant/Refugee Student Success Plan (see OARs 581-017-0550 through 581-017-0565)	2028	99.998	Student Success Plans
		3016 LGBTQ2SIA+ Student Success Plan	Provides funds to enhance support, engagement, and success for LGBTQ2SIA+ youth in Oregon.	2028	99.998	Student Success Plans
		3017 Youth Development Oregon (YDO) Community Investment Grants	Provides funding to address protective factors that prevent school disengagement, unhealthy behaviors, and criminal activity.	2028	99.998	Youth Development Oregon
		3018 Reengagement Opportunity Grant	Provides funding to local communities across the state to reengage youth ages 14-21 who left high school, or are at risk of leaving, before earning a high school diploma or its equivalent in education with the goal of assisting youth to achieve a high school diploma or obtain their General Education Development credential.	2028	99.998	Youth Development Oregon
		3019 Job and Workforce Readiness Grant	Provides funding for programs for youth ages 14-24 related to career exploration and skill development services in preparation for entering the workforce.	2028	99.998	Youth Development Oregon
		3020 Community Partnership Grants (Chronic Absenteeism/Every Day Matters)	This grant focuses on funding community-centered approaches to address the root causes of chronic absenteeism	2028	99.998	Attendance
		3021 Tribal Attendance Promising Practices (TAPP)	Provides funding to support partnerships between school districts and all nine federally recognized tribes in implementing and sustaining school wide initiatives to reduce chronic absenteeism	2028	99.998	Attendance
		3022 Blind/Visually Impaired Student Fund (BVIS)	Provide information, training, resource development for school districts and educational programs throughout Oregon. It is also to provide services to professionals and families concerned with the needs of young children and students who are blind/visually impaired ("students") and for eligible students under the Individuals with Disabilities Education Improvement Act (IDEA 2004).	2028	99.998	State Special Education Programs
		3023 EAC Special Education Stipends for Educators	Provides stipends for educators specializing in special education to address shortages.	2028	99.998	State Special Education Programs
		3024 Early Intervention/Early Childhood Special Education (EI/ECSE)	Provides federal mandated (ECSE) and state mandated (EI) to provide educational supports to infants, toddlers, and preschoolers (birth to school aged) who have disabilities or developmental delays. IDEA Part C funds Birth through age 2; IDEA Part B, Section 619, funds ages 3 through 5.	2028	99.998	State Special Education Programs
		3025 Regional Inclusive Services (RIS)	Provides funding for programs that serve children with hearing impairments, vision impairments, deaf-blindness, orthopedic impairments, autism, and traumatic brain injury. This program is funded by federal IDEA and general funds.	2028	99.998	State Special Education Programs
		3026 Speech Pathology Stipend Grants (ODE Speech-Language Pathologist Scholarship Program)	Provides funding to school districts for the purpose of increasing the number of speech/language pathologist and assistants by providing training grants.	2028	99.998	State Special Education Programs
		3027 Transition Network Facilitator Grants	Provides funding to hire Transition Network Facilitators to assist high schools in Oregon to provide transition services to further improve Oregon's systems of designing the delivery of employment services to those who are identified as being in the target population.	2028	99.998	State Special Education Programs
		3028 English Learner Outcomes Program (ELOP) - HB 3499	Provides funding to implement identified best practices for English Learners, and connect with meaningful school improvement interventions and professional learning. Provides technical assistance and funding to implement identified best practices for English Learners, and connect with meaningful school improvement interventions and professional learning.	2028	99.998	English Learner
		3029 English Language Learners (ESD Partnership)	Provides funding to house EL Specialists at five ESDs throughout the state in order to support districts with a low number of ELs (1-20).	2028	99.998	English Learner
		3030 After School Meal/Snack Program (Start Up and Expansion Grant)	Provides reimbursement for nutritious snacks and meals served in afterschool enrichment programs.	2028	99.998	Child Nutrition State grants
		3031 Breakfast After the Bell	SSA-aligned allocation to expand student participation in breakfast programs.	2028	99.998	Child Nutrition State grants

		3032 Breakfast and Summer Lunch Programs	Provides funding to supplement federal reimbursement programs for breakfast and summer lunches that ensure recipient eat for free.	2028	99.998	Child Nutrition State grants
		3033 Farm to Child Nutrition Programs Competitive Reimbursement Grant	Provides funding for sponsors for reimbursement of Oregon grown/processed food after the noncompetitive funds are exhausted. Provides more funding for sponsors after initial noncompetitive funds are exhausted, preference for BIPOC, women owned businesses to be used.	2028	99.998	Child Nutrition State grants
		3034 Farm to Child Nutrition Programs Education Grant	Provides funding to assist in paying the costs incurred to coordinate and implement food based, agriculture based or garden based activities in school districts.	2028	99.998	Child Nutrition State grants
		3035 Farm to Child Nutrition Programs Noncompetitive Reimbursement Grant	Provides funding to support the reimbursement of cost associated with acquiring and using Oregon grown or Oregon processed food, or to support reimbursement for cost incurred to identify sources of those foods or to process those foods.	2028	99.998	Child Nutrition State grants
		3036 State School Fund - Free Lunch	Provides grants to schools districts for the purposes of providing lunches at no cost to the student, for students eligible for reduced price lunches under the current US Department of Agriculture's Income Eligibility Guidelines	2028	99.998	Child Nutrition State grants
		3037 Hunger Free School Program Grants	The purpose of the funding is to expand participation in the school breakfast and lunch programs in public schools and public Charter schools. This will be accomplished by either: (1) supplementing the reimbursement rates of the federal Community Eligibility Provision (CEP) to better allow schools to offer meals at no charge, or (2) through the state-supported income guidelines from 185% up to 300% of the federal poverty level. Other names: CEP Incentive (CEPI) and EIG Reimbursement Programs	2028	99.998	Child Nutrition State grants
		3038 Hospital Programs	Provides funding for educational services to students in a state-operated hospital; a hospital or clinic of the Oregon Health and Science University; or a private hospital that is not a psychiatric facility and that has the capacity to admit patients from throughout this state; provides specialized intensive treatment for children with severe, low-incidence types of disabling conditions; or admits children who can expect to be hospitalized for extended periods of time or rehospitalized frequently.	2028	99.998	CHAT Programs
		3039 Juvenile Detention Education Program (JDEP)	Provides funding for educational services to students age 12-18 housed overnight in county juvenile detention facilities.	2028	99.998	CHAT Programs
		3040 Long Term Care and Treatment (LTCT)	Provides funding and educational services in eligible day/residential treatment programs that have contracts with DHS, OHA, or OYA for long term care or treatment.	2028	99.998	CHAT Programs
		3041 Pediatric (Skilled) Nursing Facilities	Provides funding to the school district (PPS) that is providing educational services to students admitted to pediatric nursing facility (Providence - Portland). Provide educational services, including teachers and staff, to enrolled students	2028	99.998	CHAT Programs
		3042 Youth Correction Education Program (YCEP)	Provides funding for educational services to be delivered to youth age 12-22 currently incarcerated in Oregon Youth Authority closed custody correctional facilities.	2028	99.998	CHAT Programs
		3043 CTE Revitalization Grants	Oregon state grants supporting innovation and expansion of high school CTE programs.	2028	99.998	CTE
		3044 Secondary Career Pathway	Funds allocated through this program incentivize intensive CTE Programs of Study that lead to high-wage and high-demand occupations.	2028	99.998	CTE
		3045 Student Leadership Centers	Provides funding to support the building and enrichment of local chapters of career and technical student organizations (CTSOs).	2028	99.998	CTE
		3046 Oregon School Capital Improvement Matching (OSCIM) Program	Provides funding from the issuance of State General Obligation Bonds (Article XI, 7) to provide matching funding to school districts that pass Local General Obligation Bonds to finance capital improvement projects.	2028	99.998	Capital Improvement Programs
		3047 Connecting Oregon School Fund (COSF)	Provides state matching grants to maximize additional match funding through the federal E-rate program for broadband infrastructure construction projects.	2028	99.998	Capital Improvement Programs
		3048 State School Fund (SSF) Transportation Equipment	Funds for equipment, staff and supplies to support school transportation.	2028	99.998	Capital Improvement Programs
		3049 School Safety & Prevention Systems (SSPS)	Provides funding to establish and maintain the Statewide School Safety and Prevention System through technical assistance contracts/grants to education service districts that effectively support and assist school districts as outlined in ORS 339.341	2028	99.998	Capital Improvement Programs
		3050 Technical Assistance Program (TAP)	The Technical Assistance Program (TAP) helps districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.	2028	99.998	Capital Improvement Programs
		3051 Healthy School Facilities Fund - Lead Testing Reimbursement Program	Funds covering the costs of remediating drinking water fixtures with elevated levels of lead.	2028	99.998	Capital Improvement Programs
		3052 Oregon Mathways	Provides funding for a collaborative regional network of mathematics teachers and leaders to develop instructional materials and new courses to meet the needs of diverse learners.	2028	99.998	Instructional Improvement
		3053 Physical Education Expansion K-8 (PEEK-8): Professional (PD)	Provides funds to school districts and public charter schools to provide evidence-based professional development to educators that are not specifically endorsed in physical education that will lead to quality physical education instruction and meet the K-8-minute requirements.	2028	99.998	Instructional Improvement
		3054 Physical Education Expansion K-8 (PEEK-8): Teacher Hire (TH)	Provides funding to support activities related to meeting the physical education instructional requirements for students in kindergarten through grade 8. PE teacher hire and PD. The purpose of the TH grant is to hire a licensed Physical Education teacher to support full implementation of quality physical education and meet the minutes required in ORS329.496.	2028	99.998	Instructional Improvement
		3055 STEM Innovation Grants	Provides funding to STEM Hubs to expand the implementation of effective programs related to science, technology, engineering, and mathematics within schools and community organizations.	2028	99.998	Instructional Improvement
		3056 STEM Regional Network Grants	Provides funding to operate regional STEM Hubs designed to leverage community assets to increase student proficiency, interest, and attainment of post-secondary degrees in STEM and CTE.	2028	99.998	Instructional Improvement
		3057 Professional Learning Platform Grants	Grants for districts, post-secondary institutions, and education organizations for delivery of professional learning opportunities through the Professional Learning Platform that align to state standards and key priorities.	2028	99.998	Supporting Effective Instruction
		3058 Regional Educator Network (REN) Grants	Provides funding to 10 Regional Educator Networks based at ESDs across the state.	2028	99.998	Supporting Effective Instruction
		3059 Rural Schools Technical Support Grants	Funding is to provide responsive and intensive support from the ESDs to small school districts within their regions that have up to 2000 ADM.	2028	99.998	ESD Support
		3060 Foster Care Transportation Grant	Same program; specific allocation for LEA/district implementation.	2028	99.998	Foster Care
		3061 FFA - Oregon FFA Association	Supports FFA operations and student participation in agricultural leadership programs.	2028	99.998	FFA
		3062 FFA Summer Duty Extended Contract Grants	Supports summer programs for agricultural education through FFA. ORS 327.915	2028	99.998	FFA
		3063 Vision Screening	Provides reimbursement to the ESDs and the Lions Club to do vision screenings in schools.	2028	99.998	Health
		3064 Menstrual Dignity Act	Provides funding for menstrual products for all students, K-12, in all public school buildings in Oregon	2028	99.998	Health
		3065 Oregon Healthy Schools	Oregon Healthy Schools (OHS) works to support the health, well-being and success of students, staff and the community. Healthy students are better learners, and academic achievement bears a lifetime of benefits for health. OHS works to provide students with opportunities to improve their dietary and physical activity behaviors and manage their chronic health conditions. OHS uses the Whole School, Whole Community, Whole Child (WSCC) framework. The WSCC model is student-centered and emphasizes the role of the community in supporting the school and the importance of evidence-based policies and practices.	2028	99.998	Health
		3066 State School Fund - Charter School Close Out Grant	Provides grants to school districts in the year following a charter school closure to assist with costs associated with the closure.	2028	99.998	Health
3 Local/Regional/Private Grants	4000 Local / pass-through	4001 Local/Regional/Private Grants	Resources derived from local sources like property taxes or private grants.	2028	11	(blank)

Curriculum Type No and Name	Curriculum Category No and Name	Curriculum Category Definition
1 Non-Instructional / General Operations	1 Non-Instructional / General Operations	Observations and field in a specific academic or curricular subject, including administrative, operational, and general school functions.
1 Core Academic	11 English Language Arts	Instruction in reading, writing, literature, composition, grammar, and communication skills, including fluency development.
	12 Social Studies	Instruction in history, geography, civics, economics, government, society, and world social sciences.
	13 Science	Instruction in biology, chemistry, physics, environmental, and earth sciences, including lab and field experiences.
	14 Mathematics	Instruction in mathematical concepts including arithmetic, algebra, geometry, statistics, and discrete mathematics.
	15 Language	Instruction in world languages, heritage language programs, linguistics, and dual language or immersion models.
	16 Career Readiness	Instruction in career and college readiness skills and practices.
2 Other Academic	21 Visual Arts	Instruction in two- and three-dimensional visual media forms as drawing, painting, sculpture, ceramics, and design.
	22 Performing Arts	Instruction in music, theatre, dance, and performance production emphasizing creative expression and collaboration.
	23 Media & Digital Arts	Instruction in photography, film, animation, graphic design, and multimedia production using digital technology.
	24 Arts Integration / Interdisciplinary Arts	Instruction combining artistic disciplines with other subjects, emphasizing creative problem-solving and cross-disciplinary learning.
	25 Arts Appreciation / Humanities	Study of the history, theory, and cultural significance of the arts and humanities.
	26 Health and Physical Education	Instruction and activities promoting physical fitness, recreation, and wellness through instruction and sports. Instruction in physical, mental, and social health, nutrition, safety, and overall personal well-being. "Health and Physical Education" is intended for instructional activities that are part of the regular academic curriculum and occur during the school day for credit or required participation. This includes physical education classes, health instruction, and related curriculum-based activities.
3 Career & Technical Education (CTE)	31 Social Emotional Learning	Shared experiences related to social emotional learning programming.
	32 Arts, Information & Communication	CTE strand focused on visual arts, media, design, and communication technologies.
	33 Business & Management	CTE strand emphasizing business operations, entrepreneurship, and finance literacy.
	34 Health Sciences	CTE strand preparing students for health and medical service careers.
	35 Career Services	CTE strand focusing on career development, education, training, and community service placements.
	36 Industrial & Engineering Systems	CTE strand including construction, manufacturing, automotive, and engineering technology.
	37 Natural Resource Systems	CTE strand addressing agriculture, forestry, environmental management, and sustainability.
	38 Public Safety & Law	CTE strand preparing students to careers in law enforcement, fire services, and emergency response.
	39 STEM & Emerging Technologies	CTE strand in science, technology, engineering, mathematics, and new technical disciplines.
	40 Other Professional / Technical	CTE strand reserved for discrete, additional emerging technical programs not covered elsewhere.
4 21st Century Learning	41 Innovation & Design Thinking	Courses promoting creative problem-solving, design processes, and innovation across disciplines.
	42 Digital Literacy & Citizenship	Instruction in technology use, digital safety, media analysis, and responsible participation in digital environments.
	43 Future-Ready Skills	Instruction in collaboration, critical thinking, leadership, and career readiness for postsecondary success.
	44 Global & Cultural Literacy	Instruction developing global awareness, intercultural understanding, and civic responsibility.
5 Extracurricular	51 Diversity Education	Instruction in health, safety, and driving skills to prepare students for licensure.
	52 General Enrichment	Activities and other related educational programs that occur outside the regular instructional day and are not part of required classroom instruction. This includes interscholastic sports, team activities, coaching clinics, athletic events, and student support activities.
	53 Other Extracurricular	Other extracurricular activities.

Accountability Measure Type No and Name	Accountability Measure Category No and Name	AccMeasure Cat Definition
0 No Accountability Measure Assigned	00 No Accountability Measure Assigned	No Accountability Measure assigned.
1 High-Quality Learning Experiences	11 Grade-Level Learning	Instruction and assessment designed to ensure all students achieve proficiency in the knowledge and skills outlined in Oregon's grade-level academic content standards. Districts are required to report student progress toward these standards annually.
	12 Skillful Instructional Practices	Teaching methods that are evidence-based, differentiated, and aligned with state standards to maximize student engagement and achievement. Oregon emphasizes the use of effective, research-backed instructional strategies.
	13 Coordinated Learning Experiences	Intentional planning and integration of curriculum, instruction, and assessment across subjects and grade levels to provide a seamless and coherent educational experience for students.
	14 Responsive Systems of Support	Structures and interventions that identify and address individual student needs, including academic, behavioral, and social-emotional supports, to ensure equitable access to learning opportunities.
	15 Relevance and Empowerment	Curriculum and instruction that connect learning to students' lives, interests, and future goals, fostering student agency, motivation, and empowerment in their education.
2 Aligned and Focused Educational Systems	21 Curriculum Coherence	Alignment and consistency of curriculum, instruction, and assessment within and across grade levels, ensuring all students have access to a rigorous and standards-based education.
	22 Data-Informed Systems	Use of timely and accurate data to guide instructional decisions, monitor student progress, and improve educational outcomes. Oregon requires districts to use data for continuous improvement and accountability.
	23 Transparent Leadership and Collective Accountability	Leadership practices that promote open communication, shared responsibility, and clear expectations for student success among staff, families, and the community.
	24 Comprehensive, Student-centered Support Systems	Integrated services and resources that address the academic, social, emotional, and physical needs of all students, with a focus on equity and individualized support.
	25 Equitable Allocation of Resources for Impact	Distribution of funding, staff, and materials based on student needs and priorities to ensure all students have the resources necessary for success.
3 Engaged Partners & Community	31 Intentional and Inclusive Family Engagement	Active partnerships with families that recognize and value their diverse backgrounds and contributions, ensuring families are informed, involved, and supported in their children's education.
	32 Shared Decision-making and Collaborative School Culture	Processes that involve staff, students, families, and community members in meaningful decision-making to foster a positive, inclusive, and collaborative school environment.
	33 Transparent Reporting and Communication	Clear, timely, and accessible sharing of information about student progress, school performance, and district initiatives with families and the community, as required by state reporting laws.
	34 Community Partnerships for Opportunity	Collaboration with local organizations, businesses, and agencies to expand learning opportunities, provide additional supports, and connect students to real-world experiences.
	35 Coordinated Access to Services	Systems that ensure students and families can easily connect with academic, health, mental health, and social services, often through school-based or community partnerships.
4 Safe and Inclusive Schools	41 Comprehensive Mental Health and Well-being Supports	Programs and services that promote student mental health, provide prevention and intervention, and create supportive school environments, as required by Oregon's standards for safe and healthy schools.
	42 Safe and Inclusive School Environments	Policies, practices, and supports that ensure all students feel physically and emotionally safe, respected, and included, regardless of background or identity.
	43 Positive School Climate and Engagement	Efforts to foster a welcoming, respectful, and engaging school atmosphere that supports positive relationships and student engagement in learning.
	44 Restorative, Identity-Affirming Practices	Approaches that repair harm, build community, and affirm students' identities, often as alternatives to exclusionary discipline practices, in alignment with Oregon's equity and discipline requirements.
	45 Integrated Staff Well-being and Support Systems	Comprehensive supports for staff, including professional development, mental health resources, and wellness initiatives, to promote retention and effectiveness.
5 Committed and Supported Staff	51 Educator Collaboration	Structures and time for teachers and staff to work together on curriculum, instruction, student support, and professional growth, as encouraged by Oregon's standards for effective instruction.
	52 Educator Leadership and Support	Opportunities and supports for educators to take on leadership roles, receive mentoring, and participate in decision-making, contributing to school improvement and staff retention.
	53 Comprehensive Educator Evaluation Systems	Systems for evaluating educator performance using multiple measures, including student learning, professional practice, and contributions to school culture, as required by Oregon law.
	54 Workforce Well-being, Retention, and Career Development	Initiatives to recruit, support, and retain a diverse and effective workforce, including pathways for career advancement and ongoing professional development.
	55 Conditions for Learning and Thriving	Ensuring that all aspects of the school environment—physical, social, and emotional—support student learning, engagement, and well-being, in alignment with Oregon's vision for equitable and effective schools.

lid	Name
0001	Baker Middle School
0002	Brooklyn Primary School
0004	Haines Elementary School
0005	Keating Elementary School
0007	South Baker Intermediate School
0008	Baker High School
0015	Pine Eagle Charter School
0017	Alsea Charter School
0018	Blodgett Elementary School
0020	Philomath Elementary School
0021	Philomath Middle School
0022	Philomath High School
0027	Adams Elementary School
0028	Cheldelin Middle School
0030	Garfield Elementary School
0033	Bessie Coleman Elementary School
0035	Kathryn Jones Harrison Elementary School
0036	Lincoln Elementary School
0037	Mt View Elementary School
0038	Linus Pauling Middle School
0039	Letitia Carson Elementary School
0040	Corvallis High School
0041	Crescent Valley High School
0042	Childrens Farm Home
0043	Monroe High School
0045	Cedaroak Park Primary School
0046	Inza R Wood Middle School
0047	Stafford Primary School
0048	Sunset Primary School
0051	West Linn High School
0053	Forest Hills Elementary School
0054	Hallinan Elementary School
0055	Lake Grove Elementary School
0056	River Grove Elementary School
0058	Westridge Elementary School
0059	Lake Oswego Middle School
0060	Lakeridge Middle School
0061	Lake Oswego High School
0062	Lakeridge High School
0065	Bitquist Elementary School
0072	Whitcomb Elementary School
0076	Riverside Elementary School
0078	Sunnyside Elementary School
0079	View Acres Elementary School
0084	Rowe Middle School

0085	Clackamas High School
0086	Milwaukie High School
0087	Putnam High School
0088	Welches Elementary School
0090	Deep Creek – Damascus K-8 School
0092	Carus School
0093	Clarkes Elementary School
0094	Molalla Elementary School
0095	Molalla River Middle School
0096	Naas Elementary School
0097	Boring Middle School
0099	Kelso Elementary School
0100	Sandy Grade School
0101	Firwood Elementary School
0102	Cedar Ridge Middle School
0103	Colton Elementary School
0104	Colton High School
0105	Beavercreek Elementary School
0106	Candy Lane Elementary School
0107	Holcomb Elementary School
0109	Gaffney Lane Elementary School
0110	Jennings Lodge Elementary School
0114	John McLoughlin Elementary School
0115	Gardiner Middle School
0116	Tumwata Middle School
0118	Oregon City Senior High School
0119	Butte Creek Elementary School
0121	Mulino Elementary School
0122	William Knight Elementary School
0124	Howard Eccles Elementary School
0127	Ninety-One School
0128	Rural Dell Elementary School
0131	Clackamas River Elementary School
0132	River Mill Elementary School
0134	Estacada Middle School
0135	Estacada High School
0136	John Wetten Elementary School
0137	Walter L Kraxberger Middle School
0138	Gladstone High School
0139	Redland Elementary School
0140	Canby High School
0141	Sandy High School
0142	Molalla High School
0143	Astor Elementary School
0144	Astoria Middle School
0146	Astoria Senior High School

0147	Lewis & Clark Elementary School
0150	Seaside Middle School
0152	Pacific Ridge Elementary School
0154	Seaside High School
0156	Warrenton Grade School
0157	Warrenton High School
0158	Grant Watts Elementary School
0159	Otto Petersen Elementary School
0160	Warren Elementary School
0161	Scappoose Middle School
0162	Scappoose High School
0163	Clatskanie Elementary School
0166	Hilda Lahti Elementary School
0168	Clatskanie Middle/High School
0169	Knappa High School
0171	Hudson Park Elementary School
0174	Rainier Jr/Sr High School
0176	Mist Elementary School
0177	Vernonia Elementary School
0178	Vernonia High School
0179	Columbia City School
0182	McBride Elementary School
0184	St Helens Middle School
0185	St Helens High School
0189	Lincoln School of Early Learning
0191	Coquille Junior Senior High
0192	Eastside School
0196	Madison Elementary School
0197	Millicoma School
0199	Sunset School
0201	Marshfield Senior High School
0204	Hillcrest Elementary School
0205	North Bay Elementary School
0208	North Bend Middle School
0209	North Bend Senior High School
0210	Powers Elementary School
0211	Powers High School
0214	Myrtle Crest School
0215	Myrtle Point High School
0216	Harbor Lights Middle School
0217	Ocean Crest Elementary School
0218	Bandon Senior High School
0219	Crooked River Elementary School
0222	Paulina School
0223	Powell Butte Community Charter School
0224	Crook County Middle School

0225	Crook County High School
0228	Driftwood Elementary School
0229	Pacific High School
0231	Riley Creek Elementary School
0235	Azalea Middle School
0236	Kalmiopsis Elementary School
0237	Brookings-Harbor High School
0239	Gold Beach Jr/Sr High School
0240	Sagebrush
0241	Bear Creek Elementary School
0242	Cascade Middle School
0245	LaPine Elementary School
0246	Juniper Elementary School
0247	R E Jewell Elementary School
0249	Pilot Butte Middle School
0250	Buckingham Elementary School
0251	Bend Senior High School
0252	Mountain View Senior High School
0253	LaPine Senior High School
0256	Sage Elementary School
0258	John Tuck Elementary School
0259	M A Lynch Elementary School
0260	Terrebonne Community School
0261	Tumalo Community School
0262	Obsidian Middle School
0263	Redmond High School
0264	Sisters Elementary School
0265	Brothers Elementary School
0266	Oakland Middle School
0267	Oakland Elementary School
0268	Oakland High School
0269	Eastwood Elementary School
0270	Fir Grove Elementary School
0271	Fullerton IV Elementary School
0272	Green Elementary School
0273	Hucrest Elementary School
0274	Melrose Elementary School
0276	Sunnyslope Elementary School
0277	Winchester Elementary
0278	John C Fremont Middle School
0279	Joseph Lane Middle School
0280	Roseburg High School
0282	Glide Elementary School
0284	Glide Middle School
0285	Glide High School
0289	Canyonville School

0290	Myrtle Creek Elementary School
0291	Coffenberry Middle School
0292	Tri City Elementary School
0293	South Umpqua High School
0296	North Douglas Elementary School
0297	North Douglas High School
0299	Yoncalla Elementary School
0300	Yoncalla High School
0302	Elkton Charter School
0304	Riddle Elementary School
0305	Riddle High School
0307	Glendale Community Charter School Pre-K-12
0310	Reedsport Community Charter School
0311	McGovern Elementary School
0313	Lookingglass Elementary School
0315	Winston Middle School
0316	Douglas High School
0318	East Sutherlin Primary School
0319	Sutherlin Middle School
0320	West Sutherlin Intermediate
0321	Sutherlin High School
0323	Arlington Community Charter School
0325	Condon Elementary School
0326	Condon High School
0327	Humbolt Elementary School
0330	Seneca Elementary School
0331	Grant Union Junior/Senior High School
0342	Henry L Slater Elementary School
0346	Crane Elementary School
0347	Pine Creek Elementary School
0348	Diamond Elementary School
0349	Suntex Elementary School
0350	Drewsey Elementary School
0351	Frenchglen Elementary School
0352	Double O Elementary School
0355	Hines Middle School
0357	Fields Elementary School
0358	Crane Union High School
0359	Burns High School
0361	Hood River Middle School
0362	May Street Elementary School
0363	Mid Valley Elementary School
0364	Parkdale Elementary School
0366	Westside Elementary School
0367	WyEast Middle School
0369	Hood River Valley High School

0370	Orchard Hill Elementary School
0371	Phoenix Elementary School
0372	Talent Elementary School
0373	Talent Middle School
0374	Phoenix High School
0375	Bellview Elementary School
0377	Helman Elementary School
0379	Walker Elementary School
0380	Ashland Middle School
0381	Ashland High School
0382	Central Point Elementary School
0383	Jewett Elementary School
0384	Patrick Elementary School
0385	Richardson Elementary School
0386	Sams Valley Elementary School
0387	Hanby Middle School
0388	Scenic Middle School
0389	Crater High School
0390	Hillside Elementary
0393	Shady Cove School
0394	Table Rock Elementary
0396	Eagle Point Middle School
0397	Eagle Point High School
0399	Rogue River Elementary School
0401	Rogue River Junior/Senior High
0402	Applegate Elementary School
0406	Butte Falls Charter School
0407	Pinehurst Elementary School
0408	Griffin Creek Elementary School
0409	Hoover Elementary School
0410	Howard Elementary School
0411	Jackson Elementary School
0412	Jacksonville Elementary School
0413	Jefferson Elementary School
0414	Lone Pine Elementary School
0415	Oak Grove Elementary School
0416	Kennedy Elementary School
0417	Roosevelt Elementary School
0418	Ruch Outdoor Community School
0419	Washington Elementary School
0420	Wilson Elementary School
0421	Hedrick Middle School
0422	McLoughlin Middle School
0423	South Medford High School
0424	North Medford High School
0425	Culver Elementary School

0426	Culver High School
0427	Ashwood Elementary School
0428	Black Butte School
0429	Buff Elementary School
0430	Madras Elementary School
0431	Metolius Elementary School
0432	Warm Springs K-8 Academy
0434	Madras High School
0435	Allen Dale Elementary School
0436	Highland Elementary School
0437	Lincoln Elementary School
0438	North Middle School
0439	Redwood Elementary School
0440	Riverside Elementary School
0441	South Middle School
0442	Grants Pass High School
0443	Evergreen Elementary School
0444	Fleming Middle School
0445	Fruitdale Elementary School
0446	Ft Vannoy Elementary School
0448	Lincoln Savage Middle School
0449	Lorna Byrne Middle School
0450	Madrona Elementary School
0451	Manzanita Elementary School
0453	Williams Elementary School
0455	Hidden Valley High School
0456	Illinois Valley High School
0457	North Valley High School
0459	Joseph Conger Elementary School
0461	Mills Elementary School
0462	Pelican Elementary School
0463	Ponderosa Middle School
0465	Roosevelt Elementary School
0467	Bonanza Elementary School
0468	Chiloquin Elementary School
0470	Ferguson Elementary School
0471	Gearhart Elementary School
0472	Gilchrist Elementary School
0473	Henley Elementary School
0474	Keno Elementary School
0475	Malin Elementary School
0476	Merrill Elementary School
0477	Peterson Elementary School
0478	Shasta Elementary School
0479	Stearns Elementary School
0480	Brixner Junior High School

0481	Henley Middle School
0482	Bonanza Junior/Senior High School
0483	Chiloquin High School
0484	Gilchrist Junior/Senior High School
0485	Henley High School
0486	Lost River High School
0487	Klamath Union High School
0488	Mazama High School
0489	Union Elementary School
0490	Fremont/Hay Elementary School
0491	Daly Middle School
0492	Lakeview Senior High School
0497	Plush Elementary School
0498	Adel Elementary School
0500	Pleasant Hill Elementary School
0502	Pleasant Hill High School
0503	Adams Elementary School
0504	Awbrey Park Elementary School
0506	Cal Young Middle School
0507	Coburg Community Charter School
0510	Edison Elementary School
0513	Gilham Elementary School
0515	Howard Elementary School
0518	Kelly Middle School
0519	Kennedy Middle School
0520	Madison Middle School
0522	McCornack Elementary School
0524	Monroe Middle School
0525	River Road/El Camino del Rio Elementary School
0526	Roosevelt Middle School
0528	Spencer Butte Middle School
0529	Spring Creek Elementary School
0530	Twin Oaks Elementary School
0534	Willagillespie Elementary School
0536	North Eugene High School
0538	Sheldon High School
0539	South Eugene High School
0540	Churchill High School
0542	Briggs Middle School
0544	Centennial Elementary School
0545	Douglas Gardens Elementary School
0546	Elizabeth Page Elementary School
0548	Guy Lee Elementary School
0549	Hamlin Middle School
0550	Maple Elementary School
0553	Ridgeview Elementary School

0554	Mt Vernon Elementary School
0556	Thurston Elementary School
0557	Thurston Middle School
0558	Walterville Elementary School
0559	Yolanda Elementary School
0560	Springfield High School
0561	Thurston High School
0563	Elmira Elementary School
0564	Fern Ridge Middle School
0566	Veneta Elementary School
0567	Elmira High School
0568	Mapleton Elementary School
0569	Mapleton Jr/Sr High School
0570	Creslane Elementary School
0571	Creswell Middle School
0572	Creswell High School
0573	Bohemia Elementary School
0574	Dorena School
0576	Harrison Elementary School
0578	London School
0579	Lincoln Middle School
0580	Cottage Grove High School
0581	Cascade Middle School
0583	Danebo Elementary School
0584	Fairfield Elementary School
0585	Irving Elementary School
0586	Malabon Elementary School
0587	Shasta Middle School
0588	Willamette High School
0589	Applegate Elementary School
0592	Crow High School
0594	McKenzie River Community School
0595	Laurel Elementary School
0596	Oaklea Middle School
0597	Junction City High School
0598	Lundy Elementary School
0599	Lowell Junior/Senior High School
0600	Oakridge Elementary School
0601	Oakridge Junior High School
0602	Oakridge High School
0603	Marcola Elementary School
0604	Mohawk High School
0608	Siuslaw Middle School
0609	Siuslaw Elementary School
0610	Siuslaw High School
0611	Toledo Elementary School

0615	Newport Middle School
0617	Oceanlake Elementary School
0618	Yaquina View Elementary
0620	Taft Elementary School
0621	Taft Middle School
0622	Toledo Jr. High
0623	Crestview Heights School
0624	Waldport Middle School
0625	Sam Case Elementary
0627	Newport High School
0628	Taft High School
0629	Toledo Senior High School
0630	Waldport High School
0631	Central Elementary School
0632	Calapooia Middle School
0633	Meadow Ridge Elementary
0636	Periwinkle Elementary School
0637	North Albany Elementary School
0638	North Albany Middle School
0639	Oak Grove Elementary School
0640	Lafayette Elementary School
0641	Liberty Elementary School
0642	Memorial Middle School
0643	Oak Elementary School
0644	Sunrise Elementary School
0645	South Shore Elementary School
0646	Tangent Elementary School
0647	Takena Elementary School
0648	Waverly Elementary School
0649	West Albany High School
0650	South Albany High School
0652	Cascades School
0653	Green Acres School
0656	Mari-Linn School
0658	Hamilton Creek School
0659	Harrisburg Elementary School
0662	Foster Elementary School
0663	Hawthorne Elementary School
0664	Holley Elementary School
0666	Oak Heights Elementary School
0668	Sweet Home Junior High School
0669	Sweet Home High School
0671	Lacomb School
0674	Seven Oak Middle School
0676	Centennial Elementary School
0677	Scio Middle School

0678	Scio High School
0681	Santiam Elementary School
0683	Santiam Junior/Senior High School
0687	Central Linn High School
0688	Lebanon High School
0689	Harrisburg High School
0691	Jordan Valley Elementary School
0692	Alameda Intermediate School
0694	Aiken Elementary School
0696	May Roberts Primary School
0698	Ontario Middle School
0699	Ontario High School
0700	Juntura Elementary School
0701	Vale Elementary School
0702	Nyssa Elementary School
0703	Nyssa Middle School
0704	Nyssa High School
0705	Annex Charter School
0706	Willowcreek Elementary School
0707	Adrian Elementary School
0708	Adrian High School
0711	W W Jones Elementary School
0712	Jordan Valley High School
0713	Vale High School
0714	Mark Twain Elementary
0715	Silverton Middle School
0716	Robert Frost Elementary School
0717	Sublimity School
0718	Evergreen Elementary School
0719	Aumsville Elementary School
0721	Jefferson Elementary School
0722	Jefferson Middle School
0723	Jefferson High School
0724	North Marion Intermediate School
0725	North Marion Middle School
0726	North Marion High School
0728	Auburn Elementary School
0731	Brush College Elementary School
0732	Bush Elementary School
0733	Candalaria Elementary School
0734	Clear Lake Elementary School
0735	Cummings Elementary School
0736	Englewood Elementary School
0737	Wright Elementary School
0738	Four Corners Elementary School
0740	Grant Community School

0741	Scott Elementary School
0743	Highland Elementary School
0744	Hoover Elementary School
0745	Gubser Elementary School
0746	Kennedy Elementary School
0747	Keizer Elementary School
0749	Liberty Elementary School
0750	McKinley Elementary School
0751	Eyre Elementary School
0753	Morningside Elementary School
0754	Myers Elementary School
0755	Hayesville Elementary School
0756	Pringle Elementary School
0757	Richmond Elementary School
0759	Salem Heights Elementary School
0760	Schirle Elementary School
0761	Sumpter Elementary School
0762	Swegle Elementary School
0763	Washington Elementary School
0764	Yoshikai Elementary School
0765	Judson Middle School
0766	Leslie Middle School
0767	Parrish Middle School
0768	Waldo Middle School
0769	Walker Middle School
0770	Whiteaker Middle School
0771	McKay High School
0772	McNary High School
0773	North Salem High School
0774	Sprague High School
0775	South Salem High School
0776	Gervais Elementary School
0777	Victor Point Elementary School
0778	St Paul Elementary School
0779	St Paul High School
0780	Pratum Elementary School
0784	Bethany Charter School
0785	Scotts Mills Elementary School
0786	Gervais Middle School
0788	Stayton Elementary School
0789	Stayton Middle School
0790	Turner Elementary School
0792	Mt Angel Middle School
0793	St Marys Public School
0794	John F Kennedy High School
0795	Silver Crest Elementary School

0796	Nellie Muir Elementary School
0797	Washington Elementary School
0800	Woodburn High School
0806	Cloverdale Elementary School
0807	Central Howell Elementary School
0808	Gervais High School
0809	Stayton High School
0810	Cascade Junior High School
0811	Cascade Senior High School
0812	Silverton High School
0813	A C Houghton Elementary School
0814	Sam Boardman Elementary School
0815	Heppner Elementary School
0817	Irrigon Junior/Senior High School
0818	Heppner Junior/Senior High School
0820	Riverside Junior/Senior High School
0822	Abernethy Elementary School
0823	Ainsworth Elementary School
0824	Alameda Elementary School
0826	Arleta Elementary School
0827	Astor Elementary School
0828	Atkinson Elementary School
0829	Rosa Parks Elementary School
0830	Beach Elementary School
0831	Beaumont Middle School
0833	Boise-Eliot Elementary School
0834	Bridger Creative Science School
0835	Bridlemile Elementary School
0837	Buckman Elementary School
0838	Capitol Hill Elementary School
0839	Chapman Elementary School
0840	Chief Joseph Elementary School
0841	César Chávez K-8 School
0842	Harrison Park School
0843	Creston Elementary School
0844	Duniway Elementary School
0847	Faubion Elementary School
0849	George Middle School
0850	Glencoe Elementary School
0852	Gray Middle School
0854	Grout Elementary School
0855	Hayhurst Elementary School
0857	Beverly Cleary School
0858	Hosford Middle School
0861	Irvington Elementary School
0862	James John Elementary School

0863	Kellogg Middle School
0864	Kelly Elementary School
0866	Dr. Martin Luther King Jr. School
0868	Laurelhurst Elementary School
0869	Lee Elementary School
0870	Lent Elementary School
0871	Lewis Elementary School
0872	Llewellyn Elementary School
0873	Maplewood Elementary School
0875	Marysville Elementary School
0877	Mt Tabor Middle School
0878	Ockley Green Middle School
0879	Peninsula Elementary School
0880	Souther School
0883	Richmond Elementary School
0884	Rigler Elementary School
0885	Roseway Heights School
0886	Sabin Elementary School
0887	Scott Elementary School
0888	Sellwood Middle School
0889	Sitton Elementary School
0890	Skyline Elementary School
0892	Stephenson Elementary School
0893	Sunnyside Environmental School
0894	Harriet Tubman Middle School
0895	Vernon Elementary School
0896	Vestal Elementary School
0898	West Sylvan Middle School
0900	Whitman Elementary School
0902	Woodlawn Elementary School
0903	Woodmere Elementary School
0904	Woodstock Elementary School
0906	Benson Polytechnic High School
0908	Kuumba School
0909	Cleveland High School
0911	Franklin High School
0912	Grant High School
0913	Jefferson High School
0914	Lincoln High School
0915	Leodis V. McDaniel High School
0916	Metropolitan Learning Center
0918	Roosevelt High School
0922	Ida B. Wells-Barnett High School
0925	Prescott Elementary School
0926	Russell Elementary
0927	Sacramento Elementary School

0928	Shaver Elementary School
0930	Parkrose Middle School
0931	Parkrose High School
0932	Dexter McCarty Middle School
0933	East Gresham Elementary School
0934	Gordon Russell Middle School
0935	Highland Elementary School
0936	Hall Elementary School
0937	Hollydale Elementary School
0938	North Gresham Elementary School
0939	Powell Valley Elementary School
0941	East Orient Elementary School
0942	West Orient Middle School
0943	Alder Elementary School
0945	Fairview Elementary School
0946	Glenfair Elementary School
0947	Hartley Elementary School
0948	Margaret Scott Elementary School
0949	Davis Elementary School
0950	Sweetbriar Elementary School
0951	Troutdale Elementary School
0952	Wilkes Elementary School
0953	Kerr Youth Center/Wynne Watts School
0954	Hauton B Lee Middle School
0957	Reynolds High School
0958	Sauvie Island School
0959	Meadows Elementary
0960	Centennial Middle School
0963	Parklane Elementary School
0964	Patrick Lynch Elementary
0965	Powell Butte Elementary School
0966	Pleasant Valley Elementary School
0967	Centennial High School
0972	Cherry Park Elementary School
0973	Gilbert Heights Elementary School
0974	Gilbert Park Elementary School
0975	Lincoln Park Elementary School
0976	Menlo Park Elementary School
0977	Mill Park Elementary School
0978	Ventura Park Elementary School
0979	West Powellhurst Elementary School
0980	Alice Ott Middle School
0981	Floyd Light Middle School
0983	David Douglas High School
0985	Riverdale Grade School
0986	Gresham High School

0987	Sam Barlow High School
0989	Lyle Elementary School
0990	Oakdale Heights Elementary School
0993	Whitworth Elementary School
0994	LaCreole Middle School
0995	Dallas High School
0998	Independence Elementary School
0999	Monmouth Elementary School
1001	Talmadge Middle School
1002	Central High School
1005	Falls City Elementary School
1006	Falls City High School
1010	Sherman County School
1012	East Elementary School
1013	Liberty Elementary School
1014	South Prairie Elementary School
1016	Tillamook Junior High School
1017	Tillamook High School
1019	Nestucca K8
1020	Garibaldi Elementary School
1021	Nehalem Elementary School
1022	Neah-Kah-Nie High School
1023	Nestucca High School
1027	Pilot Rock Elementary School
1028	Pilot Rock High School
1031	Clara Brownell Middle School
1032	McNary Heights Elementary School
1033	Umatilla High School
1034	Highland Hills Elementary School
1036	Rocky Heights Elementary School
1037	Sunset Elementary School
1038	West Park Elementary School
1039	Armand Larive Middle School
1040	Hermiston High School
1047	McKay Creek Elementary School
1048	Sherwood Heights Elementary School
1049	Washington Elementary School
1051	Sunridge Middle School
1052	Pendleton High School
1053	Athena Elementary School
1055	Weston Middle School
1056	Weston-McEwen High School
1057	Central Middle School
1060	Stanfield Elementary School
1061	Stanfield Secondary School
1064	McLoughlin High School

1066	Central Elementary School
1067	Rising Stars Day Treatment
1068	Greenwood Elementary School
1069	Island City Elementary School
1072	La Grande Middle School
1073	La Grande High School
1074	Union Elementary School
1075	Union High School
1079	Imbler Charter School
1082	Stella Mayfield Elementary School
1083	Elgin High School
1084	Imnaha Elementary School
1087	Joseph Charter School
1088	Wallowa Elementary School
1089	Wallowa High School
1090	Enterprise Elementary School
1091	Enterprise High School
1092	Troy Elementary School
1093	Chenoweth Elementary School
1095	Mosier Community School
1097	Colonel Wright Elementary School
1098	Dry Hollow Elementary School
1100	The Dalles Middle School
1101	The Dalles High School
1108	South Wasco County Elementary School
1109	South Wasco County Middle/High School
1110	Lenox Elementary School
1111	West Union Elementary School
1112	Brookwood Elementary School
1114	W Verne McKinney Elementary School
1115	Eastwood Elementary School
1116	Minter Bridge Elementary School
1117	Mooberry Elementary School
1119	W L Henry Elementary School
1120	Banks Elementary School
1123	Banks Middle School
1124	Banks High School
1126	Neil Armstrong Middle School
1127	Tom McCall Upper Elementary
1128	Cornelius Elementary School
1129	Dilley Elementary School
1130	Echo Shaw Elementary School
1132	Harvey Clarke Elementary School
1133	Joseph Gale Elementary School
1134	Forest Grove High School
1135	Bridgeport Elementary School

1136	Charles F Tigard Elementary School
1137	Mary Woodward Elementary School
1138	Durham Elementary School
1139	James Templeton Elementary School
1140	Metzger Elementary School
1142	Edward Byrom Elementary School
1143	Tualatin Elementary School
1144	Thomas R Fowler Middle School
1145	Twality Middle School
1146	Tigard High School
1147	Butternut Creek Elementary School
1148	Indian Hills Elementary School
1149	Reedville Elementary School
1150	Ladd Acres Elementary School
1151	Witch Hazel Elementary School
1152	Groner Elementary School
1153	Aloha-Huber Park School
1154	Barnes Elementary School
1155	Beaver Acres Elementary School
1156	Bethany Elementary School
1157	Greenway Elementary School
1158	Cedar Mill Elementary School
1159	Chehalem Elementary School
1160	Cooper Mountain Elementary School
1161	Errol Hassell Elementary School
1162	Elmonica Elementary School
1163	Fir Grove Elementary School
1164	Hazeldale Elementary School
1165	Hiteon Elementary School
1166	Kinnaman Elementary School
1167	Levi Anderson Learning Center
1168	McKay Elementary School
1169	McKinley Elementary School
1170	Montclair Elementary School
1171	Oak Hills Elementary School
1172	Raleigh Hills Elementary School
1173	Raleigh Park Elementary School
1174	Ridgewood Elementary School
1175	Rock Creek Elementary School
1176	Terra Linda Elementary School
1177	Vose Elementary School
1178	West Tualatin View Elementary School
1179	William Walker Elementary School
1180	Cedar Park Middle School
1181	Five Oaks Middle School
1182	Meadow Park Middle School

1183	Mountain View Middle School
1184	Highland Park Middle School
1185	Whitford Middle School
1186	Aloha High School
1187	Beaverton High School
1188	Sunset High School
1189	Farmington View Elementary School
1190	North Plains Elementary School
1191	Hawks View Elementary School
1192	Sherwood Middle School
1193	Sherwood High School
1194	Gaston Elementary School
1195	Gaston Jr/Sr High School
1196	R A Brown Middle School
1197	Evergreen Middle School
1198	South Meadows Middle School
1199	J W Poynter Middle School
1200	Glencoe High School
1201	Hillsboro High School
1205	Fossil Charter School
1208	Amity Elementary School
1209	Amity Middle School
1210	Amity High School
1211	Dayton Grade School
1212	Dayton High School
1213	Yamhill Carlton Elementary School
1216	Dundee Elementary School
1217	Edwards Elementary School
1218	Ewing Young Elementary School
1219	Mabel Rush Elementary School
1221	Mountain View Middle School
1222	Newberg Senior High School
1224	Willamina Elementary School
1225	Willamina Middle School
1226	Willamina High School
1228	Willamette Elementary School
1230	Memorial Elementary School
1231	Newby Elementary School
1232	Wascher Elementary School
1233	Patton Middle School
1234	McMinnville High School
1235	Falconer-Chapman School
1237	Sheridan High School
1238	Yamhill Carlton High School
1240	Charlemagne French Immersion Elementary School
1241	Buena Vista Elementary School

1243	Lane Middle School
1244	Chapman Hill Elementary School
1248	Colton Middle School
1252	Riverview Center for Growth
1254	Reynolds Middle School
1256	Southern Oregon Treatment Center
1257	Klamath Basin Behavioral Health (KBBH)
1259	Yujin Gakuen Elementary School
1260	Polk ADTC
1262	Crossroads
1264	Mount Scott Elementary School
1266	Three Rivers Elementary School
1267	Lincoln Elementary School
1268	French Prairie Middle School
1270	Sexton Mountain Elementary School
1271	Old Mill Center for Children & Families
1272	Boeckman Creek Primary School
1275	Family Solutions - Grants Pass
1277	Jackson Middle School
1278	Markham Elementary School
1284	Lifeworks Northwest
1285	Jackson Elementary School
1286	Willamette Primary School
1287	Athey Creek Middle School
1288	Oak Creek Elementary School
1289	North Lake School
1291	Dayton Jr High School
1293	Sisters Middle School
1294	Sisters High School
1295	Culver Middle School
1297	Territorial Elementary School
1298	Helensview High School
1299	Rieke Elementary School
1300	Hazelbrook Middle School
1301	Tualatin High School
1302	Tobias Elementary School
1303	Nancy Ryles Elementary School
1304	Arts and Communication Magnet Academy
1305	Community School
1307	Cecile Trost Elementary School
1308	Elk Meadow Elementary School
1309	High Desert Middle School
1310	LaPine Middle School
1311	Central Linn Elementary School
1312	Clear Creek Middle School
1313	Kelly Creek Elementary School

1315	Duniway Middle School
1317	Lava Ridge Elementary School
1319	Conestoga Middle School
1320	Westview High School
1321	Monroe Grade School
1322	Franklin School
1323	Wilsonville High School
1324	Amity Creek Elementary School
1325	Vern Patrick Elementary School
1326	Elton Gregory Middle School
1329	Crossler Middle School
1330	Houck Middle School
1331	Stephens Middle School
1333	Sandstone Middle School
1334	Archer Glen Elementary School
1335	Antonia Crater Elementary School
1336	Chehalem Valley Middle School
1338	Bend Tech Academy
1339	Family School
1343	Reynolds Learning Academy
1345	Riverdale High School
1350	Abraham Lincoln Elementary
1351	Parkside Elementary
1352	Riverbend Elementary School
1353	Agnes Stewart Middle School
1354	Gateways High School
1357	Vale Middle School
1358	Howard Street Charter
1359	Heritage Elementary
1360	Valor Middle School
1363	da Vinci Middle School
1364	Winterhaven School
1365	Woodland Elementary
1368	Century High School
1369	Deer Creek Elementary School
1370	Findley Elementary
1371	Baker Valley SDA School
1372	Ashbrook Independent School
1378	Grant Avenue Baptist Preschool
1380	Oregon State University Child Development Center
1382	Presbyterian Preschool and Child Care Center
1383	Sandcastle Preschool
1384	Santiam Christian Schools Adair Village
1390	Zion Lutheran School
1391	Arbor School of Arts & Sciences
1392	Beautiful Savior Preschool & Kindergarten

1393	Bethlehem Christian Pre-School
1394	Christ The King Catholic School
1395	Clackamas County Childrens Commission
1396	Country Christian School
1399	Damascus Christian School
1404	Good Shepherd School
1408	LaSalle Catholic College Preparatory
1410	Little Explorers Preschool and Kindergarten
1411	Maple Street Preschool
1412	Milwaukie Covenant Preschool
1415	North Clackamas Christian School
1418	Our Lady of the Lake School
1420	Rivergate SDA School
1421	Sonshine Express Preschool and Kindergarten Mountain Park Church
1422	St John the Apostle School
1425	Timber Lake High School
1426	Touchstone School
1428	Westside Christian High School
1430	St Mary, Star of the Sea School
1432	Scappoose Adventist School
1433	Alternative Youth Activities Inc
1435	Christ Lutheran School
1439	Kingsview Christian School
1446	Central Christian School
1448	J Bar J Learning Centers - Sisters Academy Campus
1449	New Leaf Academy
1450	Seven Peaks School
1451	St Francis School
1454	Trinity Lutheran School
1455	Canyonville Christian Academy
1457	Cobb School
1459	Milo Adventist Academy
1464	St Paul Lutheran Church School/Child Care
1476	Grace Cascade Christian Schools
1477	Pilot Rock Christian School
1482	New Dimension Christian School
1484	Rogue Valley Adventist School
1485	Sacred Heart Catholic School
1486	Shady Point SDA School
1487	Southern Oregon Head Start
1488	St John Lutheran School
1489	St Marys School
1495	Brighton Academy
1500	Saint Anne Catholic School
1503	Vineyard Christian School
1506	Crosspoint Christian School

1508	Klamath-Lake County Youth Ranch, Inc
1509	Miss Muffets Learning Center
1511	The Triad School
1514	Solid Rock Christian School
1517	Bethesda Lutheran Preschool
1521	Creswell Christian Child Care Center
1523	Emerald Christian Academy
1524	Eugene Christian School
1527	Far Horizons Montessori School
1528	Head Start of Lane County
1530	Life Lutheran School
1532	Looking Glass Riverfront School & Career Center
1533	Marist High School
1534	McKenzie River Christian School
1535	O Hara Catholic School
1537	Oak Street Child Development Ctr
1539	St Paul Parish School
1543	Unity School Inc
1545	Wellsprings Friends School
1546	Willamette Christian School
1547	Angell Civilian Conservation Center
1552	Albany Christian School
1556	East Linn Christian Academy
1558	Good Shepherd Lutheran School
1560	Linn-Benton Community College Periwinkle Child Development Center
1562	St Marys Catholic School
1564	St Peter Catholic School
1566	Treasure Valley Christian School
1568	Abiqua School
1569	Providence/Benedictine Nursing Center Child Development
1570	Blanchet Catholic School
1571	Chemeketa Child Development Center
1572	Salem Academy Christian School Elementary & Childcare
1578	Keizer Christian Church Preschool
1581	Little Lambs Preschool
1583	Livingstone Adventist Academy
1585	Queen of Peace School
1587	Redeemer Lutheran Preschool
1588	Regis High School
1589	Sacred Heart School
1590	Salem Academy
1591	Salem Child Development Center - Fairgrounds
1592	Salem Christian Day School
1593	YMCA Child Development Center
1595	Silverton Christian School
1596	Sonshine School

1598	St John Lutheran School
1599	St Joseph School
1600	St Lukes School
1601	St Mark Child Development Center
1602	St Mary School
1603	St Paul Parochial School
1604	St Vincent DePaul School
1607	The Heritage School
1608	Bud to Blossom Childrens School of Discovery
1609	Crosshill Christian School
1610	Willamette Valley Christian School
1613	Heppner Day Care/Preschool
1614	Umatilla-Morrow County Head Start
1616	All Saints School
1618	St. Rose School
1619	Ascension Early Childhood
1621	Cathedral School
1622	Central Catholic High School
1623	Childpeace Montessori Community School
1624	Class Academy
1630	Eastside Christian School
1632	Franciscan Montessori Earth School St Francis Academy
1633	French International School of Oregon
1634	French American School of the Pacific NW (Portland French School)
1639	Highland Community Pre-Kindergarten
1640	Holy Cross Catholic School
1641	Holy Family Catholic School
1642	Holy Redeemer Catholic School
1643	Islamic School of Muslim Educational Trust (ISMET) Oregon Islamic Academy (OIA)
1648	Counterpoint School
1649	Mt Hood Community College Head Start Mt Hood Site
1650	Multnomah Playschool
1651	Neveh Shalom Foundation School
1652	New Day Ananda Marga School of Portland
1663	Portland Adventist Academy
1664	Portland Adventist Elementary School
1665	Portland Christian Elementary School
1666	Portland Christian Jr/Sr High School
1667	Portland Jewish Academy
1669	Rosemary Anderson Prep
1670	Rose City Cooperative Preschool
1671	Serendipity Center
1672	St Agatha School
1673	St Clare School
1674	St Ignatius School
1675	St John Fisher School

1676	St Marys Academy
1678	St Therese School
1679	St Thomas More School
1682	The Madeleine School
1683	Trinity Lutheran
1684	Tucker Maxon School
1685	West Hills Christian School
1686	West Hills Schools - Montessori and Elementary Programs
1688	Whole Child Montessori Center Inc
1692	Faith Christian School
1695	Riviera Christian School
1697	Teaching Research Child Development Center
1699	Western Christian School
1700	Fire Mountain School
1701	Neskowin Valley School
1702	Pacific Christian School
1707	Milton-Stateline Adventist School
1712	La Grande Adventist School
1713	St Marys Academy
1716	Maimonides Jewish Day School
1719	Cedar Hills Kindergarten & Preschool
1720	Horizon Christian Schools
1723	Emmaus Christian School
1724	Faith Bible Christian School
1725	Forest Hills Lutheran School
1726	Gaarde Christian School
1727	Happy Hearts Preschool
1729	Holy Trinity School
1730	Jesuit High School
1735	Montessori School of Beaverton Ltd
1737	Oregon Episcopal School
1738	Pilgrim Lutheran Christian School
1740	Childrens Learning Center
1741	St Anthonys School
1742	St Cecilia School
1743	St Francis of Assisi School
1744	Valley Catholic Elementary School
1745	St Matthew Elementary School
1746	St Pius X School
1747	Swallowtail School
1748	Catlin Gabel School
1751	Edison High School
1752	Tigard Playschool Inc
1754	Tualatin Valley Junior Academy
1755	Valley Catholic School
1756	Visitation Catholic School

1757	Wee Wisdom Preschool Inc
1759	Bethel Christian School
1760	CS Lewis Academy
1765	Linfield Pre-Kindergarten School Unit A482 Linfield College
1766	McMinnville Adventist Christian School
1768	St James Catholic School
1769	St John Lutheran School and Little Lambs Preschool
1770	The Delphian School
1772	Zion Lutheran Preschool and Kindergarten
1773	Jefferson County Middle School
1774	Edgewood Community Elementary School
1777	Phoenix School of Roseburg
1786	New Roads
1789	SAFE Center School
1791	Al Kennedy High School
1792	Jasper Mountain Center
1800	Legacy 1
1803	Mt Scott Park Center for Learning
1806	Shriners Hospital (educational program)
1809	Community Transitional School
1811	Albina Youth Opportunity Center
1816	Portland Opportunities Industrialization Center Inc.
1828	William P Lord High School
1830	Chemawa Indian School
1832	Oregon School for the Deaf
1835	Youth Progress Learning Center
1841	Redmond COIC Dropout Re-engagement Program
1849	The Dome School
1851	Integral Youth Services New Vision Learning Center
1861	Twin Rivers Charter School
1867	Parrott Creek Child & Family Services
1876	Boys & Girls Club of Grants Pass
1877	The Inn Between Educational Program, DBA Inn Sight
1885	Portland Youth Builders
1894	Baker SD 5J
1895	Huntington SD 16J
1896	Burnt River SD 30J
1897	Pine Eagle SD 61
1898	Monroe SD 1J
1899	Alsea SD 7J
1900	Philomath SD 17J
1901	Corvallis SD 509J
1902	Clackamas ESD
1922	West Linn-Wilsonville SD 3J
1923	Lake Oswego SD 7J
1924	North Clackamas SD 12

1925	Molalla River SD 35
1926	Oregon Trail SD 46
1927	Colton SD 53
1928	Oregon City SD 62
1929	Canby SD 86
1930	Estacada SD 108
1931	Gladstone SD 115
1933	Astoria SD 1
1934	Jewell SD 8
1935	Seaside SD 10
1936	Warrenton-Hammond SD 30
1944	Scappoose SD 1J
1945	Clatskanie SD 6J
1946	Rainier SD 13
1947	Vernonia SD 47J
1948	St Helens SD 502
1949	South Coast ESD
1964	Coquille SD 8
1965	Coos Bay SD 9
1966	North Bend SD 13
1967	Powers SD 31
1968	Myrtle Point SD 41
1969	Bandon SD 54
1970	Crook County SD
1972	Central Curry SD 1
1973	Port Orford-Langlois SD 2CJ
1974	Brookings-Harbor SD 17C
1975	High Desert ESD
1976	Bend-LaPine Administrative SD 1
1977	Redmond SD 2J
1978	Sisters SD 6
1980	Douglas ESD
1990	Oakland SD 1
1991	Douglas County SD 4
1992	Glide SD 12
1993	Douglas County SD 15
1994	South Umpqua SD 19
1995	Camas Valley SD 21J
1996	North Douglas SD 22
1997	Yoncalla SD 32
1998	Elkton SD 34
1999	Riddle SD 70
2000	Glendale SD 77
2001	Reedsport SD 105
2002	Winston-Dillard SD 116
2003	Sutherlin SD 130

2004	North Central ESD
2005	Arlington SD 3
2006	Condon SD 25J
2007	Grant ESD
2008	John Day SD 3
2009	Prairie City SD 4
2010	Monument SD 8
2011	Dayville SD 16J
2012	Long Creek SD 17
2013	Harney ESD Region XVII
2014	Harney County SD 3
2015	Harney County SD 4
2016	Pine Creek SD 5
2017	Diamond SD 7
2018	Suntex SD 10
2019	Drewsey SD 13
2020	Frenchglen SD 16
2021	Double O SD 28
2022	South Harney SD 33
2023	Harney County Union High SD 1J
2024	Hood River County SD
2025	Southern Oregon ESD
2039	Phoenix-Talent SD 4
2041	Ashland SD 5
2042	Central Point SD 6
2043	Eagle Point SD 9
2044	Rogue River SD 35
2045	Prospect SD 59
2046	Butte Falls SD 91
2047	Pinehurst SD 94
2048	Medford SD 549C
2049	Jefferson ESD
2050	Culver SD 4
2051	Ashwood SD 8
2052	Black Butte SD 41
2053	Jefferson County SD 509J
2054	Grants Pass SD 7
2055	Three Rivers/Josephine County SD
2056	Klamath Falls City Schools
2057	Klamath County SD
2058	Lake ESD
2059	Lake County SD 7
2060	Paisley SD 11
2061	North Lake SD 14
2062	Plush SD 18
2063	Adel SD 21

2064	Lane ESD
2081	Pleasant Hill SD 1
2082	Eugene SD 4J
2083	Springfield SD 19
2084	Fern Ridge SD 28J
2085	Mapleton SD 32
2086	Creswell SD 40
2087	South Lane SD 45J3
2088	Bethel SD 52
2089	Crow-Applegate-Lorane SD 66
2090	McKenzie SD 68
2091	Junction City SD 69
2092	Lowell SD 71
2093	Oakridge SD 76
2094	Marcola SD 79J
2095	Blachly SD 90
2096	Siuslaw SD 97J
2097	Lincoln County SD
2098	Linn Benton Lincoln ESD
2099	Harrisburg SD 7J
2100	Greater Albany Public SD 8J
2101	Lebanon Community SD 9
2102	Sweet Home SD 55
2103	Scio SD 95
2104	Santiam Canyon SD 129J
2105	Central Linn SD 552
2106	Malheur ESD Region 14
2107	Jordan Valley SD 3
2108	Ontario SD 8C
2109	Juntura SD 12
2110	Nyssa SD 26
2111	Annex SD 29
2112	Malheur County SD 51
2113	Adrian SD 61
2114	Harper SD 66
2115	Arock SD 81
2116	Vale SD 84
2117	Willamette ESD
2137	Gervais SD 1
2138	Silver Falls SD 4J
2139	Cascade SD 5
2140	Jefferson SD 14J
2141	North Marion SD 15
2142	Salem-Keizer SD 24J
2143	North Santiam SD 29J
2144	St Paul SD 45

2145	Mt Angel SD 91
2146	Woodburn SD 103
2147	Morrow SD 1
2148	Multnomah ESD
2180	Portland SD 1J
2181	Parkrose SD 3
2182	Reynolds SD 7
2183	Gresham-Barlow SD 10J
2185	Centennial SD 28J
2186	Corbett SD 39
2187	David Douglas SD 40
2188	Riverdale SD 51J
2190	Dallas SD 2
2191	Central SD 13J
2192	Perrydale SD 21
2193	Falls City SD 57
2195	Sherman County SD
2197	Tillamook SD 9
2198	Neah-Kah-Nie SD 56
2199	Nestucca Valley SD 101J
2200	InterMountain ESD
2201	Helix SD 1
2202	Pilot Rock SD 2
2203	Echo SD 5
2204	Umatilla SD 6R
2205	Milton-Freewater Unified SD 7
2206	Hermiston SD 8
2207	Pendleton SD 16
2208	Athena-Weston SD 29RJ
2209	Stanfield SD 61
2210	Ukiah SD 80R
2212	La Grande SD 1
2213	Union SD 5
2214	North Powder SD 8J
2215	Imbler SD 11
2216	Cove SD 15
2217	Elgin SD 23
2218	Region 18 ESD
2219	Joseph SD 6
2220	Wallowa SD 12
2221	Enterprise SD 21
2222	Troy SD 54
2223	Columbia Gorge ESD
2225	South Wasco County SD 1
2229	Dufur SD 29
2230	Northwest Regional ESD

2239	Hillsboro SD 1J
2240	Banks SD 13
2241	Forest Grove SD 15
2242	Tigard-Tualatin SD 23J
2243	Beaverton SD 48J
2244	Sherwood SD 88J
2245	Gaston SD 511J
2247	Spray SD 1
2248	Fossil SD 21J
2249	Mitchell SD 55
2251	Yamhill Carlton SD 1
2252	Amity SD 4J
2253	Dayton SD 8
2254	Newberg SD 29J
2255	Willamina SD 30J
2256	McMinnville SD 40
2257	Sheridan SD 48J
2258	Monroe School
2260	New Bridge High School
2262	Knappa SD 4
2263	Walt Morey Middle School
2264	Meadow View School
2270	Homestead Youth & Family Services
2273	Janus Youth Programs--Cordero House
2283	Clackamas ESD EI/ECSE (Area 9)
2286	Northwest Regional Education Service District, Columbia Service Center
2287	South Coast ESD EI/ECSE - Coos/Curry
2293	Central Oregon Regional Program
2294	High Desert ESD EI/ECSE - Deschutes (Area 2)
2295	Douglas ESD EI/ECSE (Area 3)
2296	North Central ESD EI/ECSE - Gilliam
2298	Harney ESD EI/ECSE
2299	Hood River County SD - EI/ECSE
2300	The Next Door
2303	Southern Oregon Regional Program
2307	High Desert ESD EI/ECSE-Warm Springs Early Childhood Center
2309	EC Intervention Klamath Falls City SD EI/ECSE - Klamath
2312	Lake ESD EI/ECSE
2316	Looking Glass Academy dba Looking Glass Community Services
2317	Lane Regional Program
2318	Lane ESD-EI/ECSE (Area 7)
2319	EC Cares EI/ECSE - Lane
2322	Cascade Regional Program
2323	Linn-Benton-Lincoln ESD EI/ECSE (Area 4)
2324	Malheur ESD EI/ECSE
2325	Snake River Correctional Institution

2326	Willamette ESD EI/ECSE-Marion (Area 5)
2330	Oregon State Penitentiary
2331	Coffee Creek Correctional Facility
2332	Oregon Department of Corrections
2333	Oregon State Correctional Institution
2334	Oregon State Hospital Salem (educational program)
2336	Oregon Department of Education
2339	Willamette Regional Program
2342	David Douglas School District EI/ECSE (Area 6)
2349	Providence Hospital
2351	Oregon Health & Science University
2352	Columbia River Correctional Institution
2356	Columbia Regional Program
2364	North Central ESD EI/ECSE-Sherman
2365	Northwest Regional Education Service District, Tillamook Service Center
2366	InterMountain ESD EI/ECSE-Umatilla (Area 1)
2368	Eastern Oregon State Correctional Institution
2371	Eastern Oregon Regional Program
2373	Columbia Gorge ESD EI/ECSE-Wasco
2375	NW Regional ESD EI/ECSE-Washington (Area 8)
2376	Oak Grove Academy
2377	Northwest Regional Program
2380	North Central ESD EI/ECSE-Wheeler
2386	RiverBend High School
2387	Ocean Dunes High School
2388	Riverside High School
2390	Central Oregon Intergovernmental Council
2392	Welches Middle School
2399	South Lane Christian School
2405	Umpqua Valley Christian School
2407	Clackamas Community College
2413	Forest Park Elementary School
2418	Childs Way Alternative School
2423	City Christian Schools
2425	Crossroads Christian
2440	Alabama Department of Education
2441	Alaska Department of Education
2442	Arizona Department of Education
2443	Arkansas Department of Education
2444	California Department of Education
2445	Colorado Department of Education
2446	Connecticut Department of Education
2447	Delaware Department of Education
2448	Department of Defense
2450	District of Columbia Public Schools
2451	Florida Department of Education

2452	Georgia Department of Education
2453	Guam Department of Education
2454	Hawaii Department of Education
2455	Idaho Department of Education
2456	Illinois Board of Education
2457	Indiana Department of Education
2458	Iowa Department of Education
2459	Kansas Department of Education
2460	Kentucky Department of Education
2461	Louisiana Department of Education
2462	Maine Department of Education
2463	Maryland Department of Education
2464	Massachusetts Department of Education
2465	Michigan Department of Education
2466	Minnesota Department of Education
2467	Mississippi Department of Education
2468	Missouri Department of Elem and Sec Education
2469	Montana Office of Public Instruction
2470	Commonwealth of Northern Mariana Islands Public School System
2471	Nebraska Department of Education
2472	Nevada Department of Education
2473	New Hampshire Department of Education
2474	New Jersey Department of Education
2475	New Mexico Public Education Department
2476	New York Education Department
2477	North Carolina Department of Public Instruction
2478	North Dakota Department of Public Instruction
2479	Ohio Department of Education
2480	Oklahoma State Department of Education
2481	Pennsylvania Department of Education
2482	Puerto Rico Department of Education
2483	Rhode Island Department of Education
2484	South Carolina Department of Education
2485	South Dakota Department of Education
2486	Tennessee Department of Education
2487	Texas Education Agency
2488	Utah State Office of Education
2489	Vermont Department of Education
2490	Virgin Islands Department of Education
2491	Virginia Department of Education
2492	Washington Department of Public Instruction
2493	West Virginia Department of Education
2494	Wisconsin Department of Public Instruction
2495	Wyoming Department of Education
2496	Blue Mountain Community College
2497	Central Oregon Community College

2498	Chemeketa Community College
2499	Clatsop Community College
2500	Columbia Gorge Community College
2501	Klamath Community College
2502	Lane Community College
2503	Linn-Benton Community College
2504	Mt Hood Community College
2505	Oregon Coast Community College
2506	Portland Community College
2507	Rogue Community College
2508	Southwestern Oregon Community College
2509	Tillamook Bay Community College
2510	Treasure Valley Community College
2511	Umpqua Community College
2512	United Community Action Network
2513	Albina Head Start
2516	The Childrens Learning Center
2517	Community Action Team
2519	Eastern Oregon Head Start
2522	Kids and Company of Linn County (KIDCO) Head Start
2523	Klamath Family Head Start
2525	Community Services Consortium
2526	Malheur County Child Development Center OPP Head Start Site 1
2527	Mid-Columbia Childrens Council Inc
2529	Neighborhood House
2530	Oregon Child Development Coalition (OCDC) of Marion County
2531	Portland Public Schools Head Start
2533	Siletz Head Start Confederated Tribes of
2536	Umatilla Head Start Confederated Tribes of
2539	Community Action Head Start of Washington County
2541	Head Start of Yamhill County
2552	Eastern Oregon University
2554	Oregon Institute of Technology
2555	Oregon State University
2556	Oregon University System
2558	Portland State University
2560	School of Medicine
2562	Southern Oregon University
2563	University of Oregon
2564	Western Oregon University
2565	Cascade College
2566	Concordia University
2567	George Fox University
2568	Lewis and Clark College
2569	Linfield College
2570	Marylhurst University

2572	Northwest Christian College
2575	Pacific NW College of Art
2576	Pacific University
2577	Reed College
2578	The Art Institute of Portland
2579	University of Portland
2580	Warner Pacific College
2581	Western States Chiropractic College
2582	Corban College
2583	Western Seminary
2584	Willamette University
2587	American Association of Classified School Employees
2588	American Association of Community Colleges
2589	American Association of School Administrators
2590	American Counseling Association
2591	American Federation of Teachers
2592	Association for Career and Technical Education
2593	Association for Supervision and Curriculum Development
2594	Association for Educational Communication and Technology
2595	Council of Chief State School Officers
2596	Education Commission of the States
2597	International Technology Education Association
2599	National Association of Elementary School Principals
2600	National Association of School Psychologists
2601	National Association of State Boards of Education
2602	National Community Education Association
2603	National Council for Accreditation of Teacher Education
2604	National Education Association
2605	National PTA
2606	National School Boards Association
2607	National School Public Relations Association
2608	National Science Teachers Association
2610	U S Department of Education
2611	Correctional Education Association
2612	Northwest Association of Accredited Schools
2613	Northwest Council for Computer Education
2614	Education Northwest
2617	Northwest Regional ESD, Clatsop Service Center
2618	South Coast ESD, Curry County Branch Office
2619	Association for Computer Professionals in Education
2621	Classroom Law Project
2623	Confederation in Oregon for Language Teaching
2624	Confederation of Oregon School Administrators
2627	Environmental Education Association of Oregon
2628	Fair Dismissal Appeals Board
2630	Northwest Evaluation Association

2632	Oregon School Facilities Management Association
2636	Oregon Association for Supervision and Curriculum Development
2638	Oregon Association of Central Office Administrators
2640	Oregon Association of Educational Office Professionals
2641	Oregon Association of Education Service Districts
2642	Oregon Association of School Business Officials
2643	Oregon Association of School Executives
2644	Oregon Association of Secondary School Administrators
2645	Oregon Association of Student Councils
2647	Oregon Business and Management Educators
2648	Oregon Career Development Association
2649	Oregon Career Information System
2650	Oregon Community Education Association
2651	Oregon Community College Association
2652	Oregon PTA
2654	Oregon Council for the Social Studies
2655	Oregon Council of Teachers of English
2656	Oregon Council of Teachers of Mathematics
2657	Oregon Council on Economic Education
2658	Oregon Counseling Association
2659	State of Oregon Enterprise Network Services
2660	Oregon Education Association
2661	Oregon Educational Media Association
2662	Organization for Educational Technology and Curriculum
2663	Oregon Elementary School Principals Association
2664	AFT-Oregon, AFT, AFL-CIO
2665	Oregon Federation of Independent Schools
2667	Oregon Geographic Alliance
2668	Oregon Independent Colleges Association
2670	Oregon International Council
2672	Oregon Marketing Educators Association
2673	Oregon Mathematics Education Council
2674	Oregon Middle Level Association
2676	Oregon Music Educators Association
2677	Governors Office of Education and Workforce Policy
2679	Oregon Pupil Transportation Association
2680	Oregon Reading Association
2681	Oregon School Activities Association
2682	Oregon School Boards Association
2683	Oregon School Counselor Association
2684	Oregon School Employees Association
2685	Oregon School Food Service Association
2687	Oregon School Nurses Association
2688	Oregon School Personnel Association
2689	Oregon School Public Relations Association
2690	Oregon School Safety Officers Association

2692	Oregon Science Teachers Association
2693	Oregon Small Schools Association
2695	Oregon Substitute Teachers Association
2696	Oregon Teachers of English to Speakers of Other Languages
2698	Oregon Vocational Agriculture Teachers Association
2699	Oregon Women for Agriculture
2701	Public Employees Retirement System
2702	State Instructional Materials Services
2703	Oregon Student Assistance Commission
2704	Teacher Standards and Practices Commission
2707	Teaching Research Institute
2708	Technology Educators of Oregon
2709	Work Experience Coordinators of Oregon
2710	National Association of Secondary School Principals
2713	Willamette ESD, Polk Center
2714	Creekside Community High School
2716	Plymouth High School
2723	Harrisburg Middle School
2733	Sojourner School
2734	Sabin-Schellenberg Professional-Technical Center
2735	Oregon City Service Learning Academy
2742	N/NE Mental Health Clinic
2746	Oregon Commission for the Blind
2752	ILP Night School
2761	PCC LEP
2762	PCC GED
2763	PCC HS Completion
2777	Bureau of Indian Affairs
2781	Scholls Heights Elementary School
2782	Stoller Middle School
2783	Southridge High School
2784	Grandhaven Elementary School
2787	Rosemont Ridge Middle School
2792	Baker County Jail
2793	Benton County Jail
2794	Clackamas County Jail
2795	Clatsop County Jail
2796	Columbia County Jail
2797	Coos County Jail
2798	Crook County Jail
2799	Curry County Jail
2800	Deschutes County Justice Center
2801	Douglas County Jail
2802	Grant County Jail
2803	Harney County Jail
2804	Hood River County Jail

2805	Jackson County Jail
2806	Jefferson County Jail
2807	Josephine County Jail
2808	Klamath County Jail
2809	Lake County Jail
2810	Lane County Jail
2811	Lincoln County Jail
2812	Linn County Jail
2813	Malheur County Jail
2814	Marion County Jail
2815	Multnomah County Jail
2816	Polk County Jail
2817	Tillamook County Jail
2818	Umatilla County Jail
2819	Union County Corrections Facility
2820	Wasco County Jail
2821	Washington County Jail
2822	Yamhill County Jail
2825	Clackamas County Juvenile
2831	COIC Skills Lab
2832	Mt Nebo Alt Ed
2836	Jackson County Juvenile
2838	Josephine County JDC
2839	Klamath County Juvenile
2841	Lane County Dept of Youth
2843	Ponderosa Creek School
2845	Malheur County Juvenile
2846	Mill Creek Academy
2848	Donald E Long School
2858	Baker Creek School
2904	Banks Christian Academy
2908	Buttercup Hill Inc
2915	Prineville COIC Dropout Re-engagement Program
2916	Bend COIC Dropout Re-engagement Program
2919	Willamette Christian School N. Campus
2929	NeighborImpact
2937	Family Building Blocks
2939	Community Action Head Start of Marion & Polk Counties
2947	German American School of Portland
2948	Grace Christian Preschool
2949	Grace Lutheran School
2954	Head Start of Lane Co-Bethel
2956	Head Start of Lane Co-Creswell Creslane Elem School Rm 2
2959	Head Start of Lane Co-The Park at Emerald Village
2961	Head Start of Lane Co-Junction City
2963	Head Start of Lane Co-Holly

2966	Head Start of Lane Co-Ross Lane
2967	Head Start of Lane Co-University of Oregon
2968	Head Start of Lane Co-Village
2971	Head Start of Lane Co-Whiteaker
2981	KinderCare Learning Centers Inc
2988	KinderCare Learning Centers Inc
2991	Life Christian School
2994	Lourdes School
2999	Marylhurst Early Childhood Center
3005	Mt Hood Community College Head Start Kelly Place Site
3006	Mt Hood Community College Head Start Knott Site
3009	Mt Hood Community College Head Start Thompson Site
3012	New Avenues for Youth
3016	Northwest Montessori School
3018	Oak Hill School
3025	Oregon Outreach Inc McCoy Academy
3037	South Coast Head Start
3038	South Coast Head Start
3039	South Coast Head Start
3040	South Coast Head Start
3043	Southern Oregon Head Start-Central Point
3044	Southern Oregon Head Start-Redwood Center
3045	Southern Oregon Head Start-FRC
3046	Southern Oregon Head Start-Illinois Valley
3047	Southern Oregon Head Start-Merlin Center
3049	Southern Oregon Head Start-Rogue River
3050	Southern Oregon Head Start-South Medford
3051	Southern Oregon Head Start-Washington
3072	The Northwest Academy
3074	Trinity Learning Center
3075	Umatilla-Morrow Head Start - Umatilla Center
3076	Umatilla-Morrow Co Head Start Pendleton Early Head Start Center
3077	Umatilla-Morrow Co Head Start Hermiston Child Development Center
3078	Umatilla-Morrow Co Head Start Hawthorne Center
3079	Umatilla-Morrow Co Head Start Victory Square Center
3081	Umatilla-Morrow Co Head Start Milton-Freewater Center
3082	Umatilla-Morrow Co Head Start Highland Center
3085	Green Head Start
3086	Reedsport Head Start
3092	Sutherlin Head Start
3096	Veritas School
3097	Montessori Pathways Garden Home Campus
3098	Montessori Pathways Multnomah Campus
3123	South Coast Head Start
3127	Southern Oregon Head Start-Ashland
3129	NORCOR Education Detention Center

3132	Rockville Elementary School
3146	North Marion Primary School
3147	Lake Creek Learning Center
3159	Paul L Patterson Elementary School
3160	Orenco Elementary School
3162	Clemens Primary School
3168	The Creeks
3198	Spring Mountain Elementary School
3215	Miller Elementary School
3216	Summit High School
3217	Sky View Middle School
3218	High Lakes Elementary School
3219	Highland School at Kenwood Elementary School
3221	Westside Village Magnet School at Kingston Elementary School
3222	Middleton Elementary School
3227	Destinations Academy
3229	Village School
3233	Ridgeline Montessori
3247	Armadillo Community Charter School
3302	Martin Luther King Jr. Education Center
3342	Oak Grove Elementary
3347	Burnt River School
3348	Days Creek Charter School
3349	Prairie City School
3350	Monument School
3351	Huntington School
3352	Jewell School
3353	Dayville School
3356	Prospect Charter School
3360	Paisley School
3361	Eddyville Charter School
3362	Harper Charter School
3363	Ione Community Charter School
3364	Helix Charter School
3365	North Powder Charter School
3366	Long Creek School
3372	Cascade Locks School
3373	Claggett Creek Middle School
3374	Weddle Elementary School
3375	Lamb Elementary School
3376	Hammond Elementary School
3377	Hallman Elementary School
3378	Perrydale School
3400	Camas Valley School
3401	Triangle Lake Charter School
3402	Dufur School

3403	Spray School
3404	Mitchell School
3422	American Samoa Department of Education
3426	Desert View Elementary School
3432	Ukiah Charter School
3433	Echo School
3434	Cove Charter School
3437	Jacob Wismer Elementary School
3440	Kings Valley Charter School
3448	Realms Middle School
3452	Three Rivers Charter School
3455	Bolton Primary School
3458	Big Muddy Elementary
3461	Luckiamute Valley Charter School
3463	West Salem High School
3464	Ash Creek Elementary School
3476	ODE JDEP District
3477	ODE YCEP District
3489	Microsystems for Education & Business, Inc
3490	Multnomah Learning Academy
3493	Eagle Cap Innovative Jr/Sr High School
3503	Riverview School
3504	Pioneer School
3505	Sand Ridge Charter School
3510	Clackamas ESD Prekindergarten
3525	Earl Boyles Elementary
3526	Lee Elementary School
3528	Optimum Learning Environment Charter School
3529	Forest Ridge Elementary School
3530	Alder Creek Middle School
3536	Imlay Elementary School
3542	Salem-Keizer Prekindergarten Head Start
3543	Hogan Cedars Elementary School
3545	Looking Glass Center Point School
3553	Center for Advanced Learning
3554	Innovation Academy
3556	Oregon Historical Society
3559	ODE LTCT District
3566	Kalapuya High School
3567	Prairie Mountain School
3569	Lewis & Clark Elementary School
3577	Springwater Trail High School
3579	Multi-sensory Instruction Teaching Children Hands-On (MITCH)
3580	Arthur Academy
3582	Children's Day Education Center
3584	Edwards School

3591	Arlington Preschool
3605	Umatilla-Morrow Head Start, Gladys Center
3606	Hancock Street Preschool
3610	Immanuel Evangelical Lutheran School
3612	Judon Academy
3615	Lighthouse Charter School
3619	U Beaver Beginnings
3622	Mentor Graphics Child Development Center
3624	Brockway Elementary School
3634	Big Little School
3649	Butler Creek Elementary School
3651	Native American Youth and Family Center
3653	Family Solutions - Medford
3662	Oregon Youth Challenge
3666	Two Rivers Correctional Institution
3672	Confederated Tribes of Grand Ronde Community of Oregon
3673	Confederated Tribes of Siletz
3674	Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians
3675	Confederated Tribes of the Umatilla Reservation
3676	Confederated Tribes of the Warm Springs Reservation
3677	Burns Paiute Tribe
3678	Klamath Tribes
3679	Coquille Indian Tribe
3680	Cow Creek Band of Umpqua Indians
3687	Albertina Kerr Centers
3695	Integral Youth Services Step-Thru School -Overlap
3707	Eugene Family YMCA
3735	PCC/LEP (Limited English Proficiency)
3740	Burns High Desert Academy
3790	Open Meadow Alternative Schools
3802	Clackamas Community College Courses
3804	Clackamas Community College - High School Diploma
3806	Clackamas Community College - GED
3830	Riverbend Education Behavioral Support Program
3884	SCAR Jasper Mountain Safe Assessment Center
3913	Boones Ferry Primary School
3941	EWEB Child Development Center
3947	Pine Ridge Elementary
3950	Albany Options School
3960	Great Days Early Education Ctr
3962	Growing Tree Childrens Ctr
3963	Hawthorn Farm Learning Years
3971	Parkside Community Preschool
3972	Pearl Buck Center
3974	Relief Nursery - Eugene
3975	Roots & Wings Child Development dba Roots and Wings Community Preschool

3979	Family Relief Nursery
3980	Oregon Coast Community Action
3983	Willson House Child Development Center
3986	Fern Hill Elementary School
3988	Southwest Christian School
3989	Salish Ponds Elementary School
3991	Emerson School
3997	Ione SD R2
4004	New Urban High School
4005	Milwaukie El Puente Elementary School
4018	Liberty High School
4019	Willamette ESD, Yamhill Center
4020	Eagle Rock Elementary School
4021	White Mountain Middle School
4025	Coquille Valley Elementary
4029	Klamath Union High School - Non-Overlap
4030	Mazama High School - Non-Overlap
4038	Siletz Valley Schools
4040	Four Rivers Community School
4041	Network Charter School
4045	West Lane Charter School
4047	Windy River Elementary School
4048	Irrigon Elementary School
4052	Klamath Union High School - Overlap
4053	Mazama High School - Overlap
4058	Willamette Leadership Academy
4068	Harritt Elementary School
4073	Mid-Valley Rehabilitation Inc
4076	Bridges Middle School
4079	Resource Link Charter School
4081	De La Salle North Catholic High School
4085	Southern Oregon Head Start-Phoenix-Talent
4086	Southern Oregon Head Start-Merriman Center-Full
4087	Southern Oregon Head Start-Riverside
4088	Southern Oregon Head Start-Eagle Point
4089	Mt Hood Community College Head Start Gateway Childrens Center
4090	Umatilla-Morrow Co Head Start, Irrigon Center
4093	Cascades Academy of Central Oregon
4094	Umatilla-Morrow Head Start, Inc John Day Center
4096	St Paul Lutheran School
4098	Head Start of Lane Co-Howard
4102	Hawthorne Center
4103	SMART Reading
4105	Central Oregon Even Start Program
4108	Project LISTO Even Start
4110	Even Start Family Literacy System

4112	Coffee Creek Even Start Program
4114	Cornelius Family Literacy Collaborative
4115	Salem Even Start
4116	Hawthorne Alternative High School
4120	National Association for Gifted Children
4121	National Association for the Education of Young Children
4122	Institute for Leadership and Diversity in Education
4123	Oregon Alliance for Arts Education
4124	Oregon Art Education Association
4125	Oregon Association for Career and Technical Education
4126	Oregon Association for Talented and Gifted
4127	Lane Arts Council
4128	SUN Initiative/Multnomah County Office of School & Community Partnerships
4129	Ensworth Elementary School
4131	North Wasco County SD 21
4132	Central Little School, Inc
4133	Oregon Head Start Association
4135	Oregon School Psychologists Association
4136	Oregon School Safety Association
4137	Oregon Science Education Council
4138	Oregon Theatre Arts Association
4141	Teach Oregon Application System
4142	World Affairs Council/Global and Multicultural Resource Center
4145	YMCA of Columbia-Willamette
4146	Cesar Chavez Elementary School
4157	Holt Elementary School
4158	University of Phoenix
4159	Lesley University
4167	Eastern Oregon Head Start/Baker City Center
4169	Horizon Christian School
4171	Eastern Oregon Head Start/Union Center
4172	Eastern Oregon Headstart/Elgin Center
4175	Southern Oregon Head Start-White City
4176	Mt Hood Community College Head Start - Fairview Site
4177	Mt Hood Community College Head Start - Cascade Crossing
4178	Mt Hood Community College Head Start-Midland Site
4179	Umatilla-Morrow Co Head Start-Pine Tree Center
4180	St Andrew Nativity School
4181	Southern Oregon Head Start Riverside Head Start
4185	Helen Gordon Child Development Center- PSU
4194	Sisters Christian Academy
4195	Oregon Child Development Coalition (OCDC) - Central Office
4196	Oregon Child Development Coalition (OCDC) of Washington County
4197	Great n Small Child Development Ctr
4198	Head Start of Harney County
4199	North Central ESD Early Education Head Start

4200	Oregon Department of Community Colleges and Workforce Development
4202	Nixyaawii Community School
4203	Doernbecher Childrens Hospital (educational program)
4206	City View Charter School
4210	Jane Goodall Environmental Middle Charter School
4212	Self Enhancement, Inc/SEI Academy
4216	Reynolds Arthur Academy
4220	Sherwood Charter School
4221	South Columbia Family School
4223	Clackamas Web Academy
4224	Barnes-Miller Child Development Center
4225	Silver Crest School
4226	Clackamas Middle College
4230	Woodburn Arthur Academy
4232	Ron Russell Middle School
4238	Mt Hood Community College Head Start-Russellville Site
4244	The Toy Box
4248	Winston Head Start
4252	Ashland Family YMCA
4256	Childrens Choice Montessori - Springfield
4258	Childrens Choice Montessori - Eugene
4259	Christian Life Academy
4262	La Pine COIC Dropout Re-engagement Program
4263	Columbia Academy
4269	Co-Op Family Center
4274	Discoveryland Preschool and Daycare Center Inc
4275	Early Education Program, Creslane Elementary
4277	Early Education Program, Junction City
4278	Early Education Program, Malabon Elementary
4280	Early Education Program, Ridgeview
4290	J Bar J Learning Centers - Boys Ranch Campus
4291	St Francis School
4292	Holy Family Academy
4294	Roseburg 1-5 Head Start
4296	Eastmont Community School
4299	Maple Lawn Preschool
4303	Oregon Outreach Inc Molalla Pride
4310	Salem Child Development Center - Forest Ridge
4315	South Coast Christian School
4316	South Coast Head Start - Port Orford
4318	St Clare Preschool
4320	The School House
4322	Tinker Bell Preschool
4325	Umatilla-Morrow Co Head Start-Boardman CDC
4330	SOLV
4332	Islamic School of Portland

4336	Family Development Center
4337	The After School Club, LLC
4338	Metropolitan Family Services
4339	Linn-Benton Community College - Central Linn Preschool Cooperative
4341	Agricultural Research Foundation
4342	Joan Austin Elementary School
4346	Mid-Willamette Valley Community Action Agency, Inc
4349	Puddletown School
4352	Mudpies & Lullabies Preschool
4358	Oregon Tradeswomen Inc
4360	Santiam Montessori School
4364	Alberta Rider Elementary School
4365	The Warner School
4366	Eastern Oregon Headstart - La Grande Center
4367	E3: Employers for Education Excellence
4368	Teachers Development Group
4369	Milwaukie Academy of the Arts
4371	ODE Head Start
4372	ODE Even Start
4377	Oregon Association for Comprehensive Education
4378	URCEO-Upper Rogue Center for Educational Opportunities
4379	Business Education Compact
4387	The Goddard School
4388	St Thomas Academy
4390	Valley Inquiry Charter School
4392	Pioneer Secondary Alternative High School
4395	Childs Way Charter School
4396	Vernonia Middle School
4399	Oregon Charter Academy
4400	Portland Arthur Academy Charter School
4402	Schools Out Washington/YWCA of Seattle-King County/Snohomish County
4403	Stafford Academy
4409	ODE Grants Management System
4411	Mid-Valley Christian Academy
4417	Umatilla-Morrow Head Start Heppner Center
4418	Umatilla-Morrow Co Head Milton-Freewater CDC
4421	Laurelwood Academy
4423	South Coast Head Start - Gold Beach Site
4424	South Coast Head Start - Coos Bay Site
4425	South Coast Head Start - Coquille Valley Site
4426	Oregon Business Council
4429	Tom McCall Elementary School
4430	FOOD for Lane County
4432	Oregon School Nutrition Association
4434	Baker Prairie Middle School
4435	Philander Lee Elementary School

4439	Linkville Academy Overlap
4440	Academy of Arts and Academics
4441	Police Activities League of Greater Portland (PAL)
4454	Alternative Services Oregon-Inc
4455	Portland Schools Foundation
4457	Vernonia Community Preschool
4459	Brookings Harbor Christian School
4460	Early Education Program, St Paul
4461	Early Education Program, Veneta
4466	Rising Stars Preschool Inc
4471	Mastery Learning Institute
4474	International School of Beaverton
4475	Cascade Heights Public Charter School
4476	TRAILS Outdoor School
4477	SE Works, Inc.
4478	Sunshine School
4480	Springwater Environmental Sciences School
4481	Neah-Kah-Nie Middle School
4482	Oregon College of Art & Craft
4484	Sweet Home Charter School
4485	Harney ESD Regional Services Center
4486	TERC Inc
4487	Commission on Children and Families
4499	Grande Ronde Academy
4506	Footsteps Preschool, Inc.
4507	Alliance High School
4508	Outside In-Urban Ed
4509	West Hills Schools Montessori - Lake Oswego
4510	National College of Natural Medicine
4513	Fern Ridge Child Dev Ctr
4522	Park Academy
4527	Southern Oregon Head Start-Merriman Center-Part Day
4529	Umatilla-Morrow Head Start - Sam Boardman Center
4532	Oregon Parent Training and Information Center (OrPTI)
4534	Portland Village School
4544	Woodburn Success
4545	Eagle Ridge New Tech High School
4554	Arts and Technology Academy at Jefferson
4555	Academy for Character Education
4562	Southern Oregon ESD EI/ECSE-Josephine
4564	Yamhill Carlton Intermediate School
4565	Learning Years, Inc.
4567	Salus University
4568	Oregon Research Institute
4579	Kindercare
4584	Abacus Research, LLC

4585	Alliance Charter Academy
4587	NAYA Many Nations Academy (MNA)
4588	Trask River High School
4589	Early College High School
4590	Woodburn Family Literacy Center
4591	International Community School
4592	Corbett School
4593	Madrone Trail Public Charter School
4595	Forest Grove Community School
4596	Roberts High School
4600	Hilltop Preschool and Kindergarten
4601	Gresham Arthur Academy
4602	St Helens Arthur Academy
4604	The Cottonwood School of Civics and Science
4607	Inspired Minds Prep
4608	Chess for Success
4609	Three Lakes High School
4610	Riddle Head Start
4611	Winston 3 Head Start
4613	Mt Hood Community College CDFS-Arbor Glen
4614	Mt Hood Community College CDFS - Hazelwood
4618	Montessori Cares
4619	Country Kids Learning Center
4629	Prince of Peace School
4631	Head Start of Lane Co-B Street
4632	Head Start of Lane Co-1250 Main Street
4634	Salem/Keizer Coalition for Equality, The
4635	Willow Creek Academy
4636	St Vincent de Paul - First Place Kids Center
4637	Inavale Community Partners dba Muddy Creek Charter School
4638	Beaverton Academy of Science and Engineering
4639	Sue Buel Elementary
4641	Free Orchards Elementary School
4642	Lincoln Street Elementary School
4643	Quatama Elementary School
4645	ODE NSLP
4646	Ponderosa Elementary
4647	Creekside Junior Academy
4650	The Arc of Oregon
4652	Early Education Program, Centennial
4656	Early Education Program, Howard
4657	Early Education Program, Jefferson
4659	Oregon Coalition on Housing and Homelessness
4667	Lupine Community Montessori Charter School
4669	Salem-Keizer Education Foundation
4670	Summit Learning Charter

4671	Bonny Slope Elementary School
4672	Oregon Child Development Coalition (OCDC) of Jackson County
4673	Oregon Child Development Coalition (OCDC) of Klamath County
4680	William E Miller Elementary
4682	Imagine That Creative Childrens Center
4684	Imagine That Creative Childrens Center
4685	Pioneer Relief Nursery
4690	Evergreen Virtual Academy
4696	International Consultants, Inc.
4697	Oregon Forest Resources Institute
4699	Hendrickson Academy LLC
4701	Columbia County Christian
4702	Silvies River Charter School
4703	Rosedale Elementary School
4704	UCAN Head Start - UCC Site
4705	Umatilla-Morrow Co Head Start Hermiston High School Early Head Start
4707	Crook County Christian School
4711	Early Education Program, Adams Site
4712	Springville Elementary School
4713	Scouters Mountain Elementary
4714	Verne A Duncan Elementary School
4715	Happy Valley Middle School
4717	Bridgeway House
4718	Scotts Valley School
4719	Gladstone Center for Children and Families
4720	The Ivy School
4721	Head Start of Lane Co-Bailey Hill
4722	Head Start of Lane Co-LCC
4723	Head Start of Lane Co-Fairfield
4724	Head Start of Lane Co-Oakridge
4726	Just Kids Early Learning Center
4727	Northwest Center for Educational Options
4728	Baker Web Academy
4729	Redmond Proficiency Academy
4730	Ridges Elementary School
4733	Head Start of Lane Co-Florence
4734	Trinity Lutheran School
4735	Marian Academy
4739	Camas Ridge Community Elementary
4740	Metro East Web Academy
4741	Impact Northwest
4744	Timber Ridge School
4745	Molalla River Academy
4746	The Community Roots School
4748	Americas Best Kids School
4752	Portland Street Child Development Center

4754	Douglas County Juvenile Detention and Shelter Care Facility
4757	Multnomah County Juvenile Justice Division
4758	Bob Belloni Ranch, Inc.
4759	Baker Early College
4762	Ardenwald Elementary School
4763	Happy Valley Elementary School
4764	Lewelling Elementary School
4765	Linwood Elementary School
4766	Oregon Trail Elementary School
4767	Rock Creek Middle School
4768	The Salvation Army White Shield Center
4770	Slavic Christian Academy - Portland
4771	Hood View Junior Academy
4772	Frontier Education of Oregon (Sterling Education)
4775	Umatilla-Morrow Co Head Start Enterprise Center
4776	Umatilla Morrow Co Head Start Wallowa Center
4777	Umatilla Morrow Co Head Start Stanfield Center
4778	Southern Oregon Head Start - Foothills
4783	Christa McAuliffe Academy - School of Arts and Sciences
4784	Salem Child Development Center - Dallas Snapdragons
4785	Deschutes County Juvenile Detention
4786	Lane County Department of Youth Services
4787	Josephine County Juvenile Justice
4789	Noahs Ark Early Learning Center
4791	Slavic Christian Academy - SE Ptld
4792	Gresham Heights Learning Center
4793	Rosland Elementary
4795	Drinking Gourd Elementary School
4798	Creative Children's Center
4799	A Renaissance School of Arts and Sciences
4800	Carver School
4801	Freedom Thru Freestyle Inc.
4802	Clackamas Academy of Industrial Sciences
4804	Community Alliance of Lane County
4805	Arco Iris Spanish Immersion School
4806	The Early Learning Community at Pacific University
4807	Lincoln Commission on Children and Families
4808	Rimrock Trails
4810	OnTrack Inc
4817	Lower Columbia Community College
4819	Walla Walla Community College
4820	Oregon Trail Academy
4821	Logos Charter School
4822	Rockwood Preparatory Academy
4823	Sunny Wolf Charter School
4826	Victory Academy

4827	YCRC Little Cubs Preschool
4830	Happy Hollow Children's Center
4831	Mid-Coast Christian School
4832	Research Foundation for Education Excellence, Inc.
4833	Sheridan AllPrep Academy
4834	Kids Unlimited of Oregon
4836	Adelante Mujeres
4837	KC Distance Learning LLC d/b/a Aventa Learning
4838	Sunshine Preschool & All Day Camp
4840	Eugene Waldorf School
4841	Kellys Kid Care, LLC
4842	Northwest Chinese Academy
4843	Bay Babies Preschool Plus
4844	Covenant Christian Academy
4845	National Assn of State Directors of Migrant Education
4847	The Meadowlake School
4848	Falcon Heights
4850	Eagle Charter School
4851	STAR Autism Support Inc.
4852	TRI Leadership Resources
4856	Rivers Edge Academy Charter School
4857	Winter Lakes High
4858	Kalapuya Elementary School
4859	Straub Middle School
4860	Beyond the Basics Child Care LLC
4861	ODE PCS
4862	Oregon CTE Student Leadership Foundation
4865	Oregon Employment Department
4866	Oregon Association for the Education of Young Children
4867	Hope Chinese Charter School
4868	A+ Real Estate School
4869	A1 Superior Schools
4870	Abdill Career College, Inc.
4871	ABC School of Real Estate
4872	Academy of Cosmetology Careers
4873	Academy of Hair Design
4874	Academy of Legal Investigators
4875	Accelerated Learning Systems LLC
4876	AccounTax of Oregon, Inc.
4877	Advanced Education Systems, LLC
4878	Advantage Real Estate School-Portland
4879	Aesthetics Institute
4880	Albany Weld-Trade School
4881	Allied Medical X-Ray Institute
4882	American Jewelers Institute
4883	Amerist Schools, Inc.

4884	Angel Ink Tattoo School
4885	Anthem College
4887	Appraisal & Real Estate School of Oregon
4888	Appraisal Institute
4890	Art Instruction Schools, Inc.
4891	Ashland Institute of Massage, Inc.
4892	At-Home Professions
4893	Aveda Institute Portland
4894	Barbizon School of Portland
4895	Beau Monde Academy of Cosmetology
4897	Beau Monde College of Hair Design
4898	Beauty is Skin Deep
4899	Bella Institute School of Cosmetology
4900	Betty's Pet Grooming School
4901	Beyond Limitations Career School
4902	Black Magic Tattoos
4903	Canyonview Equestrian College
4904	Captain Jack's Tattoo and Piercing School, LLC
4905	Career Enhancement Center
4906	Careers Real Estate School
4907	Carole's Cosmetic Tattoo
4908	Center for Professional Studies
4909	Century 21 American Dream Realty School
4910	Century 21 Best Real Estate School
4911	Century 21 Harris & Taylor
4912	Certified Dental Careers, LLC
4914	College of Cosmetology Careers Unlimited
4915	College of Cosmetology, Inc.
4916	College of Hair Design Careers
4917	Dee LaVon School of Massage
4918	DePaul Industries Training Centers
4919	Dragonfly Tattoo School
4921	East-West College of the Healing Arts
4922	Elite Truck School
4923	ERA Northwest School of Real Estate
4924	Eugene Tattoo & Body Piercing Company
4925	Everest Institute
4926	ExamFX
4927	Floral Design Institute, Inc.
4928	Forbidden School of Body Art
4929	Franklin Institute of Sales
4930	Future #1 College of Cosmetology
4931	Garden of Ink Tattoo School
4932	Graveyard Tattoos
4933	H & R Block Income Tax School, Stark PDX
4934	H & R Block Income Tax School, 181st PDX

4935	H & R Block Income Tax School, 82nd PDX
4936	H & R Block Income Tax School, Albany
4937	H & R Block Income Tax School, Aloha
4938	Boys & Girls Club of Albany
4939	Boys & Girls Clubs of Portland Metro Area
4940	Boys & Girls Clubs of the Rogue Valley
4941	Busy Bee Academy
4942	Central Douglas County Family YMCA
4943	Y of Klamath Falls
4944	Neighbors For Kids
4945	Salem Family YMCA
4946	West Womens and Childrens Shelter
4947	City of Portland Parks and Recreation
4948	Tenas Illahee Child Care Center
4949	Cub Corner
4950	Fairfield Baptist Church Child Development Center
4951	Stepping Stone Day School
4952	Tillamook Early Learning Center
4953	Moss St Children's Center
4954	H & R Block Income Tax School, Astoria
4955	H & R Block Income Tax School, Baker City
4956	H & R Block Income Tax School, Beaverton
4957	H & R Block Income Tax School, Bend
4958	H & R Block Income Tax School, Brookings
4959	H & R Block Income Tax School, Cave Junction
4960	H & R Block Income Tax School, Central Point
4961	H & R Block Income Tax School, Division PDX
4963	H & R Block Income Tax School, Eugene
4964	H & R Block Income Tax School, Florence
4965	H & R Block Income Tax School, Fremont PDX
4968	H & R Block Income Tax School, Hermiston
4969	H & R Block Income Tax School, Hillsboro
4970	H & R Block Income Tax School, K.Falls
4971	H & R Block Income Tax School, LaGrande
4972	H & R Block Income Tax School, Lombard PDX
4973	Hillsboro Online Academy
4974	H & R Block Income Tax School, McMinnville
4975	H & R Block Income Tax School, Milwaukie
4976	H & R Block Income Tax School, Newport
4977	H & R Block Income Tax School, North Bend
4978	H & R Block Income Tax School, Oregon City
4979	H & R Block Income Tax School, Pendleton
4980	H & R Block Income Tax School, Redmond
4981	H & R Block Income Tax School, Roseburg
4982	H & R Block Income Tax School, Salem
4983	H & R Block Income Tax School, Salem

4985	H & R Block Income Tax School, Sandy PDX
4986	H & R Block Income Tax School, Springfield
4988	H & R Block Income Tax School, The Dalles
4989	H & R Block Income Tax School, Tillamook
4990	H & R Block Income Tax School, Tualatin
4991	H & R Block Income Tax School, Wilsonville
4992	H & R Block Income Tax School, Woodburn
4993	H & R Block Income Tax School-Salem
4994	Hair We Are Beauty College
4995	Hallmark Real Estate School
4996	Heritage School of Interior Design
4997	Hot Rod Bettie's Tattoo School
4998	IBS School of Cosmetology-Eugene
4999	IBS School of Cosmetology-Springfield
5000	IITR Truck School - Albany
5001	Child Care Development Services Inc
5002	Northwest Nutrition Service Inc
5003	Jackson-Josephine 4-C Council
5004	IITR Truck School - Central Point
5005	IITR Truck School - Clackamas
5006	IITR Truck School - Creswell
5007	IITR Truck School - Redmond
5008	Image Designers College of Cosmetology
5009	Ink for Yourself Tattoo School
5010	Institute for Professional Care Education
5011	Insurance Training Associates, LLC
5012	Intellipass, Inc.
5013	International Sommelier Guild
5014	Immigrant and Refugee Community Organization
5015	Jackson Hewitt Tax School - Albany
5016	Jackson Hewitt Tax School - Beaverton
5017	Jackson Hewitt Tax School - Portland
5018	Jackson Hewitt Tax School - Springfield
5020	Liberty Tax School - 14250
5021	Liberty Tax School - Grants Pass
5022	Liberty Tax School - SW Portland
5023	Liberty Tax School #3419
5024	Liberty Tax School #3851
5025	Liberty Tax School #5327
5026	Liberty Tax School White City - #4924
5027	Liberty Tax Service School 5641
5028	Liberty Tax Service School of Canby
5030	Liberty Tax Service Tax School #2927
5031	Lifetime School of Tattooing
5032	LTS Computer Training Center
5033	Main Street Montessori Assoc Teacher Ed Program

5034	Marinello School of Beauty
5035	Montessori Institute Northwest
5036	Montessori of Alameda Teacher Educ. Program
5037	NASCAR Technical Institute
5038	Nashville Auto-Diesel College
5039	National Academy of Financial Literacy
5040	National Personal Training Institute, Inc.
5041	National Tattoo Academy, LLC
5042	Portland Inc dba New Horizons Computer Learning Ctr of Portland
5043	Norman F Webb RE Broker Courses
5044	Northwest College - Beaverton
5045	Northwest College - Eugene
5046	Northwest College - Happy Valley
5047	Northwest College - Hillsboro
5048	Northwest College - Tualatin
5049	Northwest College of Construction
5050	Northwest Institute for Healthcare Training, Inc
5051	Northwest Nannies Institute
5052	Northwest School of Animal Massage
5053	NW Institute of Esthetics, Inc.
5054	Online Insurance Training LLC
5055	Mid Columbia Community Action Council Inc
5056	Lowrie Primary School
5057	Trillium Creek Primary School
5058	Ridgeview High School
5059	Two Rivers Dos Rios Elementary
5060	Le Monde French Immersion Public Charter School
5063	Woodland Charter School
5064	Cesar E Chavez Elementary
5066	Battle Creek Elementary School
5068	onlineEd.com
5069	Oregon Dermal Academy, Inc.
5070	Oregon Farrier School
5071	Oregon Institute of Aesthetics, LLC
5072	Oregon Institute of Cosmetology
5073	Oregon Medical Training - Bend
5074	Oregon Medical Training - Springfield
5075	Oregon Pet Grooming Academy
5076	Oregon School of Massage--Portland
5077	Oregon School of Massage--Salem
5078	Oregon School of Tattoo Arts
5079	Pac West Insurance School, Inc.
5080	Pacific Northwest Tax School
5081	Paul Mitchell the school
5082	Pendleton School of Hair Design
5083	Peninsula Real Estate School

5084	PFS Tax School
5085	Phagans' Beauty College
5086	Phagans' Central Oregon Beauty College
5087	Phagans' Grants Pass College of Beauty
5088	Phagans' Medford Beauty School
5089	Phagans' Newport Academy of Cosmetology Careers
5090	Phagans' School of Beauty
5091	Phagans' School of Hair Design-Happy Valley
5092	Phagans' School of Hair Design-Portland
5093	Summit Salon Academy - PDX
5094	Portland Actors Conservatory
5095	Portland Bartending Academy
5096	Portland Beauty School
5097	Portland School of Radiography
5099	Primerica Life Insurance Co. - Hillsboro
5100	Primerica Life Insurance Co. - Milwaukie
5101	Primerica Life Insurance Co.-Ambassador
5102	Primerica Life Insurance Co.-Eugene
5103	Primerica Life Insurance School-Medford
5104	PRO SCHOOLS
5105	Randy Potter School of Piano Technology
5106	Rapid Eye Institute
5107	Rogue Valley Phlebotomy School, Inc.
5108	Roseburg Beauty College
5109	Sage School of Massage & Healing Arts
5110	Scapegoat Tattoo School
5111	Skin City Tattoos
5112	Southern Oregon Dental Asst. Educ.
5113	Sports Management Worldwide
5114	Springfield College of Beauty
5115	Sumner College
5116	Tangled Ends Hair Academy
5117	The Dalles Academy of Hair Design
5118	The Income Tax School, Inc.
5119	The Parlour Tattoo
5121	The Red Herring Project
5122	The Wellspring School for Healing Arts, LLC
5123	Tillamook County Real Estate School
5125	Train Agents, Inc.
5126	Treasure Valley Academy of Beauty
5127	United Bicycle Institute - Ashland
5128	United Bicycle Institute-Portland
5129	Universal Technical Institute Motorcycle/Marine Mechanics
5130	Universal Technical Institute Motorcycle Mechanics
5131	Universal Technical Institute of Arizona, Inc.
5132	Universal Technical Institute of Northern CA, Inc

5133	Universal Technical Institute of Texas, Inc.
5134	Institute of Technology
5135	VOLTA: Vocational Outside Lineworker
5136	Waldorf Teacher Education
5137	Warren's Real Estate School
5138	West Coast Phlebotomy Inc.
5139	Western Pacific Truck School of Oregon, LLC
5140	Wieden + Kennedy 12 LLC
5141	Willamette Valley Dental Assisting School
5142	WyoTech
5143	WyoTech - Blairsville
5144	WyoTech - West Sacramento
5145	WyoTech-Laramie
5146	Liberty Tax School - Klamath Falls
5147	A.D. Banker & Company, L.L.C.
5148	Boys & Girls Club of the Greater Santiam
5150	Insight School of Oregon Painted Hills
5152	Rosemary Anderson High School - East (Gresham)
5153	Albany Community After School Program (CAP)
5154	Southside Youth Outreach, Inc.
5155	Boys & Girls Club of the Western Treasure Valley
5156	Little Promises Children's Program
5159	Foundations for a Better Oregon
5160	Wake Robin School
5161	Sunset Empire Park and Recreation District
5162	The Salvation Army
5163	Baker County
5164	Benton County
5165	Clackamas County
5166	Clatsop County
5168	Columbia County
5169	Coos County
5170	Crook County
5171	Curry County
5172	Deschutes County
5173	Douglas County
5174	Gilliam County
5175	Grant County
5176	Harney County
5177	Hood River County
5178	Jackson County
5179	Jefferson County
5180	Josephine County
5181	Klamath County
5182	Lake County
5183	Lane County

5184	Lincoln County
5185	Linn County
5186	Malheur County
5187	Marion County
5188	Morrow County
5189	Multnomah County
5190	Polk County
5191	Sherman County
5192	Tillamook County
5193	Umatilla County
5194	Union County
5195	Wallowa County
5196	Wasco County
5197	Washington County
5198	Wheeler County
5199	Yamhill County
5200	Washington School for the Blind
5201	Dillard Alternative High School
5202	Choices Independent Learning
5203	Early Education Program, Buena Vista
5204	Early Education Program, Brattain
5205	Kids Unlimited Academy
5207	Animal House Preschool
5208	Rogue Valley Children's Relief Nursery
5209	MountainStar Family Relief Nursery
5210	Family Tree Relief Nursery - Albany
5211	Volunteers of America Oregon
5212	Oregon Pediatric Society
5213	Family Stepping Stones - Clackamas County Relief Nursery
5214	Treasure Valley Childrens Relief Nursery
5215	Boys & Girls Club of Corvallis
5216	LifeWorks NW Childrens Relief Nursery
5217	Early Learning Hub, Inc
5218	Kairos PDX
5219	Journey to Freedom Project Foundation
5220	Black Parent Initiative
5221	Yachats Youth Programs
5224	REAP INC.
5225	Citizens for Safe Schools
5226	True Life Fellowship Inc
5227	United Way of Lane County
5228	Catholic Charities
5230	United Way of the Columbia-Willamette
5231	Oregon Association of Relief Nurseries
5233	Yamhill County Care Organization
5234	Saturday Academy

5235	The Lane Education Foundation
5236	High Desert Museum
5237	Foundation for Family Science and Engineering
5238	Lutheran Community Services Northwest
5239	Girls Inc. of the Pacific Northwest
5240	Strengthening Rural Families
5241	Oregon Council on Developmental Disabilities
5243	Deschutes Public Library District
5244	Friends of the Children Portland
5245	Northwest Family Services
5246	Bnai Brith Mens Camp Association
5247	Salem Child Development Center - Liberty Gardens
5248	Oregon State University Foundation
5249	Scio Youth Club
5250	Innovations Academy
5251	Crater Lake Academy
5252	Mountain View Academy
5254	Building Healthy Families
5255	Small Steps Child Care Center and Preschool
5256	Options for Southern Oregon, Inc.
5257	Partnership Against Alcohol and Drug Abuse
5258	Community in Action
5259	Maslow Project
5260	College Dreams, Inc.
5261	Philomath Youth Activities Club, Inc.
5262	Latino Network
5263	Momentum Alliance
5264	Jackson Street Youth Shelter, Inc
5265	Resolve
5266	Plaza de Nuestra Comunidad
5267	Mano a Mano Family Center
5268	Open School East
5269	ODE Pediatric Nursing Facilities District
5270	Providence Pediatric Nursing Facility
5271	Boys and Girls Club of Salem, Marion and Polk Counties
5272	City of Gresham
5273	Community Counseling Solutions Inc
5274	Oregon Human Development Corporation
5275	Q Center
5276	Relief Nursery - Springfield
5277	Youth Development Coalition of Lincoln County
5278	Hacienda Community Development Corporation
5279	Knowledge Universe Education
5280	The Blueprint Foundation
5281	Family Tree Relief Nursery - Lebanon
5282	Career Technical Education Center

5283	Siskiyou Community Health Center
5284	Families First Parent Resource Center
5285	City of Central Point Parks and Recreation KidVenture Preschool
5286	Learning Loft @Kid Time!
5287	Pendleton Early Learning Center
5288	Washington School for the Deaf
5289	Oregon Education Investment Board
5290	Higher Education Coordinating Commission
5292	Pacific Crest Middle School
5293	Silver Rail Elementary School
5294	Klamath Tribal Health and Family Services
5296	Ferndale Elementary School
5298	Dallas Community Charter
5299	Oregon State Hospital - Junction City Campus
5300	Oregon Outreach Inc - Scappoose SD
5301	Family Relief Nursery - North Douglas
5302	Barnes Butte Elementary
5303	Cascadia Behavioral Healthcare
5304	The Valley School of Southern Oregon
5305	SAGE Youth Residential Program
5306	Airway Science for Kids Inc.
5307	Boys & Girls Clubs of Emerald Valley
5308	Black Educational Achievement Movement
5309	Bend International School
5310	Oregon Campus Compact
5311	Worksystems Inc
5312	Friends of the Children of the Klamath Basin
5313	Second Chances Are For Everyone
5314	Boys & Girls Club of Southwestern Oregon
5316	Hawthorn Farm Learning Years Day School
5317	Pathfinders of Oregon
5318	Healthy U
5319	Boys & Girls Club of the Umpqua Valley
5320	Boys & Girls Club of Redmond/Terrebonne
5321	Hollywood Theatre
5322	Reach Out and Read, Inc.
5323	Tillamook CARE
5324	Klamath Basin Behavioral Health
5325	Deschutes County Healthy Beginnings
5326	Clatsop County Juvenile Dept
5327	Columbia Community Mental Health Inc.
5328	Cow Creek Health & Wellness Center
5329	Sherman County Juvenile Dept
5330	Washington County Juvenile Dept
5331	Jackson County Juvenile Division
5332	A Family for Every Child

5333	Community Action Team (St Helens)
5335	Boys & Girls Club of Western Lane County
5337	Baker County Public Library
5338	Oregon Albacore Commission
5339	Willamette Farm and Food Coalition
5341	Schoolyard Farms
5342	World of Speed
5343	Teaching With Purpose
5344	Outgrowing Hunger
5345	Harvest House Missions Inc
5346	NeighborWorks Umpqua
5347	Daisy C.H.A.I.N. Creating Healthy Alliances In New-Mothering
5348	Food Roots
5349	Bridge Charter Academy
5350	National Equity Project
5351	Growing Gardens
5352	Seashore Family Literacy
5353	Heart of Oregon Corps, INC
5354	South Fork John Day Watershed Council
5355	Klamath Learning Center
5357	Sutherlin Valley Online Academy
5358	The Center for Dialogue and Resolution
5359	Bridges High School
5360	Planting Communities
5361	NPC Research
5362	Vivian Olum Child Development Center
5363	Central City Concern
5364	New Directions Northwest Inc. Recovery Village, Women's and Children's Program
5365	Willamette Family Inc.
5366	Southern Regional Education Board
5367	Comprehensive Options for Drug Abusers, Inc.
5368	Keizer United
5369	ODE YDD District
5370	Imagine That Creative Children's Center - Jerome Prairie
5371	Native American Rehabilitation Association of the Northwest, Inc
5372	Milestones Women's Program
5373	Family Resource Center of Central Oregon
5374	Douglas County Juvenile Department
5375	Clackamas County Children, Youth & Families Division
5376	Options Counseling & Family Services
5377	Meridian Creek Middle School
5378	Family Relief Nursery - Creswell
5379	Basic Rights Oregon
5380	Cascade Opportunity Center
5381	Mountainside High School
5382	Sato Elementary School

5383	John Day Canyon City Parks and Recreation
5384	Desert Sky Montessori
5385	The Cannon Beach Academy
5386	Samara Learning Center
5387	Partners for a Hunger-Free Oregon
5388	Lake Health District
5389	Stanfield Public Library
5390	Providence Milwaukie Hospital
5391	Archdiocese of Portland in Oregon
5392	Frontier Charter Academy
5393	Wallowa County Department of Youth Services
5394	Todos Juntos
5395	Bookkeeping Career Institute
5396	Epicodus, Inc
5397	Pacific Healthcare Training
5399	Providence Medical Center
5400	Christian Culinary Academy
5401	ODE Hospital Program District
5402	Oregon Robotics Tournament & Outreach Program (ORTOP)
5403	CAPACES Leadership Institute
5404	Catholic Community Services
5405	Interface Network Inc.
5406	Youth Contact, Inc
5407	NNEBA Soul District Business Association
5408	Hé Lín Chinese Immersion Elementary School
5409	Gorge Academy of Cosmetology
5410	Johnny Matthew's Hairdressing Training School
5411	Direction Service, Inc.
5412	Family of Friends Mentoring
5413	Center for African Immigrants and Refugees of Oregon (CAIRO)
5414	Youth 71five Ministries
5415	TiE Oregon
5416	Northwest Oregon Works
5417	Wallowa Resources Inc
5419	SOWIB
5420	WWNDT Services Inc
5421	Curry County SWCD
5422	Sauvie Island Center
5423	School Garden Project of Lane County
5424	Zenger Farm
5425	Rogue Valley Farm to School
5426	Jefferson County 4-H Board
5427	Rose City Park
5428	Realms High School
5430	Oregon Agriculture in the Classroom Foundation
5431	Oregon Beef Council

5432	University of Kansas Center for Research, Inc.
5433	Morrow Education Center
5434	Gib Olinger Elementary School
5435	Mid-Willamette Family YMCA
5436	Marion County Juvenile Department
5438	AYCO
5439	Elevate Oregon
5440	Cascade Virtual Academy
5441	Destinations Career Academy of Oregon
5443	South Valley Academy
5444	TEACH-NW
5445	Ecotrust
5446	Oregon Family School
5447	Curry Public Library
5448	Cascade Pacific RC & D
5449	Kartini School
5450	Legacy 3
5451	Beatrice Morrow Cannady Elementary
5452	North Star Elementary
5453	Village Home
5454	City of Portland
5455	Harmony Academy
5456	Meals on Wheels People, Inc
5457	Willamette Connections Academy
5458	International School Modern Technology
5459	Oregon FFA Association
5460	Coast Community Health Center
5461	Wild Lilac Child Development Community
5462	Big Brothers Big Sisters Columbia Northwest
5463	Human Solutions, Inc.
5464	Antfarm
5465	Youth Rising
5466	City of Hermiston
5467	New Dream Family Center
5468	Samaritan North Lincoln Hospital
5469	Northwest Youth Discovery
5470	St. Mary's Home for Boys, Inc.
5471	Inspire Early Learning Centers
5472	Camp Fire Columbia
5473	Klamath KID Center, Inc.
5474	Giggles & Grace ELC
5475	Oregon Youth Authority
5476	TiE Oregon Foundation
5477	Grow Portland
5478	The Environmental Center
5479	Corvallis Environmental Center

5480	White Oak Farm & Education Center
5481	Walla Walla Valley Farm to School
5482	Rogue Valley Mentoring
5483	Winston Area Community Partnership
5484	Condon Child Care
5485	El Programa Hispano Catolico
5486	Cobb Children's Learning Center
5488	Youth Era
5489	Steins Pillar Elementary
5490	Keizer Peer Court
5491	Oregon International School
5492	Philomath Academy
5493	Sea Mercy - Growing a Future Farm School
5494	Agri-Camp USA
5495	Marion Polk Food Share
5496	Marshfield Junior High
5497	Umpqua Valley Farm to School
5498	Winter Lakes Elementary
5499	Fruit and Flower Child Development Center
5500	Hugh Hartman Elementary
5502	Curry County Juvenile Department
5504	Columbia Counseling & Consultation
5505	Southern Oregon Success Academy
5506	FLEX Online School
5507	Education Explorers, LLC
5508	Seed of Faith Ministries
5509	Baker Early Learning Center
5512	InterMountain Virtual Learning Academy
5513	Seeds of Greatness
5514	McKenzie Montessori Institute
5515	Wildflower Preschool and Child Care LLC
5516	Little Hands Child Care & Preschool, llc
5517	Little Smiles
5518	Lil Hands Daycare
5519	Nic Nacs Quality Childcare
5520	Sunshine Early Learning Childcare Center
5521	Miss Melissa's Preschool
5522	Precious Cargo Preschool and Childcare
5523	Priceless Treasures
5524	Lovely Kids Daycare LLC
5525	Island Adventures Preschool & Child Care
5526	Monkey Tree Learning Center
5527	Amazing Minds Child Development Center and Preschool Inc
5528	Great Beginnings Child Care & Preschool, LLC
5529	Bend Preschool
5530	Rose Daily Daycare and Preschool

5531	Ermila's Childcare and Bilingual Preschool
5532	Little Tots Daycare and Preschool, LLC
5533	Pequenitos Day Care LLC
5534	Generation Montessori Bilingual Childcare LLC
5535	Analuisa Ayala
5536	Hey Diddle Diddle Learning Center Inc
5537	Laugh N Learn Academy / Daycare
5538	Mary's Guarderia y Preescolar
5539	All Families Welcome LLC
5540	Loving Beginnings Preschool and Child Care
5541	Happy Munchkins Preschool and Childcare
5542	Reach for the Stars Discovery School
5543	Little Lamb Daycare
5544	Faces of America
5545	Yoyo's Child Care
5546	The Ivy School
5547	Precious Little Lambs Preschool & Child Care
5548	Roscas Enterprise Inc
5549	Nurture and Bloom
5550	Danell Little
5551	Arce's Daycare
5552	Parkrose Montessori School
5553	Playtime Education LLC
5554	Picket Fence Preschool, LLC
5555	Learning Days Inc
5556	Itsy Bitsy Daycare
5557	Jardin Infantil Manitas Inquietas
5558	Pioneer Pre-school, LLC
5559	Cub House
5560	Little Angel's Daycare
5561	Mrs. Fields' Place Childcare & Preschool
5562	Harmony Montessori School
5564	Preescolar Day Care Jalisco
5565	AURAS Preschool LLC
5566	The Portland Montessori School
5567	Nonnie's Village
5568	Kidz Academy
5569	Maryams preschool
5570	Mommy Daycare: Just Like Home
5571	Happy Faces Child Care Development
5574	Espial Child Environment LLC
5575	Pequenos Exploradores Spanish Immersion Daycare
5576	New Sunrise
5577	The Finch Academy
5578	Sunrise Child Care
5579	Roxy's Preschool and Daycare

5580	Little Ants Child Care Inc
5581	Simply Kids Preschool
5582	Boulden Rogen Early Childhood Academy
5583	Nana's Daycare
5584	Little Wonders Child Care and Preschool Inc
5585	LA CASA DEL ARBOL
5586	Rosa Delia Preschool
5587	Gregoria Cardenas-Kukitas Child Care
5588	CENDI Xochipillan LLC
5589	Caminito a la Escuela LLC
5590	Awesome Blossom Child Care LLC
5591	Lorenza's Child Care LLC.
5592	Mentes Creativas Child Care LLC
5593	Better Together Central Oregon
5594	Cuevas Child Care
5595	Jamie's Daycare
5596	Alliance for Equity in Montessori Education
5597	Oregon Community Health Workers Association
5598	Bay Area Hospital
5599	Consejo Hispano
5600	Little Explorer Montessori
5601	Village Childcare Enterprises LLC
5602	Peaceful Earth Village
5603	The Garden of Bloom, LLC
5604	Baker Virtual Academy
5606	ODE SMVS District
5607	Playful Learning
5608	Micronesian Islander Community
5609	Raise the Village
5610	Ellie's Preschool and Daycare
5611	Bobbi Ann Corwin
5612	Rocking Horse Childcare and Preschool
5613	Children's Elite Home
5614	Masterminds Preschool & Family Care
5616	TenderLovingChildcareLLC
5617	Cedarwood Waldorf School
5618	SMCA
5619	Oregon Conference of Seventh-day Adventist
5620	North Santiam Options Academy
5621	The Salvation Army Ray & Joan Kroc Center
5622	Oregon Connections Academy
5623	Capital Christian School
5624	Oregon Department of Agriculture
5625	FSBC dba Salem Christian Academy
5626	Happy Valley Montessori School, LLC
5627	Linn County Juvenile Department

5628	Child's View Montessori School
5629	Lupe DeLeon
5630	Manzanita Bilingual School
5631	Primeros Amigos LLC
5632	Waldorf School of Bend
5633	First Circle of Friends Preschool and Kindergarten
5634	Geneva Academy
5635	Oregon Virtual Education (ORVED)
5636	Graduation Alliance
5637	Ecumenical Ministries of Oregon
5638	Boys and Girls Aid
5639	Kukatonon Oregon
5640	United Way of the Mid-Willamette Valley
5641	Trinity Academy
5642	Columbia Christian Schools
5643	Omolaso Preschool and Childcare
5644	Horizons - Foster Ed Program
5645	Corvallis Waldorf School
5646	Ms Julie's Place, LLC
5647	East Cascades Works
5648	Anchor Christian Academy
5649	Adrienne C. Nelson High School
5650	Caldera High School
5651	Criminal Information Services, Inc
5652	Tumwater Middle School
5653	Student Transportation of America – Corvallis OR
5654	Confluence
5655	Paidaeia Classical Christian School
5656	Oregon AgLink
5657	Background Investigation Bureau LLC
5658	Willamette Career Academy
5660	Baker Relief Nursery
5661	Central and Eastern Oregon Juvenile Justice Consortium
5662	Functional Living Skills Program
5663	Wheatley School
5664	Warrenton Middle School
5665	Portland Waldorf School
5666	Neverland Nursery School and Prekindergarten
5668	Scappoose Online Academy
5671	Atfalati Ridge
5672	Rootopia, LLC
5673	Elkton Community Education Center
5674	Gilliam County Juvenile Department
5675	Willamette Valley Academy
5677	Palisades World Language School
5679	Student Transportation of America - Lake Oswego

5680	Gladiola High School
5681	Fifth Corner Academy
5682	Klamath Home Learning Academy
5683	ESS West, LLC
5684	Westgate Christian School
5685	Phoenix-Talent Rising Academy
5686	St. Helens Virtual Academy
5687	Tigard-Tualatin Virtual Academy
5689	509J On-Line
5690	Compass School
5691	Multnomah Inverness School
5693	Valor Christian School International
5695	Coalition of Black Men
5696	Silver Falls Preschool
5697	Lutheran Community Services NW
5698	Gentog LLC
5699	Working Theory Farm
5700	Albany Public Schools Foundation
5701	Young Men's Christian Association of Walla Walla
5702	KinderCare Education
5703	Yamhill Community Action Partnership (YCAP)
5704	Community Outreach Inc.
5705	Clackamas Workforce Partnership
5706	Options Counseling and Family Services
5707	Friends of the Children Central Oregon
5708	Edustaff LLC
5709	Community Counseling Solutions
5710	Capital FC
5711	HomePlate Youth Services
5712	Isaac's Room
5713	Community Connection of Northeast Oregon, Inc.
5714	Oregon Lions Sight & Hearing Foundation
5716	St. John the Baptist Catholic School
5717	Loma Vista Elementary
5718	Rogue Primary School
5719	South Coast Online Learning Center
5720	Colton Virtual Academy
5721	Oliver Middle
5722	Warrior Academy
5723	Nyssa Virtual School
5724	Chesterton Academy of Blessed Pier Giorgio Frassati
5725	Oregon AFSCME Council 75
5726	St. Agatha Catholic School
5727	AFSCME Local 132
5728	Wallowa Middle School
5729	ODE BDWP District

5730	Klamath Works
5731	Educate Ya
5732	HOLLA School
5733	Higher Elevations Learning Place, INC
5734	Early Connections Bilingual Preschool & Daycare
5735	Kids Discovery Corner Daycare & Preschool Inc.
5736	Juguemos Juntos
5737	Little Thinkers ABC LLC
5738	Silly Billies Child Care LLC
5739	Mi Escuelita Bilingual Preschool and Childcare
5740	Sweet Peas Daycare & Preschool
5741	Roseburg Professional Childcare
5742	Early Horizon Dayschool
5743	The Stepping Stone Preschool and Daycare
5744	Wiggles and Giggles Childcare LLC
5745	The Exploration Center LLC
5746	Victoria's Home Daycare and Preschool
5747	Gratitude Gardena Childcare
5748	Miss Dustys Daycare LLC
5749	Rivera's Bilingual Preschool & childcare
5750	Rainbow Readers Preschool
5751	Belinda Looney Critter Campus Preschool & Childcare
5752	Early Start Preschool and Childcare Center
5753	Yuri's Certified Childcare
5754	Becky's Child Care LLC
5755	Santa's Little Cloud
5756	Growing With Pride Learning Centers, Inc
5758	Northwest Portland Area Indian Health Board
5759	Tillamook County Family YMCA Independent Living Program
5760	Tualatin Hills Park & Recreation District
5761	Shawna Gruenberg
5762	Casita Azul
5763	Dominique Garcia
5764	It's Learning Time LLC
5765	Bright Bumble Bee Child Care & Preschool
5766	Shepards Heart Montessori
5767	Diaz Day Care, LLC
5768	Nenes Childcare & Learning Center
5769	Pendleton Children's Center
5770	Lorena T. Moehring Home Daycare
5771	Williams Community Preschool
5772	The Children's Place Early Learning and Care
5773	Oregon Infant Mental Health Association
5774	Kiddie City LLC
5775	South Coast Business Employment Corporation
5776	Blue Skies & Butterflies

5777	Little Farm Daycare
5778	The Learning Tree Montessori
5779	Stepping Stones Early Learning Center
5780	Warm Springs Community Action Team
5781	McMinnville Economic Development Partnership
5782	Growing Hearts Preschool LLC
5783	Riverview Christian School
5784	Epifania Sotelo-Rayo Epi's Little Flowers Growing & learning Daycare & Learning Center
5785	Little Ardos Academy LLC
5786	LESD Life Skills
5787	Campanitas Daycare LLS
5788	Frolicking Ferns
5789	Rita's Kids Daycare and Preschool
5790	Juliems Preschool
5791	Little Bird Childcare McMinnville LLC
5792	The Arc of Lane County
5793	Josephine County Food Bank
5794	Centro Cultural de Washington County
5795	Portland All Nations Canoe Family
5796	Northwest Youth Corps
5797	Eastern Oregon Workforce Board- EOWB
5798	PODER
5799	Riverside High School
5800	Project 48 Inc
5801	Unite Oregon
5802	Oregon Child Development Coalition (OCDC) of Umatilla County
5803	Oregon Child Development Coalition (OCDC) of Jefferson County
5804	Oregon Child Development Coalition (OCDC) of Hood River/Wasco County
5805	Oregon Child Development Coalition (OCDC) of Multnomah County
5806	Oregon Child Development Coalition (OCDC) of Polk County
5807	Oregon Child Development Coalition (OCDC) of Malheur County
5808	EdenAcres Environmental Education
5809	Virtual Preparatory Academy of Oregon
5810	Keep Growing Seeds
5811	Eastern Oregon Center for Independent Living
5812	OFSN
5813	EUVALCREE
5814	Tamarack Elementary School
5815	Oakdale Middle School
5816	Complex Needs Classroom
5817	Clark Elementary School
5818	Oregon Children's Theatre Company
5819	Art Rutkin Elementary School
5820	Rivercrest Academy
5821	Kalmiopsis Community Arts High School
5822	Ophelia's Place

5823	Together we are Greater Than
5824	Northwest Alliance for Alternative Media and Education
5825	Mercy Flights, Inc.
5826	Connected Lane County
5827	Sitka Center for Art and Ecology
5828	Portland Playhouse
5829	LEEP (Life Enrichment Education Program)
5830	JDP
5831	Catalyst High School
5832	Music Workshop
5833	EncodeXP
5834	City of Pendleton
5835	Portland Forest School of the Pacific Northwest
5836	Heron Creek Program
5837	Parrot Creek Program
5838	Circle of Friends School
5839	HOLLA
5840	Children's Forest of Central Oregon
5841	Boys & Girls Clubs of Snohomish County
5842	Young Roots Oregon
5843	Portland Workforce Alliance
5844	Family Faith and Relationship Advocates
5845	AC Portland
5846	Oregon Bio
5847	Corvallis Multicultural Literacy Center
5848	Corvallis Community Children's Centers
5849	Emerging Unidos
5850	Tuality Plains High School
5851	Chinese Friendship Association of Portland
5852	Seed to Table Oregon
5853	Girl Scouts of Oregon and Southwest Washington, Inc.
5854	Triple Threat Mentoring
5855	Samoa Pacific Development Corporation
5856	Bridge-Pamoja
5857	Dominion Youth Academy
5858	Lane School
5859	Transitions
5862	The Insight Alliance
5863	Siskiyou Field Institute
5864	Columbia Health Services
5865	St. Stephen's Academy
5866	Family and Community Together
5867	Hood River New School
5868	Walden Crossing School
5869	Bandon Community Youth Center
5870	Russell Elementary PTV

5871	Shasta Way Christian Preschool
5872	Oregon Potato Commission
5873	ODE FPL District
5874	Maple Middle School
5875	Bridgering The Gap
5877	Rosemary Anderson High School - Lents
5878	Rosemary Anderson Middle School
5879	Edvocation
5880	ASL Preschool
5881	ODE Recovery School District
5882	Grizzly Mountain HomeLink
5883	Be BLAC Foundation
5884	PICO Instructional Football Camp
5885	Weaving Fala
5886	Adulting IRL
5887	Rainbow Youth Inc
5888	Central Oregon Health Quality Alliance
5889	GLSEN, Inc.
5890	UTOPIA PDX
5891	Ka Aha Lahui O Olekona
5892	African Refugee Immigrant Organization (ARIO)
5893	Tiicham Conservation District
5894	Multitude Of Mercies Foundation
5895	Linn Benton NAACP #1118
5896	Agate Grant Management System SSO
5897	One Login One Identity SSO
5898	SSO Tester Institution
5899	Public Consulting Group
5900	H.O.N.E.Y. Inc.
5901	Genesis Reading Academy
5902	Pendleton Public Library
5903	Reading Results
5904	Boys & Girls Clubs of Bend
5905	Discovery Academy
5906	The Urban League Of Portland
5907	Clatskanie Virtual Academy
5908	Columbia Vista Intermediate
5909	Stellar Pines Virtual Academy
5910	Jefferson Classical Academy of Oregon
5911	Applegate Valley Virtual Academy
5912	Oaks Christian
5913	EdFlexOregon
5914	Osoberry School
5915	YOUTH 360
5916	Solid Ground Equine Assisted Activities and Therapy Center
5917	SriPonya Collective

5918	Transformations by Salem Angels
5919	Happy Go Lucky Childcare, LLC
5920	My Voice Music
5921	Columbia Gorge Christian Academy Preschool
5922	Friendship Academy LLC
5923	High Desert Partnership
5924	Faith, Hope, and Charity Inc.
5925	Thimbleberry Collaborative Farm
5926	Sweet Pea Learning Center
5927	Autistic Women & Nonbinary Network, Inc

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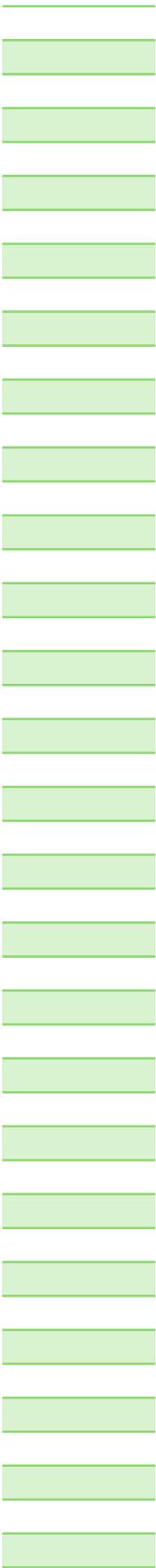
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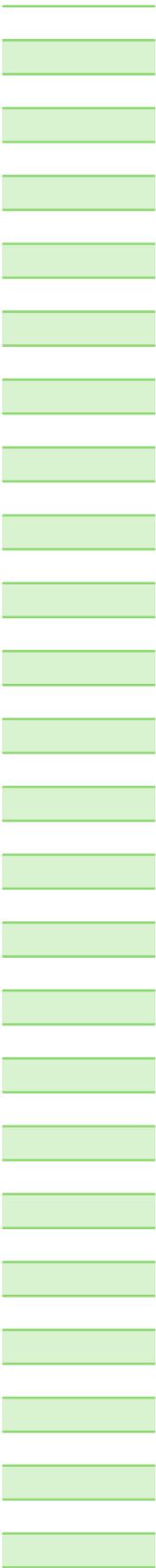
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Deschutes

Gilliam

Marion

Washington

Marion

Union

Multnomah

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Jackson

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Wallowa

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Klamath
Multnomah
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Jackson
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Lane
Yamhill
Union
Douglas
Clackamas
Deschutes
Malheur
Polk
Douglas
Benton
Deschutes
Wasco
Benton
Josephine
Marion
Multnomah
Polk
Multnomah
Washington
Multnomah
Tillamook
Washington
Jefferson
Multnomah
Multnomah
Jackson
Lincoln
Wallowa
Marion
Multnomah
Umatilla
Columbia
Josephine
Malheur
Polk
Hood River
Coos
Washington

Umatilla
Umatilla
Marion
Jefferson
Yamhill
Multnomah
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Malheur
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Yamhill

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Klamath
Jefferson

Marion

Multnomah

Multnomah

Klamath

Harney

Benton

Clackamas

Marion

Lane

Rule ID / Name	Rule Type	When...
CAP75_MUST_F40	Obj→Func	object_code starts with 75 (Capital Outlay)
REV_1XXXX_NO_FUNC	Obj→Func	object_code starts with 1 (Revenues)
OFU_31XX_FUNC60	Obj→Func	object_code starts with 671 (Other Fin Uses)
EQUITY_4XXXX_NO_FUNC	Obj→Func	object_code starts with 4 (Adjustments/Fund Balance)
CAP75_MUST_F40	Obj→Func	object_code starts with 75 (Capital Outlay)
DEBT_PRINC_FUNC500	Obj→Func	object_code = 761X (Principal)
DEBT_INTR_FUNC510	Obj→Func	object_code = 762X (Interest)
DEBT_ISSUE_FUNC520	Obj→Func	object_code = 7631 (Issuance Costs)
AUDIT2230_FUNC240	Obj→Func	object_code = 7331 (Audit Services)
LEGAL2240_FUNC_ADMIN	Obj→Func	object_code = 7341 (Legal Services)
UTIL2260_FUNC_OM_FAC	Obj→Func	object_code = 736X (Utilities)
REPAIR2270_FUNC_OM_FAC	Obj→Func	object_code = 737x (Repairs & Maint)
INSTR_SUPPLIES_2300	Obj→Func	object_code = 741x (Instructional Supplies)
TECH_SUPPLIES_2320	Obj→Func	object_code = 742 (Tech Supplies < \$10k)
FUNDTYPE_REQ_FUNC	RequiredDims	Fund Type = Gov or Prop
REQ_CURR_FUN11X	Contextual Req	function_code = 11x (Instruction)
REQ_CURR_FUN21X	Contextual Req	function_code = 21x (Support-Instruction)
REQ_CURR_OBJ23	Contextual Req	object_code = 741x (Instructional Supplies)
PROP_BLOCK_NONFID	Conditional	Fund Type = Fid or Prop with disallowed object
WARN_CAPITAL_PREF400	Warning	object_code = 24xx and fund_code <> 400

Then... (Required / Allowed)	Severity
function_code must start with 40 (Facilities)	Error
function_code must be blank	Error
function_code must start with 61 (Other Uses/Transfers)	Error
function_code must be blank	Error
function_code must start with 41 (Facilities)	Error
function_code = 511 (Debt Service Payments)	Error
function_code = 511 (Interest Payments)	Error
function_code = 511 (Other Debt-Related Expenditures)	Error
function_code = 252 (Fiscal Services)	Error
function_code = 251	Error
function_code = 254 or 400	Error
function_code = 254 or 400	Error
function_code = 100 or 21x	Error
function_code = 266, 100, or 22x	Error
function_code must be present	Error
curriculum_code must be present	Error
curriculum_code must be present	Error
curriculum_code must be present	Error
Invalid	Error
Warn	Warning

Explanation
Capital outlay should be in the 400 Function.
Revenues should not carry a function.
OFU transactions must map to 61x functions.
Adjustments, fund balance, and reserves aren't functional activities.
All capital outlay must go to Facilities Acquisition & Construction.
Debt principal must be in 500.
Debt interest must be in 510.
Debt issuance costs must be in 520.
Audit expenditures coded to Fiscal.
Legal expenditures allowed only in Admin functions.
Utilities must be in O&M or Facilities.
Repairs must be in O&M or Facilities.
Instructional supplies only in Instruction or Support-Instruction.
Non-capital tech goes in Tech Svcs, Instruction, or Support-Instruction.
Expenditures must always carry a function in Gov/Prop.
Instructional expenditures requires curriculum.
Instructional support requires curriculum.
Instructional supplies requires curriculum.
Proprietary/Fid funds cannot use objects not mapped as allowed.
Capital outlay preferred in Capital Projects Fund (400).

Program, Budgeting, and Accounting Manual

For Education Agencies and
Education Service Districts in
Oregon

2028 Edition



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DRAFT

State Board Policy

It is the policy of the Oregon State Board of Education and a priority of the Oregon Department of Education that there shall be no discrimination or harassment on the grounds of race, color, sex, marital status, religion, national origin, age, sexual orientation, or disability in any educational programs, activities, or employment.

Questions about equal opportunity and nondiscrimination should be directed to the Deputy Superintendent of Public Instruction, Oregon Department of Education, 255 Capitol Street NE, Salem, Oregon 97310. Phone: (503) 947-5740.

The **Fiscal Transparency Unit, Office of Finance** produced this manual. It may be accessed on the Fiscal Transparency Unit webpage. All or any part of this manual may be reproduced for educational purposes without permission from the Oregon Department of Education.

Foreword

This **2028 edition** of the Program Budgeting and Accounting Manual (PBAM) is a comprehensive revision of the 2023 edition. Effective **July 1, 2028**, for use in the 2028-29 fiscal year.

The PBAM has evolved since its first statutory requirement under **House Bill 3636 (1997)**, which directed the Department to review, modify, and improve the existing chart of accounts for school districts and education service districts. The aim has always been to provide comparability, consistency, and fiscal transparency across Oregon's education system.

The 2028 revision reflects:

- **New Governmental Accounting Standards Board (GASB) standards.**
- **Federal compliance updates** (Uniform Grant Guidance 2 CFR 200, ESSA, IDEA).
- **Modernized chart of accounts** aligned to National Center for Education Statistics (NCES) and Oregon's statutory requirements.
- **Input** from districts, ESDs, auditors, and professional associations.

This manual is designed to be both a **compliance reference** and a **practical guide** for financial managers, budget officers, and school business officials.

ODE recognizes that implementation of the 2028 PBAM represents a significant transition for districts and education service districts. To support a smooth rollout, the Department will provide technical assistance, training sessions, and tools throughout FY 2028 to assist agencies in updating local systems and practices prior to the July 1, 2028 effective date.

Sincerely,

Dr. Charlene Williams

Deputy Superintendent of Public Instruction

Acknowledgements

The **Chart of Accounts Review Committee**, as required under [ORS 327.511](#), included representatives from:

- The Legislative Revenue Office
- The Legislative Fiscal Office
- The Oregon Department of Administrative Services
- Education organizations representing kindergarten through grade 12

We extend gratitude to the dedicated district and ESD staff who contributed their time, expertise, and insight. Their work ensures the PBAM reflects both **national best practice** and **Oregon-specific needs**.

Your commitment strengthens fiscal transparency and accountability in Oregon's schools, supporting students and communities statewide.

Chapter 1: Introduction and Framework

Purpose of the PBAM

The **Program Budgeting and Accounting Manual (PBAM)** establishes the uniform financial accounting and reporting framework for Oregon’s school districts, education service districts (ESDs), and charter schools. It ensures that all Oregon Education Agencies (EAs) prepare and report financial information in a consistent manner, enabling:

- Compliance with **state law** and **federal requirements**,
- Comparability of financial data across EAs,
- Transparency for policymakers and the public, and
- Accountability for the stewardship of public funds.

The PBAM is the authoritative reference for Oregon’s standardized chart of accounts and financial reporting requirements and provides guidance on applying applicable state and federal laws and accounting standards within Oregon’s K–12 education system.

Legal Authority

The PBAM is established under [ORS 327.511](#), which requires the Oregon Department of Education (ODE), with the advice of the Chart of Accounts Review Committee, to develop and maintain a standardized chart of accounts for education agencies.

It is also guided by:

- [Oregon Local Budget Law \(ORS Chapter 294\)](#),
- [Oregon Administrative Rules](#) governing financial reporting,
- [Governmental Accounting Standards Board \(GASB\)](#) pronouncements,
- [Uniform Grant Guidance \(2 CFR 200\)](#) for federal funds, and
- [NCES Financial Accounting Handbook](#) standards for national comparability

Scope and Application

This manual applies to all Oregon Education Agencies, including:

- **School districts,**

- **Education Service Districts (ESDs),**
- **Charter schools** authorized by districts or the State Board of Education, and
- Other entities required to report financial data to ODE.

The PBAM is binding for financial data and reports submitted to ODE, including required chart of accounts structures, codes, and reporting classifications, and provides guidance for local accounting practices, audit preparation, and budget development consistent with applicable law and accounting standards.

Accounting Principles and Framework

Oregon Education Agencies prepare financial statements in accordance with **Generally Accepted Accounting Principles (GAAP)** for state and local governments. These principles are defined by the [Governmental Accounting Standards Board \(GASB\)](#) and provide the foundation for this manual. Key elements include:

- **Fund Accounting:** segregation of resources by purpose, restriction, or legal mandate,
- **Measurement Focus and Basis of Accounting:** modified accrual for governmental funds, accrual for proprietary and fiduciary funds,
- **Consistency and Comparability:** uniform coding ensures valid analysis across EAs and years,
- **Transparency and Accountability:** reporting designed to support oversight by boards, legislators, auditors, and the public.

Oregon-Specific Considerations

While aligned to national standards, the PBAM incorporates Oregon-specific features, including:

- **Local Budget Law Compliance:** ensuring EAs adopt, appropriate, and amend budgets consistent with statutory processes,
- **Grant Accounting:** alignment with federal and state program reporting requirements, including ESSA, IDEA, and Oregon-specific initiatives such as the **Student Investment Account (SIA)** and **Measure 98 High School Success,**

- **State School Fund (SSF):** the primary mechanism for distributing state funding, requiring accurate tracking of allocations and expenditures,
- **Fiscal Transparency Goals:** supporting the Legislature’s and Governor’s priorities for clear, comparable public reporting on education finance.

Structure of the PBAM

The PBAM is organized into chapters that follow the logical flow of public financial management:

1. **Introduction and Framework** – Purpose, authority, principles, scope.
2. **Accounting Principles & Fund Structure** – GAAP hierarchy, fund classifications, measurement focus.
3. **Budgeting & Budgetary Accounting** – Budget law process, encumbrances, appropriations.
4. **Financial Reporting Requirements** – Financial statements, capital assets, liabilities, disclosures.
5. **Internal Controls, Compliance & Audit** – Roles, COSO framework, grant compliance, audit expectations.
6. **Chart of Accounts & Classifications** – The detailed coding structure for funds, programs, functions, objects, and grants.
7. **Cost Accounting & Program Reporting** – Cost allocation, school-level reporting, federal principles.
8. **Activity Fund Management** – Policies, classification, and internal controls.
9. **Appendices** – Glossary, crosswalks, reporting requirements, sample forms.

Updates and Revisions

This manual will be updated periodically to reflect:

- New **GASB pronouncements**,
- **Legislative changes** to Oregon budget or education law,
- Updates to **federal requirements** (e.g., UGG), and
- Recommendations from the **Chart of Accounts Review Committee**.

The **2028 Edition** is effective **July 1, 2028**, for the fiscal year 2028–29.

Chapter 2: Financial Reporting in Oregon's Education System

Purpose of Financial Reporting

Financial reporting is the foundation of accountability for Oregon Education Agencies (EAs). Reliable, comparable information ensures that:

- Policymakers can evaluate the state's funding model and district financial health,
- Auditors can test compliance with state and federal laws, and
- The public can see how resources are being used to support student outcomes.

Uniform reporting through PBAM strengthens fiscal transparency, comparability, and equity across all districts and Education Service Districts (ESDs).

Background

Oregon's reporting framework brings together district-level accounting data with state and federal requirements. District submissions are used for:

- ODE statewide reports (budget and actuals),
- Federal surveys such as NPEFS, F-33, and SLFS, and
- Legislative oversight (State School Fund distributions, program evaluations).

A standardized chart of accounts makes it possible to aggregate data across EAs, compare Oregon nationally, and track long-term equity and adequacy of funding.

Fiscal Equity and Accountability

The State School Fund (SSF) distributes resources through a statutory funding formula established in state law. Accurate financial reporting helps to:

- Ensure allocations are distributed as intended,
- Demonstrate that funds are used for their authorized purposes, and
- Help policymakers understand the costs associated with delivering educational programs and services.

This framework reinforces Oregon’s constitutional and statutory commitments to transparency and equity.

Applications of Financial Data

Financial reporting supports:

- **Policy and Oversight** – budget monitoring, legislative fiscal analysis, and compliance verification.
- **Financial Health** – monitoring solvency, fund balance sufficiency, and fiscal distress.
- **Transparency and Research** – informing taxpayers and policymakers, supporting academic studies, and enabling national comparisons.
- **Operational Planning** – aligning staffing, capital investments, and instructional priorities with available resources.

In PBAM, the term *financial health* refers to the use of standard financial indicators derived from audited and interim financial data, such as liquidity, fund balance sufficiency, and operating trends. These indicators support transparency and analysis and may help identify emerging fiscal risks.

Oregon’s Commitment to Transparency

By aligning with national standards while addressing Oregon-specific needs, PBAM emphasizes:

- **Understandability** – clear and accessible data presentation,
 - **Reliability** – accurate and complete reporting,
 - **Relevance** – data that supports meaningful decisions,
 - **Timeliness** – reporting deadlines that increase usefulness, and
 - **Comparability** – consistent reporting across EAs and states.
-

Trial Balance Collection

Beginning in FY 2028–29, EAs will submit **operational trial balances** to ODE. Submissions are intended to reflect posted transactional activity and routine adjustments and are not expected to include audit-only or year-end entries.

Each submission will pass through automated validation to:

- Promote consistency in reporting,
- Identify discrepancies earlier in the fiscal year, and
- Support alignment between year-end district data and audited financial statements.

This approach is designed to be straightforward for EAs, relying on standard trial balance outputs that already exist within district accounting systems. A regular submission cadence improves the timeliness of information, reduces the need for EAs to conform data to multiple formats, and minimizes reconciliation work at fiscal year-end.

For data quality purposes, ODE recommends that LEAs submit trial balances following their routine posting and review processes. Regular posting and review of financial activity is a fundamental accounting practice that supports internal controls, transparency, and timely reporting. Appendix E provides recommended guidance to support these practices and is not intended to represent an audit-level close. ODE will continue to collect financial data on a defined schedule to support statewide reporting needs, regardless of whether a district has completed a formal internal close for the period.

In periods where data is incomplete or subject to later adjustment, EAs may provide explanatory context, and final alignment will occur through year-end, audit-aligned reporting.

At fiscal year-end, EAs will submit a final trial balance that reflects all year-end adjustments and aligns with amounts reported in the audited financial statements. This year-end trial balance serves as the authoritative source for reconciliation between district-submitted data and audited results. Items such as actuarial adjustments, accruals, and June payroll timing are expected to be reflected in the year-end submission rather than in interim reports.

ODE may phase in the trial balance submission requirement through a pilot group or staggered implementation during the first year, allowing EAs time to adapt systems and processes while ensuring statewide consistency and data reliability.

Detailed financial reporting requirements, including statement formats and disclosures, are addressed in Chapter 6.

Federal Monitoring Requirement:

As a pass-through entity, ODE is required by [2 CFR §200.332](#) to monitor subrecipients using a risk-based approach, and by [2 CFR §200.302](#) to ensure that district financial systems can identify federal awards, track expenditures at the grant level, and produce reports in a timely manner.

The PBAM **Grant Dimension (see Chapter 7)** provides the mechanism for this compliance. By coding all federal and state awards consistently to the Grant Dimension (including Assistance Listing Numbers), EAs enable ODE to meet federal monitoring requirements and ensure that their financial systems provide accurate, timely, and complete grant reporting.

PBAM and COA Compliance

Purpose

To promote consistent statewide accounting and reporting, all Oregon Education Agencies (EAs)—including school districts, education service districts (ESDs), charter schools, and recovery or alternative schools—are expected to follow the standards established in the Program Budgeting and Accounting Manual (PBAM). These provisions help ensure that all public education entities receiving state or federal resources uphold fiscal integrity, comparability, and transparency.

Authority

This section is established under [ORS 327.511](#) and [OAR 581-023-0035](#), which require school districts, ESDs, and charter schools to maintain accounting records consistent with the uniform chart of accounts prescribed by the Oregon Department of Education (ODE).

ODE has the authority to prescribe, monitor, and support compliance with the PBAM and may take corrective or administrative action when necessary to ensure statewide consistency. Recovery and alternative programs operating under district or charter sponsorship are held to the same standards as their authorizing agencies.

Compliance Requirements

Education Agencies should:

- Use the PBAM chart of accounts and definitions for all financial transactions, budgeting, and reporting submitted to ODE.

- Maintaining accounting systems that support coding accuracy and consistency with PBAM structures
- Submit financial and data reports required by ODE, in the format, frequency, and level of detail prescribed by ODE, for purposes of statewide reporting, grant management, and fiscal oversight.
- Ensure that charter and recovery schools under their authority follow the same accounting, budgeting, and reporting standards. Please note that during the initial implementation year, charter schools may be subject to a reduced set of required PBAM dimensions to support system readiness, with requirements reviewed periodically by the COA Review Committee.
- Cooperate in reviews, reconciliations, or audits conducted by ODE or its designees.

Budget submissions governed by the Department of Revenue and audit reports governed by the Secretary of State remain subject to applicable statutes and standards.

Monitoring and Review

ODE conducts ongoing reviews of financial reporting by districts, ESDs, charter schools, and recovery schools through data validations, audit reconciliations, and risk-based monitoring.

These activities assess:

- Proper classification of revenues, expenditures, and balance-sheet accounts;
- Consistency between local submissions and audited financial statements;
- Adherence to grant tracking and Uniform Grant Guidance requirements; and
- Overall compliance with PBAM coding and reporting expectations.

When inconsistencies or areas for improvement are identified, ODE will work collaboratively with the Education Agency to resolve issues. Agencies may be asked to submit a corrective action plan, revised reports, or other documentation to demonstrate compliance.

Support and Corrective Actions

ODE's approach to compliance emphasizes technical support, transparency, and continuous improvement. Depending on the circumstances, ODE may:

Support or Corrective Action	Description
Technical Assistance	ODE provides written notice of findings and works with the Education Agency to identify solutions within a reasonable timeframe
Enhanced Monitoring	ODE may increase oversight, request additional information, or schedule follow-up reviews until issues are resolved
Temporary Funding Hold	In rare cases, ODE may place administrative holds on ODE-administered program funds or approvals until the required corrections are completed and verified

Restoration of Funding

Funds withheld due to noncompliance will be released once ODE confirms that the Education Agency has:

- Implemented approved corrective actions,
- Submitted accurate and validated financial data, and
- Received written confirmation of compliance from ODE.

Commitment to Improvement

ODE is committed to fostering a culture of collaboration and shared accountability. Consistent application of PBAM standards strengthens the quality, reliability, and transparency of Oregon’s education finance system. The Department will continue to offer guidance, training, and communication to help all education entities maintain compliance and improve reporting practices statewide.

Charter and Recovery Schools

Charter are subject to the same chart of accounts, accounting standards, and reporting requirements as their sponsoring districts under [ORS 338.095](#) and [OAR 581-026-0100](#) through [581-026-0200](#).

Sponsoring districts are responsible for accounting for financial activity between the district and charter schools, including funds transferred to charters and payments received from charters for services or other arrangements, using appropriate PBAM codes.

Charter schools are responsible for maintaining detailed accounting records for their own revenues and expenditures in accordance with PBAM requirements. Districts are not required to record or maintain individual charter-level expenditure detail within the district's general ledger.

Each district-sponsored charter must be assigned a district location or identifier code to support identification and aggregation of charter-related activity for reporting purposes.

Education Service District (ESD) Coding of Services

When an Education Service District (ESD) provides services to a school district, each ESD should assign a Location code for the district served. This ensures that expenditures and revenues can be traced to the benefiting entity.

The Location code must align with the district or charter receiving services to allow for accurate statewide roll-ups, transparent cost allocation, and verification of service delivery in compliance with OAR [581-024-0206](#) and the ESD Local Service Plan requirements.

Cost Allocation Option

ESDs are not required to track time or expenditures at every district when direct tracking is impractical. ESDs may instead allocate costs to multiple districts using a reasonable and documented allocation method (e.g., based on student counts, FTE served, or service hours).

Chapter 3: Budgeting and Budgetary Accounting

This chapter provides high-level budgeting concepts and guidance to support alignment between budgeting, accounting, and financial reporting under the PBAM. Detailed statutory requirements, procedures, timelines, and forms for Local Budget Law compliance are governed by the Department of Revenue (DOR). Districts and ESDs should refer to DOR's Local Budget Law's [website](#) resources for the most current and authoritative guidance.

Purpose of Budgeting

Budgeting is the foundation of fiscal management in Oregon's education system. It is both a legal requirement and a management tool that serves as:

- A governing document reflecting board-adopted priorities and authorized appropriations translated into financial terms,
- A financial plan allocating resources to achieve goals,
- A control mechanism ensuring expenditures do not exceed legal appropriations, and
- A communication tool engaging the community in understanding how schools are funded.

Legal Authority and Oversight

Oregon's Local Budget Law (ORS Chapter 294) governs the budget process for school districts, ESDs, and community colleges.

- The Department of Revenue (DOR) is the statutory authority responsible for interpreting, monitoring, and enforcing compliance with Local Budget Law ([ORS 294.495](#), [294.510](#)). DOR may require revisions to budgetary procedures and hear appeals of local budget law disputes.
- The Department of Education (ODE), through State Board of Education rules, requires school districts and ESDs to appropriate expenditures by ODE functions as defined in the Program Budgeting and Accounting Manual (PBAM). This ensures statewide comparability of budgets and financial reporting.
- Thus, DOR enforces compliance with process, while ODE provides the classification framework and ongoing monitoring of how educational budgets are structured.

For detailed Local Budget Law guidance, forms, and timelines, education agencies should refer to the Department of Revenue's Local Budget Law resources, [here](#).

Budgetary Principles

Oregon Education Agencies should follow generally accepted governmental budgeting principles, which include:

- Annual adoption – Budgets must be adopted each fiscal year (or biennium, if authorized).
 - Legal appropriations – Expenditures may not exceed the amounts appropriated by fund and function.
 - Encumbrance accounting – Purchase orders and contracts should be encumbered to prevent overspending.
 - Balanced budgets – Total resources must equal total requirements ([ORS 294.388](#)).
 - Transparency – The process must include public notice, public hearings, and board approval.
 - Uniformity – EAs must appropriate by PBAM functional classifications to maintain comparability statewide.
-

Overview of the Local Budget Process (ORS 294)

This overview is provided for context and alignment with PBAM requirements and is not intended to replace detailed guidance issued by the Department of Revenue.

1. Preparation

- Appoint a Budget Officer ([ORS 294.331](#)).
- Form a Budget Committee ([ORS 294.414](#)).
- Prepare the proposed budget ([ORS 294.426](#)).
- Develop enrollment projections and revenue estimates to align with State School Fund allocations.

2. Notice and Committee Review

- Publish notice of budget committee meetings ([ORS 294.414](#)).
- Present the Budget Message explaining priorities and assumptions ([ORS 294.408](#)).
- Budget Committee reviews, revises, and approves the proposed budget.

3. Public Engagement

- Publish a summary and notice of the public hearing ([ORS 294.448](#)).
- Hold a budget hearing for public testimony ([ORS 294.453](#)).
- Document and address community input before adoption.

4. Adoption

- Adopt the budget and make appropriations ([ORS 294.456](#)).
- Impose and categorize property taxes ([ORS 294.458](#)).
- File tax certification forms with the county assessor and ODE.

5. Post-Adoption Adjustments

- Supplemental budgets ([ORS 294.471](#)): Required for changes to appropriations not anticipated in the adopted budget.
- Transfers of appropriations ([ORS 294.463](#)): Allowed within limits by board resolution.
- Emergency expenditures ([ORS 294.481](#)): Permitted for unforeseen events requiring immediate action.

Budgetary Approaches

EAs may adopt different budgeting approaches depending on local needs:

- Line-Item Budgeting – Focused on controlling specific expense categories.
- Program Budgeting – Aligns resources with educational programs (required for ODE reporting).
- Performance Budgeting – Links resources to measurable outcomes.
- Zero-Based Budgeting (ZBB) – Requires justification of all expenditures.

- Site-Based Budgeting – Decentralizes allocation decisions to schools or departments.
-

Financial Forecasting and Planning

Effective budgets should be grounded in realistic forecasts:

- Enrollment projections drive SSF revenues.
 - Revenue forecasting should consider property tax trends, state aid, and federal grants.
 - Expenditure forecasting should account for salaries, benefits, inflation, and long-term contractual commitments.
 - Cash flow analysis ensures sufficient liquidity throughout the year.
 - Fund balance monitoring protects solvency and ensures compliance with ORS requirements for balanced budgets.
-

Capital and Grant Program Budgeting

Some programs require multi-year financial planning:

- Capital Projects – Bond-funded construction and major facility investments must be integrated into the budget with transparency on debt service and project scope.
 - Grants and Restricted Programs – Federal (ESSA, IDEA) and state programs (e.g., Student Investment Account, Measure 98) require separate tracking to ensure resources are used for their intended purpose and compliance with federal Uniform Grant Guidance (2 CFR 200).
-

Oregon's Commitment to Transparency

The budgeting process is more than a statutory obligation — it is a demonstration of Oregon's commitment to fiscal transparency in education. By requiring EAs to budget by ODE functional classifications within the PBAM, the state ensures:

- Consistency across EAs,
- Compliance with Local Budget Law,

Program Budgeting and Accounting Manual

- Accountability to voters and taxpayers, and
- Alignment of resources with educational outcomes

A practical budget alignment checklist is provided in Appendix D to support consistency between budgeting, accounting, and PBAM reporting requirements.

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Chapter 4: Governmental Accounting in Oregon

Purpose

Governmental accounting provides the framework for demonstrating accountability to students, taxpayers, and policymakers. Unlike private business accounting, it emphasizes stewardship of public resources and compliance with statutory and grant requirements.

GAAP Hierarchy

Oregon EAs follow **GAAP** as defined by GASB. Under [GASB Statement 76](#):

- **Category A** – GASB Statements and Interpretations,
- **Category B** – GASB Technical Bulletins, Implementation Guides, and AICPA literature (as applicable to governments).

Other sources may be used only if no authoritative guidance exists.

Fund Accounting

Governmental accounting is organized on a **fund basis**:

- **Governmental Funds (Modified Accrual)** – General, Special Revenue, Capital Projects, Debt Service, Permanent.
- **Proprietary Funds (Accrual)** – Enterprise, Internal Service.
- **Fiduciary Funds (Accrual)** – Pension/OPEB Trusts, Investment Trusts, Private-Purpose Trusts, Custodial.

Key Principles

- Funds exist to demonstrate fiscal accountability.
- It is recommended that EAs maintain the **minimum number of funds** required for legal and financial purposes.
- It is recommended that restricted vs. unrestricted resources be tracked using PBAM dimensions (program, grant) instead of proliferating funds.

Measurement Focus and Basis of Accounting

- **Government-wide statements** – economic resources focus, accrual basis.
- **Governmental funds** – current financial resources focus, modified accrual basis.
- **Proprietary and fiduciary funds** – economic resources focus, accrual basis.

Basis of Accounting Used by Oregon Education Agencies

Oregon Education Agencies (EAs) operate under a range of accounting bases depending on their size, system capabilities, local policies, and audit requirements.

The basis of accounting determines when revenues, expenditures, and other financial transactions are recognized in the records. Oregon EAs generally use one of the following four bases:

Basis of Accounting	Description	Typical Use in Oregon
Modified Accrual	Recognizes revenues when they are measurable and available to finance current expenditures and recognizes expenditures when liabilities are incurred. This basis focuses on current financial resources.	Most EAs preparing GAAP statements for governmental funds.
Modified Cash	Recognizes receipts and disbursements when cash is exchanged, with limited accrual-type adjustments (e.g., payroll, debt service, or accounts payable at year-end). While not GAAP, it provides a practical bridge between cash and modified accrual accounting.	Smaller districts and Education Service Districts (ESDs) that follow statutory or budgetary accounting frameworks.
Cash	Recognizes transactions only when cash is received or disbursed. This approach emphasizes simplicity and liquidity over full accrual measurement.	Some small EAs, charter schools, and component units.

ODE Reporting Considerations

ODE does not require conversion to a specific basis of accounting for PBAM reporting or trial balance submissions. EAs may report financial data using their local accounting basis as long as:

1. The basis used is applied consistently throughout the fiscal year,
2. The same basis is used for both revenue and expenditure recognition within the district's reports, and
3. The district can reconcile reported balances to its locally maintained accounting records and annual audit statements.

When submitting data through the ODE trial balance collection or other financial reports, EAs should ensure that totals represent actual transactions recorded under their local basis. ODE's validation processes focus on internal consistency, classification accuracy, and comparability across dimensions (fund, function, program, etc.), rather than the underlying accounting basis.

Transaction Types

- **Exchange** – equal value exchanged.
- **Exchange-like** – values exchanged not exactly equal.
- **Nonexchange** – one party gives without equal compensation, including derived tax revenues, imposed revenues, government-mandated grants, and voluntary nonexchange transactions.

Financial Statement Elements

- **Assets** – resources with service potential.
 - **Liabilities** – obligations to transfer resources.
 - **Deferred outflows/inflows** – consumption/acquisition of resources for future periods.
 - **Fund balance ([GASB 54](#))** – non-spendable, restricted, committed, assigned, unassigned.
 - **Net position** – net investment in capital assets, restricted, unrestricted.
-

Capital Assets and Debt

- **Capital assets** – land, buildings, equipment, right-to-use assets (leases), subscription-based IT assets.
- **Capitalization thresholds** – recommended minimum \$10,000. Please note, this \$10,000 capitalization threshold aligns with updated Uniform Guidance (2 CFR 200) and is provided to support consistency in reporting, particularly for federally funded assets; it does not supersede locally adopted capitalization policies.
- **Depreciation** – straight-line unless modified approach applies.
- **Debt** – reported as other financing sources in governmental funds; liabilities in government-wide statements.

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Chapter 5: Internal Controls, Compliance, and Audit

Purpose

Internal controls are the backbone of sound financial management. They provide reasonable assurance that public resources are safeguarded, financial reporting is accurate, and statutory and grant requirements are met. For Oregon Education Agencies (EAs), internal controls are not only best practice but a statutory obligation under ORS Chapters 294 and 327.

Every district, regardless of size, should design controls that:

- Protect assets from loss, fraud, or misuse,
 - Ensure the integrity of financial records,
 - Support compliance with state and federal requirements, and
 - Promote efficient operations aligned with educational goals.
-

COSO Framework

The nationally recognized, Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework provides a structure for designing and evaluating internal controls. The COSO framework is an optional tool that EAs can use when considering internal controls. Its five components are interconnected and work best when applied together:

- **Control Environment** – Leadership sets the “tone at the top” through board oversight, ethics standards, conflict-of-interest policies, and professional development.
 - **Risk Assessment** – EAs should identify and evaluate risks (e.g., cash handling, federal grant compliance, IT security) and plan responses.
 - **Control Activities** – These are the day-to-day safeguards, such as purchase approvals, reconciliations, segregation of duties, and physical protections.
 - **Information and Communication** – Reliable financial data should flow to the right people at the right time, from clerks and principals to boards and state agencies.
 - **Monitoring** – Controls should be reviewed regularly, both internally and by external auditors, with corrective actions taken promptly.
-

Roles and Responsibilities

Responsibility for internal controls is shared across all levels of an education agency. The following groups each play a role in ensuring effective oversight and accountability:

- **Policy-Level Oversight** – The School Board adopts financial policies and receives audit results in accordance with its governance responsibilities.
 - **Administrative Leadership** – The Superintendent promotes a culture of integrity, while CFOs/Business Managers design and oversee financial systems. Principals and site administrators enforce compliance at the school level, especially for activity funds.
 - **Staff Implementation** – All employees should follow established procedures. Ongoing training is essential, so expectations are clear.
 - **Independent Verification** – External auditors provide assurance that controls are working and recommend improvements.
-

Key Control Procedures

At minimum, every district should have controls in the following areas:

- **Segregation of Duties** – No single person should authorize, record, and maintain custody of assets.
 - **Cash Handling** – All receipts should be deposited intact and promptly; disbursements may never be made directly from cash collections.
 - **Procurement** – Purchasing should follow applicable state law and district policies, including documentation requirements for procurement and vendor selection.
 - **Payroll** – Timesheets and payroll registers should be independently reviewed and reconciled.
 - **Bank Reconciliation** – Accounts should be reconciled monthly, with review by someone not involved in cash handling.
 - **IT and Access Controls** – System access should be limited, passwords secured, and permissions reviewed periodically.
-

Compliance Requirements

Oregon Education Agencies should operate within a layered compliance environment:

- **State Law** – ORS 294 (Local Budget Law) and ORS 327 (School Finance Statutes),
- **Federal Law** – Uniform Grant Guidance (2 CFR 200), covering allowable costs, procurement, and subrecipient monitoring,
- **Standards** – GASB pronouncements that govern accounting and financial reporting.

Each district should maintain written policies covering these requirements, with annual review and board approval.

A core component of internal controls is compliance with Uniform Grant Guidance. ODE is federally required to monitor subrecipients ([2 CFR §200.332](#)). EAs should maintain financial systems that support ODE's monitoring by coding grants accurately, producing reports on schedule, and ensuring expenditures are supported by documentation.

Audits

Audits provide independent assurance that financial statements are accurate, and funds are properly managed.

- **Annual Financial Audit** – Required under ORS 297.405 to test compliance with GAAP, GASB, and state law.
- **Federal Single Audit** – Required under 2 CFR 200 Subpart F for entities spending \$1,000,000 or more in federal funds. EAs should prepare a Schedule of Expenditures of Federal Awards (SEFA) that reconciles with ODE data.

Examples of Audit Issues Observed in Governmental Financial Audits

The following examples are provided for educational purposes to highlight areas that commonly warrant attention in governmental financial audits and are not intended to represent the frequency or prevalence of findings in Oregon.

- Misclassified or improperly coded federal expenditures,
- Weak segregation of duties (especially in smaller EAs),
- Missing or inadequate documentation for claims, and
- Misclassification of activity funds between fiduciary and governmental.

Proactive communication with auditors and prompt follow-up on findings, reduce the risk of repeat issues. EAs should consult their auditors regarding findings specific to their circumstances and applicable audit standards.

Continuous Improvement

Internal controls should evolve with changing requirements and risks. EAs should:

- Conduct periodic self-assessments,
- Update practices such as GASB or federal standards change,
- Implement and monitor auditor recommendations, and
- Provide regular staff training.

Embedding strong controls into everyday operations not only protects resources but also builds public trust in Oregon's schools.

EAs may use **Appendix E – Internal Control Checklists** as a practical tool to assess compliance with the requirements in this chapter. The checklists provide step-by-step guidance for areas such as cash handling, procurement, payroll, activity funds, and year-end closing. While not a substitute for district policy, they serve as a baseline resource to strengthen consistency, support audit readiness, and ensure that minimum internal control standards are in place across schools and departments.

Chapter 6: Financial Reporting Requirements

This chapter reflects ODE’s responsibility to align Oregon education agency financial reporting with applicable Governmental Accounting Standards Board (GASB) pronouncements. PBAM provides standardized structures, definitions, and reporting expectations to support consistent application of GASB standards statewide. PBAM does not replace authoritative GASB literature or professional judgment, and EAs should consult GASB publications and their external auditors for technical interpretation.

Where district policy choices exist under GAAP (e.g., capitalization thresholds, useful lives, de minimis policies), PBAM may provide illustrative examples, but EAs remain responsible for adopting and applying board-approved policies in consultation with their auditors.

Purpose

Oregon Education Agencies should prepare financial statements and reports that comply with:

- **GAAP** as defined by GASB,
- **State statutes** (ORS 294 and ORS 327), and
- **Federal mandates**, including Uniform Grant Guidance and NCES survey requirements.

The Reporting Entity

Per [GASB 14](#) and [GASB 39](#), the reporting entity includes the primary government (district/ESD) and component units that are financially dependent or closely related. Examples:

- Charter schools with fiscal dependence,
- Blended units such as district-controlled foundations, and
- Discretely presented units where exclusion would be misleading.

EAs should reassess annually whether related organizations meet inclusion criteria.

Financial Reporting Model

In compliance with [GASB 34](#), Oregon EAs must present two levels of statements:

1. Government-wide Statements (Accrual Basis)

- Statement of Net Position
- Statement of Activities

2. Fund Statements

- Governmental funds (modified accrual): Balance Sheet; Statement of Revenues, Expenditures, and Changes in Fund Balances
 - Proprietary funds (accrual): Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; Statement of Cash Flows
 - Fiduciary funds (accrual): Statement of Fiduciary Net Position; Statement of Changes in Fiduciary Net Position
-

Determining When Enterprise Fund Reporting Is Required

Certain activities coded as enterprise operations (e.g., food services, internal service activities, or other fee-supported programs) may require reporting as Proprietary (Enterprise) Funds under GAAP. The use of enterprise-related function codes in PBAM does not automatically determine fund classification. Fund classification is governed by GASB standards and depends on the nature of the activity and how it is financed.

Under GASB standards, an activity should be reported as an Enterprise Fund if:

1. Fees are charged to external users for goods or services; and
2. One or more of the following criteria are met:
 - The activity is financed with debt secured solely by the fees and charges of the activity.
 - Laws or regulations require that the costs of providing services (including capital costs) be recovered primarily through fees and charges.
 - The pricing policies of the activity are designed to recover costs (including capital costs).

Materiality should be considered in determining whether separate Enterprise Fund presentation is required. Small or ancillary operations that are not intended to recover costs may remain in the General Fund, subject to auditor review.

If reported as a Proprietary Fund, the activity must be presented using the accrual basis of accounting and include:

- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Net Position
- Statement of Cash Flows

Education Agencies should evaluate enterprise activities annually in consultation with their external auditors to ensure proper classification and presentation.

PBAM coding supports identification and analysis of enterprise-type operations but does not independently mandate proprietary fund financial statement presentation.

Budgetary Reporting

EAs must adopt a balanced budget before each fiscal year begins. GASB requires:

- Budget-to-actual comparisons for the General Fund and major Special Revenue Funds,
- Presentation of original, final, and actual results, and
- Explanations for significant variances.

EAs must maintain reconciliations between adopted budgets and actual expenditures, including adjustments for encumbrances and supplemental budgets.

Capital Assets

Definition

Capital assets include land, land improvements, buildings, building improvements, vehicles, equipment, technology, and intangible assets such as software or subscription-based IT arrangements. They represent a major investment in public resources and require strict accountability.

Recordkeeping Requirements

EAs should maintain detailed records that include:

- Asset description and identification number,

- Acquisition date and historical cost,
- Funding source (if applicable),
- Location and custodian,
- Estimated useful life, and
- Method and date of disposal.

These records should be updated annually and retained to satisfy audit, insurance, and federal compliance requirements (see [2 CFR 200.313](#)).

Capitalization vs. Inventory Thresholds

- Inventory control threshold: EAs may track items valued at \$500 or more for control and insurance, even if not capitalized.
- Capitalization threshold: Assets with a value of **\$10,000 or more** and useful life > 1 year should be capitalized in financial statements.
- Thresholds may vary by district policy but should be applied consistently.

Acquisition of Capital Assets

- Purchase – Recorded as capital outlay expenditures (Objects 6000–6999) in governmental funds; capitalized in government-wide statements at historical cost.
- Leases – Recorded under [GASB 87](#); right-to-use assets are capitalized with corresponding lease liability.
- Subscription-based IT arrangements – Recorded under [GASB 96](#).
- Short-term rentals – Recorded as expenditures (Object 5600), not capitalized.
- Donations – Recorded at fair market value as of acquisition date.

Valuation

- Historical cost is preferred and includes purchase price, tax, shipping, and installation.
- Estimated historical cost may be used if records are unavailable, based on appraisal, comparable purchases, vendor input, or inflation-adjusted estimates.
- All estimation methods should be documented for audit purposes.

Reporting by Fund Type

- Governmental funds – acquisitions are expenditures; capital assets appear only in government-wide statements.
- Proprietary funds – assets recorded and depreciated within the fund.
- Fiduciary funds – assets reported in fiduciary statements but excluded from government-wide.

Depreciation

- Method – Straight-line depreciation is recommended unless another better reflects usage.
- Useful lives – Established by district policy. Examples:
 - Buildings: 25–50 years
 - Building improvements: 10–20 years
 - Vehicles: 5–10 years
 - Technology: 3–7 years
 - Equipment/Furniture: 5–15 years
- Assets may be depreciated individually or in groups.

Disposals

When assets are sold, scrapped, or transferred:

- Remove both asset cost and accumulated depreciation from records,
- Document disposal method,
- Recognize gains/losses.

Liabilities and Debt

EAs should report both short- and long-term obligations, including:

Bonds, Full Faith and Credit Obligations (FFCOs), notes payable

Purpose and Scope

Bonds, Full Faith and Credit Obligations (FFCOs), and notes payable are common long-term financing mechanisms used by Oregon Education Agencies (EAs) to fund capital projects, major equipment, or other long-term needs. Because these instruments obligate future resources, accurate accounting, transparency, and compliance with statutory requirements (ORS Chapter 328, ORS Chapter 287A) are essential.

This section establishes minimum requirements for recognition, measurement, presentation, and disclosure of bonded debt and other financing arrangements.

Types of Debt Instruments

1. General Obligation (GO) Bonds

- Secured by the full faith and credit of the district, backed by property taxes approved by voters.
- Restricted in use by voter authorization and statutory debt limits.

2. Revenue Bonds

- Secured by a specific revenue stream (e.g., enterprise revenues, pledged fees).
- Rare in Oregon K–12 but may apply in self-supporting enterprise operations.

3. Full Faith and Credit Obligations (FFCOs), including Certificates of Participation (COPs)

- Represent financing arrangements in which the district pledges its full faith and credit to repayment.
- Often structured using lease or installment purchase agreements, including Certificates of Participation (COPs).
- Typically, do not require voter approval but require board authorization and may be subject to state review.

4. Notes Payable

- Short- to medium-term obligations, often for interim financing (e.g., tax anticipation notes, bank loans, equipment financing).
- Usually repaid from the General Fund or other designated funds when revenues are received.

Recognition and Measurement

Government-wide Statements (accrual basis)

- Record the debt liability at the time of issuance, equal to the amount of proceeds received (net of issuance costs).
- Record corresponding other financing sources (proceeds from debt).
- Amortize premiums, discounts, and deferred amounts over the life of the debt using the effective interest method.
- Accrue interest expense in the period incurred, whether paid or not.

Governmental Funds (modified accrual basis)

- Report proceeds as Other Financing Sources.
- Report debt service (principal and interest) as expenditures when due.
- Do not report long-term liabilities in governmental fund balance sheets.

Bond Issuance Costs, Premiums, and Discounts

- Issuance costs (e.g., legal, underwriting, administrative) are expensed as incurred (not capitalized).
- Bond premiums or discounts are amortized over the life of the bonds in government-wide statements, typically using the effective interest method.
- In governmental funds, premiums and discounts are recognized in the period received/paid and do not appear on the fund balance sheet.

Refunding of Debt

Refunding transactions occur when new bonds are issued to repay old bonds:

- Current refunding – new debt issued and immediately used to retire old debt.
- Advance refunding – proceeds placed in an irrevocable trust to pay future debt service on old bonds.

Accounting treatment:

- Record new debt at issuance; derecognize old debt when legally released.
- Record deferred outflows/inflows of resources for the difference between carrying amount and reacquisition price, amortized over the shorter of remaining life of old debt or new debt.

Debt Service and Compliance Requirements

EAs should:

- Establish **Debt Service Funds** (Fund 300) when required to accumulate resources for repayment.
- Levy taxes or designate other resources specifically for debt repayment.
- Monitor compliance with **ORS debt limitations** and voter-authorized purposes.
- Maintain **arbitrage rebate compliance** for federally tax-exempt bonds.

Disclosures (Minimum)

Notes to the financial statements should include:

- Description of outstanding debt, including purpose, type, and terms.
- Maturity schedules (principal and interest by year for at least the next 5 years, and in 5-year increments thereafter).
- Interest rates (fixed or variable) and debt service requirements.
- Call provisions, refunding, and defeasance transactions.
- Legal debt limit and margin under ORS.
- For FFCOs/COPs: underlying lease structure and pledged revenues.
- For notes: repayment source and any collateral pledged.

Internal Controls and Recordkeeping

EAs should maintain internal controls over debt issuance, repayment, and reporting consistent with the Internal Controls framework described in Chapter 5, including documentation, reconciliation, and segregation of duties appropriate to debt-related activities.

Lease and subscription liabilities

GASB Statements 87 (Leases) and 96 (Subscription-Based IT Arrangements) are recent standards with significant impacts on district balance sheets, disclosures, and statewide reporting consistency. The following summary is provided to support alignment with PBAM structures and reporting expectations. It is not intended to replace authoritative GASB guidance or professional judgment. EAs should consult GASB publications and their external auditors for technical interpretation and application.

Leases and Subscription-Based IT Arrangements (SBITAs) — [GASB 87](#) & [GASB 96](#)

Purpose and scope

EAs frequently obtain the right to use assets through **leases** (e.g., buildings, vehicles, copiers) and **SBITAs** (software and hosted/Cloud solutions). GASB Statements **87** (Leases) and **96** (SBITAs) require recognition of **right-to-use assets** and **corresponding liabilities** for all arrangements that convey control of the right to use specified non-financial (for leases) or IT (for SBITAs) assets over a defined term, in an exchange or exchange-like transaction. This section sets minimum recognition, measurement, presentation, and disclosure requirements for Oregon EAs.

Core definitions (what is in / out of scope)

Lease ([GASB 87](#)). A contract that **conveys control** of the right to use another party's **non-financial assets** (e.g., land, buildings, equipment) for a **lease term** in an exchange or exchange-like transaction. Control exists when the district has (1) the right to obtain present service capacity from use of the underlying asset and (2) the right to determine the nature and manner of that use during the term.

SBITA ([GASB 96](#)). A contract that **conveys control** of the right to use another party's **IT software** (alone or with tangible IT assets) for a defined **subscription term** in an exchange or exchange-like transaction.

Out of scope (selected):

- Short-term leases/SBITAs (original maximum term **12 months or less** with no reasonably certain renewals).
 - Contracts that transfer **ownership** of the underlying asset to the district at term end without termination options (financed purchase).
 - Pure service contracts without a right-to-use component; **perpetual software licenses** (treat as intangible/capital asset, not SBITA).
 - Biological assets, inventory, and supply/power purchase agreements that do **not** convey control of the underlying facility.
-

Policy choices EAs should document (practical expedients)

To drive consistency and auditability, each district should adopt policies for:

1. **Recognition threshold (de minimis).** Optional minimum present value (PV) below which arrangements are treated as period expenditures.
 2. **Discount rate hierarchy.** (a) Rate explicitly stated in contract if it equals the implicit rate; otherwise (b) **incremental borrowing rate** for leases; (c) **risk-free rate option** is permitted (GASB guidance) when other rates cannot be practicably determined (apply consistently).
 3. **Lease/subscription term assessment.** “Reasonably certain” criteria for exercising renewal or termination options.
 4. **Portfolio approach** (optional). Group similar, immaterial leases/SBITAs with similar terms/rates for simplified accounting.
 5. **Separation of components.** Identify and separate **non-lease** service components (e.g., maintenance, consumables, implementation services) from the right-to-use component; allocate consideration on a **relative standalone price** basis when practicable.
-

Short-term arrangements (≤12 months)

- **Lessee/SBITA user:** Recognize **period expenditures** as payments are made; do **not** recognize an asset/liability.

- **Lessor/SBITA provider:** Recognize **period revenue** as earned; no receivable/deferral beyond normal accruals.
-

Contracts that transfer ownership

If a contract **transfers title** at term end and lacks termination options, treat as a **financed purchase** by the lessee (capitalize the asset; record related debt) and as a **sale** by the lessor. Do **not** account for such contracts as leases under [GASB 87](#).

Lessee accounting — leases other than short-term or ownership-transfer

Initial measurement (government-wide basis)

- **Lease liability** = PV of payments expected during the term (fixed payments; variable payments that depend on an index/rate using **commencement date** index; amounts for reasonably certain options; residual guarantees likely to be owed; less incentives receivable).
- **Right-to-use lease asset** = lease liability + prepayments + initial direct costs – lease incentives received.

Subsequent measurement

- **Lease liability:** Increase for interest; decrease for payments. Remeasure upon changes in term, assessment of options, or certain variable payment changes tied to an index/rate.
- **Lease asset: Amortize** systematically (generally straight-line) over the **shorter of** the asset's useful life or lease term; test for impairment as needed.

Governmental funds (modified accrual presentation)

- At inception: recognize **other financing sources** and related **expenditure/asset** outlay in the fund acquiring the underlying asset **as permitted by [GASB 87](#) fund-level guidance**; the **long-term liability and right-to-use assets** are **government-wide** only.
 - Payments: split **principal** and **interest** across appropriate debt service/expenditure objects at fund level; present full accrual impacts in government-wide statements.
-

Lessor accounting — leases other than short-term or ownership-transfer

Initial measurement

- **Lease receivable** = PV of lease payments expected to be received.
- **Deferred inflow of resources** = lease receivable + any prepayments received – incentives provided.

Subsequent measurement

- Recognize **interest revenue** using the effective interest method.
- Recognize **lease revenue** by **systematic amortization** of the deferred inflow over the lease term.
- The **underlying asset remains** reported and depreciated by the lessor (unless ownership transfers).

SBITA accounting ([GASB 96](#)) - subscriber/lessee

Initial measurement (government-wide basis)

- **Subscription liability** = PV of subscription payments for the term (same constructions as leases).
- **Subscription asset** = subscription liability + capitalizable implementation costs – incentives.

Subsequent measurement

- **Subscription liability**: interest accretion and payment reductions; remeasure for qualifying changes.
- **Subscription asset**: **amortize** over **subscription term** (straight-line typically); test for impairment.

Governmental funds

- Record **other financing sources** and **expenditures** at inception as applicable; recognize the long-term **subscription liability** and **subscription asset** at the **government-wide** level.

Development stages and cost capitalization (required by [GASB 96](#))

1. **Preliminary project stage: Expense** activities like needs assessment, vendor demos, RFPs, and alternative evaluation.
 2. **Initial implementation stage: Capitalize** configuration, coding, installation, essential data conversion, and testing necessary to place the subscription asset into service.
 3. **Operation/additional implementation: Expense** training, maintenance, and post-go-live enhancements that are not necessary to make the asset operational.
-

Term, discount rate, remeasurement, and modifications

- **Term** = non-cancelable period + periods covered by options to **extend** (reasonably certain) or **terminate** (reasonably certain **not** to be exercised). Include **fiscal funding/appropriation clauses** only if reasonably certain to be exercised.
 - **Discount rate:** implicit rate when determinable; otherwise, **incremental borrowing rate** (leases) or appropriate borrowing/risk-free rate (SBITAs) per district policy.
 - **Remeasurement** (both leases and SBITAs) when:
 - Term changes due to reconsidered options.
 - Contract is amended (add/remove underlying assets, price changes not previously expected).
 - Variable payments tied to an index/rate change if the contract requires remeasurement, or
 - Assessment of residual guarantees/payment factors changes.
 - **Modifications:** evaluate whether the modification is a **separate contract** (adds distinct right-to-use with commensurate price) or a **re-measurement** of the existing arrangement.
-

Allocating consideration and embedded arrangements

- **Separate** non-lease/service components (e.g., copier maintenance, toner, helpdesk) from right-to-use components; allocate total consideration on relative standalone prices.

- Identify **embedded leases** or **embedded SBITAs** in broader service contracts, account for each component accordingly.

Presentation and disclosures (minimum)

Lessee (leases/SBITAs):

- Present **right-to-use** (or **subscription**) assets and related **liabilities** separately or disclose separately in the notes.
- Note disclosures:
 - General description of leasing/subscription activities, basis and terms of variable payments, options, residual guarantees, and restrictions.
 - **Maturity analysis** of principal requirements (by 5 subsequent fiscal years and in 5-year increments thereafter).
 - For SBITAs, disclose **capitalized implementation costs** by stage and amortization method.

Lessor (leases):

- Present **lease receivables** and **deferred inflows**; disclose the same qualitative terms, maturity analysis, and any component separation judgments.

Governmental funds:

- Disclose the nature of **other financing sources** recognized at inception and how lease/SBITA payments are budgeted (e.g., general vs. debt service fund).

Internal control and recordkeeping (minimum standards)

- **Contract repository** with executed agreements, amendments, payment schedules, renewal/termination options, and indices.
- **Central review** for scoping assessment (lease/SBITA vs. service) and term/discount determinations.
- **Amortization schedules** generated at inception; tie-out to entries; monitor remeasurement triggers.

- **Segregation of duties** for authorization (entering contracts), measurement (PV calculations), and recording (journal entries).
 - **Reconciliations** between contract schedules and general ledger; periodic sample testing of payments vs. schedules.
 - **Year-end procedures** to capture new contracts, renewals, and modifications prior to closing.
-

Illustrative example (lessee – lease)

- 5-year equipment lease; annual payments \$50,000 at year-end; discount rate 10%; PV of payments (liability) ≈ **\$208,493**; right-to-use asset initially equals liability (assuming no prepayments/incentives).
- Each year: recognize **interest expense** (effective interest) and **principal reduction**; **amortize** the right-to-use asset on a straight-line basis over 5 years. (A full amortization table should be maintained in the workpapers.)

Note: At the **fund** level, recognize the permissible **other financing source** at inception and split **principal/interest** outlays when payments occur; the **asset and long-term liability** appear in the **government-wide** statements.

Liability for Compensated Absences

Accounting for compensated absences is governed by GASB Statement No. 101, *Compensated Absences*. The following summary is provided for alignment with PBAM reporting and does not replace authoritative GASB guidance or professional judgment.

Compensated absences are employee benefits for which future payments will be required, such as vacation leave, sick leave, personal time off, holidays, parental leave, jury duty, military leave, bereavement leave, and certain sabbaticals.

- **Governmental Funds**

In governmental funds, expenditures or liabilities for compensated absences are recognized only when they become due for payment. This means that only amounts expected to be liquidated with expendable available resources (e.g., payouts upon resignation or retirement during the fiscal year) are recorded. The unmatured portion of the liability is not recognized in governmental funds.

- **Government-wide Statements**

In government-wide statements prepared on the accrual basis of accounting, the full liability for compensated absences should be recognized as employees earn the benefit. This includes both the current portion (expected to be paid within one year) and the long-term portion (expected to be paid in future years).

- **Measurement Considerations**

EAs should estimate the amount of accumulated leave balances that are more likely than not to be used or paid. Factors to consider include:

- Historical usage patterns,
- Contractual or policy provisions regarding carryover of leave,
- Forfeiture rules for unused sick leave, and
- The likelihood of leave being paid out upon termination or retirement.

- **Associated Costs**

The liability for compensated absences should also include related payroll costs such as the employer's share of Social Security, Medicare, PERS contributions, unemployment insurance, and workers' compensation, if these costs will be incurred when leave is paid.

- **Reporting**

- **Governmental funds:** Only matured compensated absences (due and payable) are reported as expenditures.
- **Government-wide statements:** The entire earned liability, both current and long-term, should be reported as a liability on the Statement of Net Position. The current portion may be estimated based on trends or policies.

Accounting for compensated absences requires careful application of GASB standards and professional judgment. The guidance in this section is intended to support consistent reporting and alignment with PBAM structures, while authoritative interpretation and application remain governed by GASB guidance and auditor review.

Revenues and Expenditures

Purpose

Revenues and expenditures represent the core inflows and outflows of financial resources for Oregon Education Agencies (EAs). Clear classification and consistent recognition are essential to:

- Demonstrate accountability for public funds,
 - Ensure compliance with GASB standards and Oregon statutes,
 - Provide comparability across EAs, and
 - Support accurate state and federal reporting.
-

Revenue Classification

Revenue should be classified into two broad categories under GASB Statement 34:

1. Program Revenue
 - Charges for services – tuition, transportation fees, food service sales, enterprise revenues.
 - Operating grants and contributions – categorical aid such as Title I, IDEA, or Nutrition Services.
 - Capital grants and contributions – restricted for facilities, construction, or equipment purchases.
2. General Revenue
 - Property taxes and local option levies,
 - State School Fund allocations and other unrestricted state aid,
 - Unrestricted federal sources,
 - Investment earnings not restricted for a program,
 - Miscellaneous unrestricted sources.

Why this matters: Classifying revenue into program vs. general allows readers to see the true “net cost of services.”

Revenue Recognition

Revenue recognition is governed by GASB Statement 33 and requires assessment of both measurability and availability/eligibility:

- Exchange transactions – Each party gives and receives equal value (e.g., cafeteria sales). Recognize when earned.
- Exchange-like transactions – Values exchanged are not equal (e.g., subsidized fees). Recognize when earned and measurable.
- Nonexchange transactions – One party provides value without directly receiving equal value in return:
 - Derived tax revenues – e.g., income or excise taxes (rare in Oregon schools).
 - Imposed nonexchange revenues – property taxes, fines, and penalties. Recognize when imposed and measurable, subject to availability.
 - Government-mandated revenues – state or federal programs such as IDEA or ESSA. Recognize when eligibility requirements are met.
 - Voluntary nonexchange revenues – discretionary grants and donations. Recognize when all eligibility criteria are met.

Availability criterion (governmental funds): Revenues should be collectible within the current period or soon enough thereafter (normally within 60 days) to be available to finance current expenditures.

Advance payments: Revenues received before eligibility requirements are met should be reported as Unearned Revenue (liability).

Property Taxes

Property taxes are a major local revenue source and should be recognized carefully:

- Revenue is recognized when levied and measurable, subject to the 60-day availability rule.
- Uncollected amounts not available are reported as Deferred Inflows of Resources.

- Financial statement notes should disclose levy, lien, and collection dates.
-

Federal and State Grants

- Expenditure-driven grants (e.g., Title programs) – Revenue recognized when allowable costs are incurred.
 - Entitlements and formula-based allocations (e.g., State School Fund, IDEA base allocation) – Recognize when eligibility criteria are satisfied.
 - Categorical aid – Restricted for specific uses and reported accordingly.
 - Advance payments – Recognize as liability until expenditures are made.
-

Local Revenues

- Tuition and fees – Charges to individuals or other EAs, reported as program revenues.
 - Earnings on investments – General revenues unless legally restricted.
 - Donations and contributions – Recognized at fair market value when received.
 - Miscellaneous local sources – Includes rentals, leases, insurance recoveries, and one-time settlements.
-

Expenditure Classification

Expenditures should be classified and presented at multiple levels of detail to meet Oregon budget law and PBAM reporting requirements, while recognition and measurement are governed by GASB standards.

- By Function – Functional classifications are prescribed for budgeting and state reporting purposes under Oregon Local Budget Law and PBAM and are not a GAAP requirement. Functions describe the purpose of spending:
 - 1 Instruction,
 - 2 Support Services,
 - 3 Enterprise and community services,

- 4 Facilities Acquisition and Construction,
- 5 Other uses other than debt service and interfund transfers
- 6 Debt Service
- 7 Interfund transfers
- 8 Operating contingencies
- 9 Unappropriated ending fund balance and reserves
- By Object – The nature of the expenditure:
 - 71 Salaries,
 - 72 Benefits,
 - 73 Purchased Services,
 - 74 Supplies & Materials,
 - 75 Capital Outlay,
 - 77 Other Objects.
- By Program – Where required for reporting under PBAM (e.g., Special Education, Title I).

Encumbrances: Purchase orders and contracts should be recorded as encumbrances to support appropriation control under Local Budget Law and PBAM reporting. They are not GAAP expenditures and are not reported in fund or government-wide financial statements but may be presented in budget-to-actual schedules.

Expenditure Recognition

- Governmental funds (modified accrual): Expenditures recognized when liability is incurred and payable from available resources.
 - Debt service expenditures are recognized when due.
 - Compensated absences recognized when matured (due and payable).
- Government-wide (accrual): Expenses recognized when incurred, regardless of payment timing.

Special Considerations

- State School Fund (SSF): SSF revenues are classified as general revenues under GASB. For financial reporting purposes, SSF revenue is recognized in the fiscal year in which eligibility and availability criteria are met. For budgetary presentation, SSF revenues should align with appropriations adopted in accordance with Oregon Local Budget Law.
 - Nutrition Services: Report program revenues from food sales and federal reimbursements; code expenditures to Food Services function.
 - Student Body/Activity Funds: Classify as governmental or fiduciary depending on control (see Chapter 9).
 - Capital Outlay: Expenditures recorded in Objects 75XX in fund statements; capitalized and depreciated at government-wide level.
 - Debt Service: Reported separately by function 76XX; disclose principal and interest components in the notes.
-

Required Disclosures

District financial statements should include notes that provide transparency, context, and detail to supplement the basic statements. GASB standards, Oregon statutes, and federal rules establish minimum disclosure requirements. At a minimum, EAs should include the following:

1. Significant Accounting Policies

- A summary of the basis of accounting and measurement focus used in each fund (modified accrual for governmental funds; accrual for proprietary and fiduciary funds).
- The district's capitalization threshold for capital assets and depreciation method.
- Policies for recognition of revenues (including "measurable and available" criteria for governmental funds).
- Basis for classifying fund balances and net position categories.
- Criteria for determining component units and method of presentation (blended vs. discrete).

Purpose: These policies help readers understand how the district applies GAAP and ensure comparability across EAs and fiscal years.

2. Deposits and Investments

- Description of the district’s deposit and investment policies, including compliance with [ORS Chapter 295](#) (collateralization of public funds) and ORS Chapter 294 (permitted investments).
- Breakdown of investments by type, maturity, and credit quality.
- Disclosures of custodial credit risk, concentration risk, interest rate risk, and foreign currency risk, per [GASB 40](#).
- Policies for fair value measurement ([GASB 72](#)).

Purpose: These disclosures demonstrate compliance with state law and provide assurance that public funds are safeguarded.

3. Property Tax Recognition

- Policy for recognizing property tax revenues, including the definition of “available” (typically 60 days after year-end).
- Description of the levy, lien, and collection dates.
- Amount of property taxes receivable and deferred inflows of resources.

Purpose: Property taxes are the largest local revenue source for most Oregon EAs; clear disclosure ensures users understand timing differences between levy, collection, and recognition.

4. Pensions and Other Postemployment Benefits (OPEB)

- Description of pension/OPEB plans (e.g., Oregon Public Employees Retirement System – PERS).
- Contribution requirements, actuarial methods, assumptions, and discount rates.

- Net pension liability (asset), deferred outflows/inflows of resources, and related pension/OPEB expense.
- Sensitivity of net liability to changes in discount rate.
- Information required under [GASB 68](#) (Pensions) and [GASB 75](#) (OPEB).

Purpose: PERS obligations represent one of the largest long-term liabilities for EAs; these disclosures give stakeholders a clear picture of long-term fiscal commitments.

5. Leases and Subscription Liabilities (GASB 87/96)

[GASB 87 Link](#)

[GASB 96 Link](#)

- General description of leasing and subscription activities.
- Schedule of future principal and interest requirements for leases and SBITAs, by year for the next five years and in five-year increments thereafter.
- Basis, terms, and conditions of variable payments, renewal options, termination clauses, and residual value guarantees.
- Amortization of deferred inflows for lessors and subscription/lease assets for lessees.

Purpose: New GASB standards require that right-to-use assets and subscription liabilities be transparent to readers; these disclosures explain the scale and terms of such obligations.

6. Contingencies and Commitments

- Disclosure of outstanding commitments for construction contracts, capital projects, or significant purchase agreements.
- Disclosure of litigation, claims, or grant compliance matters that could result in loss or additional obligations.
- Explanation of circumstances under which federal or state grant funds might be subject to repayment.

Purpose: These disclosures inform users about obligations that could impact future financial conditions, even if they are not yet recognized as liabilities.

7. Interfund Balances and Transfers

- Detail of due-to/due-from balances between funds at year-end, including purpose and expected repayment terms.
- Schedule of interfund transfers, distinguishing routine operating transfers, legally required transfers, and non-routine transfers (e.g., moving bond premium to a capital projects fund).
- Explanation of significant transfers that do not occur on a routine basis.

Purpose: These disclosures provide transparency on how resources are moved across funds and help identify structural budget imbalances if operating transfers are recurring.

Changes and Errors

Financial statements should present consistent and comparable information across periods. When changes or corrections are necessary, they should be accounted for in accordance with GASB Statement No. 100, Accounting Changes and Error Corrections (2024). This standard requires EAs to distinguish between changes in principle, changes in estimates, changes in reporting entity, and error corrections, and to apply the appropriate accounting treatment.

1. Changes in Accounting Principle

A change in principle occurs when a district adopts a new accounting standard or voluntarily changes from one acceptable accounting principle to another.

- Examples: Adoption of a new GASB pronouncement (e.g., [GASB 87](#) on leases), or changing inventory valuation methods from FIFO to weighted average if both are GAAP.
- Accounting treatment: Apply retroactively by restating prior periods presented, if practicable. This means adjusting beginning net position, fund balance, or other affected balances for the earliest period presented, as though the new principle had always been applied.
- Disclosures:
 - Nature of the change,

- Justification for why the new principle is preferable,
 - Method of applying the change, and
 - Impact on beginning balances and comparative data.
-

2. Changes in Accounting Estimate

A change in estimate results from new information or experience that affects the expected outcome of existing balances. Estimates are necessary when precise measurement is not possible.

- Examples: Revisions to estimated useful lives of capital assets, changes in assumptions about collectible property taxes, pension discount rate changes, or revised actuarial assumptions for OPEB.
 - Accounting treatment: Apply prospectively in the period of change and future periods affected. Do not restate prior periods.
 - Disclosures:
 - Nature of the change,
 - Effect on the current period, if material, and
 - Statement that prior periods have not been restated.
-

3. Changes in Reporting Entity

A change in entity occurs when the composition of the district's financial reporting entity changes.

- Examples: Addition or removal of a charter school as a component unit, consolidation of a blended foundation, or reclassification of a unit from discrete presentation to blending (or vice versa).
- Accounting treatment: Apply retroactively by restating all periods presented as though the new entity structure had always been in place.
- Disclosures:

- Description of the nature of the change,
 - Justification for including or excluding the unit,
 - Restatement of prior periods for comparability.
-

4. Error Corrections

An error is an unintentional misstatement or omission in prior financial statements, such as misclassification, omission of assets or liabilities, or failure to apply GAAP.

- Examples: Misstated revenue recognition, failure to capitalize eligible assets, misreporting of interfund transfers, computational mistakes.
 - Accounting treatment: Correct retroactively by restating prior periods, if material. Adjust beginning balances of assets, liabilities, or fund/net position for the earliest period presented.
 - Disclosures:
 - Nature of the error,
 - Method of correction, and
 - Impact on prior-period financial statements and balances.
-

Materiality Considerations

- Only material changes or errors require restatement.
 - Immaterial items may be corrected in the current period without restating prior statements.
 - EAs should establish internal thresholds for evaluating materiality, subject to auditor review.
-

Presentation in Financial Statements

- Retroactive applications (principle changes, entity changes, and material errors) require restating prior-period financials and clearly labeling them “as restated.”

- Prospective applications (estimated changes) are included in current and future statements without altering past periods.

Disclosure Requirements (Minimum)

For all changes and error corrections, EAs should disclose in the notes:

1. The nature of the change or error,
2. The reason for the change (or description of the error),
3. The method of applying the change,
4. The effect on beginning net position/fund balance and prior-period results, and
5. If comparative financials are presented, the effect on all periods shown

See Chapter 4 for definitions of measurement focus and basis of accounting.

Chapter 7: Chart of Accounts and Account Classifications

Purpose

The Oregon Chart of Accounts (COA) establishes the **uniform financial coding structure** required for all Education Agencies (EAs). Dimensions are the backbone of Oregon’s fiscal transparency system. They should be **clearly defined, consistently applied, and uniformly reported** to ensure that data is reliable for:

- Comparability across districts and ESDs,
- Compliance with Oregon budget law and federal Uniform Grant Guidance ([2 CFR 200](#)),
- State and federal reporting requirements,
- Local budget development, audit compliance, and board decision-making.

The 2028 PBAM COA reflects Oregon’s **Chart of Accounts Modernization Project** (see Chapter 2), which simplified structures, clarified definitions, and added dimensions for transparency and grant tracking.

Importance of Dimensions

Every transaction should be coded across multiple dimensions. Each dimension answers a different question:

- **Fund** – *Which bucket of resources?*
- **Program** – *Which instructional or support program benefits?*
- **Function** – *For what operational purpose is it used?*
- **GL/Object** – *What was purchased or paid?*
- **Grant** – *Is it tied to a restricted grant?*
- **Location** – *Which school or department used it?*
- **Curriculum Area** – *Which subject?*
- **Accountability Measure** – *What outcomes does this spending support?*

Using dimensions consistently allows Oregon to answer questions from legislators, auditors, and the public with confidence.

Types of Financial Activity

This publication classifies three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the district. For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions for each type of transaction are:

Revenue

- Fund: XXX
- GL/Object: XXXX
- Program: XXXX (if applicable)
- Grant: XXXX (if applicable)

Expenditure

- Fund: XXX
- GL/Object: XXXX
- Function: XXXX
- Program: XXXX
- Grant: XXXX
- Location: XXXX
- Curriculum: XX
- Accountability Measure: XX

Balance Sheet

- Fund: XXX
- GL Account: XXXX

The Program, Grant, Curriculum, and Accountability Measure dimensions may not be applicable to each financial activity.

Dimensions in PBAM 2028

1. Fund

Represents the **fiscal and accounting entity**.

- Required by **ORS Chapter 294** and **GASB**.

- Ensures legal compliance with appropriations.
- Examples: General Fund (100), Special Revenue (200), Debt Service (300).

Consistency rule: Do not create “special funds” locally when restricted purposes can be tracked through program or grant codes.

Fund 201 is used exclusively to account for statutorily required depreciation payments related to the State School Fund Transportation Grant and should not be used for general transportation operations

2. General Ledger/Object Account

Captures **balance sheet elements** (assets, liabilities, fund balance) and **operating accounts** (revenues, expenditures).

- Provides reconciliation between district accounting and reporting to ODE.
- Supports audits and ensures GAAP compliance.

Consistency rule: Every GL account used locally should map back to a PBAM GL code.

Not all GL accounts are used in daily transactional posting. Certain asset, liability, and deferred accounts are used primarily for year-end adjustments and financial reporting. EAs should continue to follow existing posting practices, using additional accounts as applicable for audit and reporting purposes.

3. Program

Identifies the **plan of activities** (who/what benefits).

- Examples: Core Instruction, Special Education, Career and Technical Education.

Distinct from Function – Program = beneficiary; Function = purpose.

4. Function

Represents the **broad operational purpose** of expenditure.

- Examples: 100 Instruction, 200 Support Services, 300 Enterprise & Community Services.

- Required by GASB for financial statement presentation.

Consistency rule: Always distinguish between *program* (who benefits) and *function* (what activity was performed).

5. Grant

Tracks the funding source for both restricted and unrestricted resources.

- Restricted funds (such as federal or state grants) must always include a grant code to ensure compliance with federal and state requirements.

Consistency rule: Every expenditure of restricted funds should carry a grant code.

Under [2 CFR §200.302](#) and [§200.332](#), ODE, as a pass-through entity, should ensure that subrecipient financial systems can identify and track federal awards at the grant level. The PBAM Grant Dimension provides the structure for EAs to meet this requirement by coding all federal and state awards with unique identifiers (including ALN). This enables ODE to fulfill its federal monitoring responsibilities and EAs to comply with Uniform Grant Guidance.

6. Location

A *location* is a distinct school within a district that:

- Occupies one or more adjacent buildings or facilities used primarily for instruction.
- Operates under a single site administrator or principal; and
- Reports a unique set of accountability data and student outcomes to ODE (e.g., test scores, attendance, enrollment).

The *Location* field identifies a specific, physical school campus or group of structures that operate as a unified instructional site under a principal or site administrator. The school represents the physical location where students receive instruction and where educational programs are delivered.

Each school site should correspond to a recognized campus in the **Oregon Department of Education's Institution Directory**, which serves as the authoritative listing of public schools, charter schools, and alternative learning environments statewide.

7. Curriculum Area

Tracks the **subject area** (math, science, CTE, arts).

- Supports analysis of resource allocation by subject.
- Required on instructional expenditures, optional for others.

Consistency rule: Direct classroom instruction and instructional supplies must identify the curriculum tied to the expenditure.

8. Accountability Measure

Links costs to **performance outcomes**.

- Example: “Grade-level learning,” “Skillful instructional practices.”
- Forward-looking dimension supporting Oregon’s fiscal transparency goals.

Consistency rule: Required where expenditures align to performance-based reporting initiatives.

Validation Rules

To ensure comparability:

- **Mandatory:** Fund, GL Account, Function, Object.
- **Conditional:** Grant, Program, Grade Level, Curriculum, Accountability.
- **Location:** Required for site-based expenditures.
- **Combination Controls:** Certain dimensions should pair logically (e.g., “transfer” object only with “transfer” GL).

Mandatory dimensions must be present in the chart of accounts framework; conditional dimensions are required when applicable to the transaction or reporting purpose.

Crosswalks and Alignment

PBAM 2028 provides:

- **PBAM 2023 → PBAM 2028 Crosswalk** – to preserve historical comparability.
- **Oregon → NCES Crosswalk** – to align with federal surveys (F-33, NPEFS, SLFS).
- **Grant Codes → ALNs** – to simplify SEFA reporting.

District Application

All EAs should:

- Implement PBAM 2028 coding for official records beginning July 1, 2028,
 - Ensure financial systems validate coding before posting,
 - Maintain local code extensions as needed for district-specific detail (e.g., student body activities, bond projects, payroll detail), provided those extensions can be aggregated or cross walked to PBAM classifications for statewide reporting. Local extensions refer to district-defined code detail within PBAM dimensions and do not create new statewide dimensions or reporting classifications.
 - Train staff on both coding practice and reporting implications.
-

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Chapter 8: Cost Accounting and Program Reporting

Purpose

Oregon Education Agencies (EAs) are responsible for not only tracking fund, function, and object expenditures, but also reporting costs by **program** and **school site**. Cost accounting ensures that:

- Resources are allocated equitably,
- Compliance with **federal cost principles** ([2 CFR 200](#)) is maintained,
- Policymakers and the public can evaluate the **true cost of educational services**, and
- Financial data supports **performance and accountability reporting**.

Direct vs. Indirect Costs

Direct Costs

Costs that can be directly attributed to a program or activity.

Examples:

- Teacher salaries and benefits,
- Instructional supplies,
- Program-specific contracts.

Indirect Costs

Costs that benefit multiple programs and should be allocated.

Examples:

- District administration,
- Custodial and maintenance services,
- IT and network infrastructure.

Allocation Methodologies

EAs should apply consistent and rational allocation methods, such as:

- **Full-Time Equivalent (FTE) Teachers** – to allocate instructional support costs.
- **FTE Students** – to distribute student support services.

- **Square Footage** – to allocate facilities and operations costs.
- **Direct Usage** – when service records (e.g., transportation mileage, utility meters) exist.

Allocation methods should be documented in district policies and reviewed annually.

Cost Allocation vs. Indirect Cost Rates

Cost allocation and indirect cost rates serve related but distinct purposes and are applied in different contexts. Cost allocation is an accounting practice used to distribute shared costs across benefiting programs or activities to reflect the cost of services accurately. Allocation methods should be reasonable, consistently applied, and documented and may be used for both state and federal reporting.

Indirect cost rates are a federal reimbursement mechanism used to recover allowable indirect costs charged to federal grants. The U.S. Department of Education has designated the Oregon Department of Education (ODE) as the cognizant agency responsible for negotiating and approving indirect cost rates for Oregon education agencies.

The use of an approved indirect cost rate is subject to federal requirements and grant-specific limitations, and some grants limit or prohibit indirect cost recovery. EAs should apply indirect cost rates only to the extent permitted by the applicable grant program and approved rate agreement.

Federal Cost Principles

Under **Uniform Grant Guidance (2 CFR 200, Subpart E)**, costs should be:

- **Allowable** – necessary and reasonable for program purposes,
- **Allocable** – assignable to the benefiting program in proportion to benefit received,
- **Consistently treated** – not double-charged or misclassified,
- **Adequately documented** – supported by records such as payroll, purchase orders, or contracts.

Uniform Grant Guidance requires that subrecipient financial systems produce timely, accurate reports at the frequency required by the pass-through entity. ODE determines reporting frequency and uses a risk-based framework for monitoring. EAs should therefore maintain systems that can generate grant-level financial reports consistent with PBAM coding.

Program Cost Reporting

Oregon requires program cost reporting to support state accountability and federal reporting. PBAM supports **school-level and program-level cost analysis, where applicable**, to facilitate internal review and **reporting generated by ODE** using PBAM-aligned data. This section does not establish a new standalone reporting requirement for EAs.

A complete program cost analysis may include the following components:

1. **Direct Instruction Costs** – Teacher salaries, instructional materials, and other costs directly attributable to instruction.
2. **School-Level Indirect Costs** – Custodial services, utilities, and site-based administration that benefit multiple programs at a school.
3. **District-Level Indirect Costs** – Central services such as governance, district administration, and information technology.
4. **Program Revenues** – Grants, state aid, and fees associated with specific programs.

Example – Title I Program Cost Analysis (Illustrative)

The following example is provided for program cost analysis and transparency purposes and does not represent grant charging or reimbursement requirements. Allowability and charging of costs to federal grants must follow applicable federal guidance and approved indirect cost rate agreements.

Category	Amount	Basis of Allocation
Direct Instruction (Teachers)	\$450,000	Payroll records
Instructional Materials	\$40,000	Direct purchase
Custodial & Utilities	\$25,000	Square footage

Category	Amount	Basis of Allocation
Central Administration	\$35,000	% of student FTE
Total Program Costs	\$550,000	

Allocation of shared costs may be used to understand and report the full cost of programs for planning, analysis, and transparency purposes. However, the charging of costs to federal grants is governed by federal allowability rules. Certain costs (such as custodial services and utilities) may not be charged directly to specific grants and must instead be recovered through the approved indirect cost rate, where permitted.

District Checklist for Program Cost Reporting

- Identify direct program expenditures.
- Define indirect cost pools (administration, operations, IT).
- Apply documented allocation methods.
- Prepare school-level and program-level cost reports.
- Reconcile program costs with total expenditures in the general ledger.
- Report program costs as required by ODE and federal agencies.

Chapter 9: Activity Fund Management

Terminology Note

In this chapter, the term *activity fund* refers to legally defined accounting and reporting classifications required under Oregon Administrative Rules and applicable GASB standards. Use of the term does not imply creation of additional operating funds beyond those required for legal compliance and financial reporting.

Accounting and Reporting for Student Activity Funds

Student activity funds are a unique category of school monies that require special care. Unlike most district funds, **these dollars legally belong to the students who raised them**, not to the district or the school. They carry distinct stewardship and compliance responsibilities under **ORAR 581-22-717(2)**, which requires each school district to prescribe the purposes for which student activity funds may be obtained and used, and to define the role of students in their management and expenditure.

1. Ownership and Purpose

Funds raised by or for student organizations must be used solely to benefit the current student body. These funds are not public resources in the same sense as General Fund revenues, but rather **student-held trust monies** raised with an implicit contract that they will be spent for the students' benefit. Misuse of these funds—such as using them for staff gifts, charitable donations, or non-student purposes—can result in audit findings and, in serious cases, legal or ethics investigations.

2. Fund Classification and Control

Activity fund classification requires evaluation under both **Oregon Local Budget Law** and **GAAP financial reporting standards**, including GASB Statement No. 84. Classification depends on the **facts and circumstances** surrounding control, administrative involvement, and the purpose of the assets.

Student and district activity funds are not automatically classified as fiduciary or governmental for GAAP purposes. EAs must assess the level of administrative involvement, restrictions on use, and who ultimately benefits from the funds when determining appropriate financial statement presentation.

Under GASB 84, assets may be reported as fiduciary (custodial) only when the district does not have administrative involvement or direct financial involvement and the assets are held for the benefit of individuals or organizations outside the government. Where the district exercises ongoing administrative involvement or the assets benefit district programs or students broadly,

the activity is generally reported as a governmental fund (typically special revenue) for GAAP financial reporting.

For budgeting purposes, EAs may continue to budget activity funds in accordance with Oregon Local Budget Law. Differences between budgetary treatment and GAAP financial reporting should be disclosed in the financial statements, as applicable.

EAs should consult their external auditors when evaluating activity fund classification under GASB 84.

3. Student Participation in Spending Decisions

Each transaction from a student activity fund must include documentation of student involvement or approval.

- At secondary schools, this may include signatures of student officers (e.g., ASB president, treasurer) on expenditure forms alongside a principal or advisor.
- At elementary schools, where students may not have formal officers, the principal or advisor must ensure expenditures directly benefit students and are consistent with the fund's original purpose.

If student participation cannot be reasonably documented, expenditures should not occur until proper authorization is obtained.

4. Budgeting and Reporting

- Governmental activity funds are subject to Local Budget Law (ORS 294) and should be included in district budgets, appropriated by function and object consistent with PBAM.
- Student activity funds may be budgeted or reported differently under Oregon Local Budget Law and GAAP financial reporting. Classification for financial statements must be determined based on facts and circumstances under GASB 84, and differences between budgetary presentation and GAAP reporting should be reflected and disclosed in the district's annual audit and ACFR, as applicable.
- Activity accounts should be reviewed on a regular basis to ensure balances are accurate, appropriate, and consistent with the intended purpose of the activity. Financial reports should be available by individual activity or group to support transparency and oversight.

- EAs should establish an approval process for fundraisers, which may include documentation of the purpose of the fundraiser and how proceeds are intended to be used.

5. Allowable and Prohibited Expenditures

Allowable uses include:

- Student travel, events, uniforms, awards, supplies, and activities that directly benefit students.
- Reasonable costs associated with student participation in conferences or competitions.

Prohibited uses include:

- Flowers, gifts, or meals for staff or community members.
- Charitable donations not directly benefiting current students.
- Principal discretionary accounts or purchases without student authorization.
- Funding alumni events or post-graduation activities.

6. Transfers and Fund Balances

Transfers within activity funds should respect the original intent of the fundraiser.

- If funds were raised for a specific class or event, remaining balances must be used in a way that reasonably benefits that same student group.
- When students have graduated and a balance remains, EAs may reallocate the funds for similar student purposes if documentation shows the original intent is no longer applicable.
- Funds from parent or community donations given “for general school use” should not be treated as student body funds; these belong in the General Fund as local donations.

7. Internal Control Requirements

Strong internal controls are essential to the proper stewardship of student activity accounts, regardless of whether they are managed at individual schools or centrally within the district office. EAs should follow best practices, including:

- Establish and follow internal control procedures for the approval and establishment of new activity accounts.
- Separate duties for collection, deposit, recording, and reconciliation to the extent practicable, with compensating controls where staffing limitations exist.
- Follow documented internal control procedures for handling and depositing receipts, whether activity accounts are maintained at the school level or centrally.
- Ensure expenditures from activity accounts comply with district purchasing policies and applicable approval requirements.
- Review activity account balances and transactions on a regular basis to ensure funds are used consistent with their intended purpose.
- Ensure activity accounts are included in the district's annual audit and subject to appropriate audit procedures.

This approach allows EAs flexibility in how activity accounts are administered while maintaining consistent expectations for accountability, oversight, and auditability.

8. Training and Oversight

Each school should have a designated staff advisor trained in student fund management. Student treasurers and officers should receive annual orientation on policies, allowable uses, and documentation requirements. Building administrators are responsible for ensuring compliance with board policy, OAR 581-22-717(2), and district procedures.

Appendices

Appendix A – Key definitions, acronyms, and abbreviations

Accountability Measure (Dimension)

A reporting code used to link budgeted and actual expenditures to performance/accountability metrics (e.g., grade-level learning outcomes, instructional practice indicators).

Accounting System

The methods and records used to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for related assets and liabilities.

Accounts Payable

A short-term liability for amounts owed for goods and services received but not yet paid.

Accounts Receivable

An asset for amounts due for goods and services provided but not yet collected (excludes due from other funds/governments unless specifically recorded as such).

Accrual Basis

Recognizes revenues when earned and expenses when incurred, regardless of cash timing. Used in government-wide statements under GASB.

Accumulated Depreciation

A contra-asset account that records the total depreciation recognized on a capital asset to date.

Actuarial Basis

A method for computing periodic contributions so that contributions plus compounded earnings will fund required payments (e.g., pensions), considering time and assumed rates of return.

Activity (Dimension / Tracking Field)

(Optional) A code to track specific services or events (e.g., athletics, clubs, field trips). Useful for co-/extra-curricular tracking beneath programs/functions.

Ad Valorem Tax

A tax based on assessed value (e.g., property tax).

Allot

To divide an appropriation into smaller amounts available to encumber or expend during defined periods.

Appropriation

Legal authority granted by the governing body to incur obligations and make expenditures for specified purposes, within stated amounts and timeframes.

Arbitrage

Earning higher taxable investment returns on proceeds of tax-exempt debt than the interest cost on that debt (subject to federal restrictions and rebate rules).

Assistance Listing Number (ALN) / CFDA

The federal program identifier (formerly CFDA). Used for SEFA reporting and grant identification (e.g., 84.010 Title I, Part A).

Basis of Accounting

Refers to the timing of recognition for revenues/expenditures/expenses and related assets/liabilities (e.g., accrual, modified accrual, cash, modified cash).

Budget

The financial plan for a period that estimates resources and authorizes spending (typically for a fiscal year).

Budget Document

The instrument presenting the proposed budget, supporting schedules, and draft legal measures needed to enact it.

Budget Message

A written narrative from budget leadership explaining major items, assumptions, trends, and policy recommendations.

Budgetary Basis

The basis used to prepare and monitor the legally adopted budget (may differ from GAAP—for example, by excluding accruals or encumbrances).

Budgetary Control

Managing operations in accordance with the adopted budget to keep spending within available appropriations and expected revenues.

Deferred Inflows of Resources

Acquisitions of net assets applicable to future periods (e.g., property taxes not yet “available,” certain pension items).

Deferred Outflows of Resources

Consumptions of net assets applicable to future periods (e.g., certain pension/OPEB items).

Encumbrance

A reservation of budget authority for a commitment (e.g., purchase order, contract) before goods/services are received. Helps prevent overspending.

Expenditures

Decreases in net financial resources of governmental funds (e.g., current operations, capital outlay, debt service), recognized primarily when liabilities are incurred under modified accrual.

Function

The purpose of an activity/cost (e.g., instruction, student support services, administration, operations). PBAM uses this to indicate the broad operational objective.

Fund

A fiscal and accounting entity with a self-balancing set of accounts, established to carry out specific activities or meet certain objectives under special regulations/restrictions (e.g., General, Special Revenue, Debt Service, Capital Projects, Proprietary, Fiduciary).

Fund Balance (Governmental Funds)

The difference between assets and liabilities, classified per GASB 54 as Nonspendable, Restricted, Committed, Assigned, and Unassigned (the latter only in the General Fund).

Grant / Project

An identifier tying revenues/expenditures to a specific award or project to support budgeting, compliance (including ALN and award year), reporting, and monitoring.

Indirect Costs

Allowable shared/overhead costs that cannot be readily assigned to a single program/grant but may be recovered via an approved indirect cost rate (per UGG).

Location

(Optional) Identifies the school, site, department, or office accountable for a transaction (i.e., the school).

Measurement Focus

Determines which assets/liabilities are reported and whether operating statements present flows of current financial resources (governmental funds) or economic resources (government-wide/proprietary/fiduciary).

Modified Accrual Basis

Recognizes revenues when measurable and available to finance current-period outflows; recognizes expenditures when the related fund liability is incurred (with specified exceptions). Used by governmental funds.

Modified Cash Basis

A non-GAAP hybrid that primarily recognizes transactions on a cash basis with limited accrual-like adjustments (e.g., for payroll, debt service). Often used for statutory/budgetary reporting; not GAAP for external financial statements.

Object (Dimension)

Classifies the type of item or service purchased (e.g., salaries, benefits, professional services, supplies, capital outlay).

Prepaid Expenditures

Payments made in advance of receiving goods or services; recorded as assets until benefits are realized.

Program (Dimension)

A plan of activities to accomplish specific objectives (e.g., Special Education—School Age; Career & Technical Education; Child Nutrition). Distinct from Function (purpose) and Object (type of cost).

Revenues

Increases in net resources (governmental funds) other than other financing sources; recognized under modified accrual when measurable and available.

Schedule of Expenditures of Federal Awards (SEFA)

The annual schedule required for Single Audit reporting that lists federal awards expended during the fiscal year by program/ALN and amount.

Uniform Grant Guidance (UGG) – 2 CFR 200

Federal rules for administrative requirements, cost principles, and audit requirements for non-federal entities receiving federal awards (includes allowability, procurement, subrecipient monitoring, SEFA/audit).

Annual Comprehensive Financial Report (ACFR)

A government’s comprehensive annual financial report prepared in conformity with GAAP, including government-wide and fund financial statements with notes, RSI, and statistical sections. (Terminology updated from the former “CAFR.”)

Appendix B – PBAM 2023 to PBAM 2028 Crosswalk

Provides a mapping of old codes to new codes.

- Fund codes (old → new).
- Program and object reclassifications.
- Any deleted/merged codes flagged.

(This appendix helps EAs migrate systems smoothly.)

Appendix C – Oregon to NCES Crosswalk

Aligns PBAM codes with NCES reporting categories for:

- [F-33 LEA Finance Survey](#),
- [NPEFS National Public Education Financial Survey](#),
- [SLFS School-Level Finance Survey](#).

This ensures Oregon data is compatible with federal reporting requirements.

Appendix D – Budget Forms & Journal Entries

- [Appendix D Example Journal Entries](#)
- [District Budgeting Checklist.docx](#)
- [ED-1 Notice of Budget Hearing](#)
- [ED-50 Notice of Property Tax Levy](#).
- Budget-to-Actual report sample format.

Appendix E – Internal Controls & Month-End Close

- [Month End Close Schedule 2028](#)
- [Cash handling checklist](#)
- [Purchasing and procurement controls](#).
- [Activity fund oversight checklist](#).
- [Year-end closing checklist](#).
- [Payroll Checklist](#)

Example Financial Statements and Disclosures:

- [Financial Statement Note Disclosures](#)

Appendix F – Federal & Special Program Guidance

- [Oregon Revised Statutes \(ORS 294, ORS 327, ORS 327.511\)](#).
- [Oregon Administrative Rules relevant to budgeting and reporting.](#)
- [Governmental Accounting Standards Board \(GASB\) standards.](#)
- [NCES Financial Accounting Handbook.](#)
- [Uniform Grant Guidance \(2 CFR 200\).](#)
- **Every Student Succeeds Act (ESSA) Programs**
- [English Learner \(ELL\) and Non-ELL Expenditures](#)
- [Student Body Funds](#)
- **Compliance and Monitoring**
- [Sources of Accounting and Budget Information](#)
- [School Medicaid](#)
- [Title Program Allowable Spending](#)

DRAFT

Summary

Meeting Date: 3/19/2026

Title: Program and Budgeting Manual Rule Amendment

Status: First Reading

Presentation: Yes

Key Staff: Tenneal Wetherell, Rob Freytag, and Hannah Sullivan

Topic Summary: The Oregon Department of Education is interested in updating the 2023 Program and Budgeting Manual and Chart of Accounts to improve accountability and reduce reporting burden. To do so, the State Board of Education formally amend the rule to incorporate the new version. The current rule is tied to the current version of the manual.

ODE Education Equity

Stance

Education equity is the equitable implementation of policy, practices, procedures, and legislation that translates into resource allocation, education rigor, and opportunities for historically and currently marginalized youth, students, and families including civil rights protected classes. This means the restructuring and dismantling of systems and institutions that create the dichotomy of beneficiaries and the oppressed and marginalized.

BACKGROUND AND NEED

Members of the State Board of Education are volunteers, with unique professional and lived experiences. Using plain language, this section should provide context for this item, including any needed overviews of relevant programs or initiatives.

- 1. Briefly, how does this topic, program, or initiative currently operate? Where is it located within Oregon’s school systems? How does it ultimately serve students?**

The Program Budgeting and Accounting Manual provides accounting and budget guidance to education agencies in Oregon as well as a system to code their financial data. This data is then submitted to ODE and used to inform State School Fund payments and other compliance processes. Prior to this revision, the manual ODE has only made somewhat small annual updates, with its last revision for enacted in FY24. The rule governing the Program Budgeting and Accounting Manual is tied to the specific manual it was enacted for. To make changes, the board must formally amend the rule to incorporate the new version of the manual.

- 2. Please list the specific rule(s), statute(s), or recently passed legislation that allows the Board to take action on this item. Where are they prescriptive and where do they provide the Board and Department flexibility?**

ORS 327.511 – Uniform Budgeting and Accounting System

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(1) The State Board of Education shall adopt by rule a uniform budget and accounting system for school districts and education service districts.

(2) The uniform budget and accounting system shall include uniform definitions for a chart of accounts that shall allow for valid comparisons of expenditures among schools and among districts. The uniform definitions for the chart of accounts shall be developed by the Department of Education in consultation with the Legislative Revenue Officer, the Legislative Fiscal Officer, the Oregon Department of Administrative Services and appropriate organizations that represent kindergarten through grade 12 educational interests.

(3) The uniform budget and accounting system shall allow for the gathering of data on separate functions and programs, including but not limited to:

- a) Individual school;
- b) Grade level;
- c) Curriculum area;
- d) Class size; **and**
- e) Extracurricular activities.

(4) The Department of Education shall place data gathered from the uniform budget and accounting system in a database that includes information that is accessible by the public through the Internet, a personal computer or other similar technology. [1997 c.616 §1]

OAR 581-023-0035 – Budgeting and Accounting for Schools

Rules governing the budgeting and accounting systems for schools and the school systems of accounts are contained in Chapter 2 of the Program Budgeting and Accounting Manual, published by the Oregon Department of Education. The State Board of Education adopts this publication to govern budgeting and accounting systems for schools.

3. Has this item come before the Board before? If so, when did the Board last take action, and what was that action?

The board has participated in a similar process related to this manual. At least bi-annually the board has approved updates to the Program Budgeting and Accounting Manual. The most recent update to the manual was approved to go into effect in FY24. This specific initiative was brought before the Board on October 16, 2025, however, based on feedback from the field concerning our implementation timeline, we pushed the work back and will be presenting to the Board another first read.

4. Why is this item coming before the Board now?

ODE has a strong interest in reducing reporting burden with districts as well as improving accountability. The updated chart of accounts and expanded accounting and budgeting

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guidance in the Program Budgeting and Accounting Manual work to accomplish those two goals.

5. Who requested or brought about the need for this item? (Select all that apply.)

- ODE Staff
- Students
- Families
- Community-Based Organizations
- Culturally Specific Organizations
- School Districts
- Education Service Districts
- Charter Schools
- Oregon State Legislature
- Educational Associations
- Racial Justice Council
- Federal Government
- One or more of Oregon’s nine federally recognized tribes: _____
- Other: Governor’s Office

ENGAGEMENT STRATEGY AND LEARNINGS

The State Board of Education expects all items that come before it be reviewed and influenced, to the greatest extent possible, by a robust community engagement process. Using plain language, this section should provide an overview of the role that engagement played in this item, including with Oregon’s nine federally recognized Tribes, other state agencies, and external partners.

6. How did the [Equity Decision Tree](#) inform your office/team engagement strategy? Who is most likely to be affected and how have they been intentionally incorporated into the engagement process for this item?

School districts are most likely to be affected by the change as well as ODE internal systems. We conducted an initial open comment period (10/10/25 – 12/1/2025) to allow districts, interested parties, and the public to provide feedback in multiple different formats. During this period we received emails, survey responses, and held one-on-one meetings with school districts to collect feedback around design. Following 12/1/2025, we made major edits to the materials, responsive to this public comment period, and have sent the materials back out for comment between (2/2/2026 – 2/13/2026). We have also instituted a Chart of Accounts Committee that is meeting bi-weekly to review changes.

7. After consulting with ODE’s Rules Coordinator and the Office of Indian Education, did this item require Tribal Consultation and/or Tribal Communication with Oregon’s nine federally recognized tribes? (For more information, please reference ODE’s [Tribal Consultation Toolkit](#).)

- No

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- Yes – Both Consultation and Communication.
- Yes – Only Communication.

8. Has your office/team considered how this item intersects with the authority of other state entities that serve the health and education needs of Oregon’s students, or otherwise contribute to the climate of Oregon’s school systems? If so, please select from the below list.

- N/A; this item does not intersect with other state entities.
- Oregon Health Authority (OHA)
- Department of Early Learning and Care (DELIC; formerly ELD)
- Educator Advancement Council (EAC)
- Higher Education Coordinating Commission (HECC)
- Youth Development Oregon (YDO)
- Teacher Standards and Practices Commission (TSPC)
- Oregon Housing and Community Services (OHCS)
- Other: _____

If you selected any of the above entities, please share why they were involved, how the Department partnered with them, and what feedback they provided.

Please enter your answer here

9. Which geographic perspectives are intentionally represented in your office/team engagement strategy?

- Northeast Oregon
- Central and Southeast Oregon
- Southwest Oregon
- Willamette Valley and Central Coast
- Northwest Oregon
- Tribal lands
- Other: _____

Why did your office/team focus on the above geographical perspective(s)?

This will impact all of the selected geographical perspectives as it impacts all school districts in the state.

10. Please highlight some of the key pieces of feedback your office/team received during the engagement process. How did this feedback influence the development of this item? How were differences in opinion accounted for?

Here is the most prominent feedback we heard from the field:

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- Timeline Concerns: Requests for phased rollout; challenges with July 2026 target.
- Coding Improvements: Need for clarity on new coding structure and alignment.
- Systems Capacity: ERP vendor readiness and integration timelines cited as critical.
- Funding/Cost Concerns: Questions on cost implications and resource allocation.
- Engagement Requests: Desire for ongoing collaboration and communication with ODE

Regarding timeline concerns, the timeline has been revised to implementation date of July 1, 2028 to give districts more implementation time.

ODE has implemented 75% of coding improvement requested during the public comment period timeframe. Those not accepted were due to a need for ODE to align to a new structure and future chart of accounts.

In terms of systems capacity, ODE is meeting weekly with the two accounting software vendors who service 97% of Oregon school districts to focus on implementation supports. We will also be running a pilot of 15 districts to ensure fidelity in implementation. We are also exploring options that would support charter school implementation.

ODE is working with software companies to ensure the most cost-effective implementation. We are also exploring if funding options would be possible.

Regarding engagement requests, ODE is expanding the Chart of Accounts Committee to include more district, ESD and charter school representation. We also added a second public comment period to provide an additional runway for district feedback. The pilot project will also allow for close engagement with school districts and charter schools around implementation.

11. Please describe any additional engagement opportunities your office/team will be pursuing prior to asking the Board to take action on this item.

Here are the engagement opportunities:

- Two public/district open comment period
- Chart of Accounts Committee
- Direct outreach to districts
- Direct outreach to auditors
- Direct outreach to ODE internal staff

FISCAL AND ADMINISTRATIVE IMPACT ANALYSIS

Equitable resource allocation is a critical component of education equity. Using plain language, this section should describe the fiscal, administrative, and small business impacts of this item, and how it affects the larger social system that serves Oregon's students.

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12. After consulting with ODE’s Rules Coordinator and Grant Consolidation Team, was this item identified as a grant-related item?

- No
- Yes; please review Appendix B: Grant Consolidation below.

13. Will Board action create fiscal or administrative impacts on districts, ESDs, community-based organizations, and/or the nine federally recognized tribes? If so, please describe the anticipated short- and long-term effects and how they may be felt differently in small, rural, or remote communities.

ODE has engaged extensively with Tyler Technologies and Infinite Visions, which together serve approximately 97% of districts and ESDs, based on a May 2025 survey. The Fiscal Transparency team is scheduled to meet weekly with vendors to coordinate on timelines, technical requirements, and implementation considerations. Both vendors have confirmed that their systems can support the updated Chart of Accounts structure and are awaiting the finalized COA to complete system updates. Because the changes are driven by statute and rule, vendors have indicated that required system updates will be made at no cost to districts. Vendors have also noted that some districts may choose to purchase additional implementation or configuration support based on local capacity, with estimates of approximately 100 – 80 hours for districts needing assistance, though needs will vary. ODE is coordinating with the agency’s charter school team to support charter schools, many of which use QuickBooks, and has begun conversations with ESD IT leaders to explore potential technical support options during implementation.

14. Will Board action create a fiscal or administrative impact on state agencies, units of local government, and/or the public? Will it increase costs associated with compliance for small businesses?

There will be some administrative impact to ODE to support the adoption of the new chart of accounts, but no other impact to the other parties listed.

EQUITY IMPACT ANALYSIS

The State Board of Education envisions an aspirational education system that honors its increasingly diverse student body and affirms every student to reach their full potential in a rapidly shifting global environment. Using plain language, this section should describe the impact of this item on students and the larger social system that serves their health and education needs.

15. How will Board action on this item ultimately impact students and their families, particularly those who have been and continue to be systemically marginalized?

This action will work to improve the financial data we have available about school districts, which will support better resource allocation.

16. How will Board action on this item ultimately impact school district employees and volunteers, particularly those who have been and continue to be systemically marginalized?

There will be some initial startup costs to implementing this chart of accounts, however we estimate that that cost will be mitigated by the reduction in reporting burden. No additional estimated impact on systematically marginalized employees.

17. What are the anticipated short- and long-term consequences of Board action on this item? Will Board action have a cumulative effect on students, families, educators, districts, or Oregon's school systems?

As previously mentioned, some startup costs to implement the new chart of accounts however the benefits include reduction in reporting burden and improved data quality and comprehensiveness to improve accountability, compliance, and resource allocation.

18. What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?

Inaction on this item leaves districts with an unsustainable grant expenditure reporting burden, reduces our ability to collect the source of district expenditure data consistently and with more frequency than 6 months after the end of the fiscal year, and inhibits ODE's ability to build in accountability measures.

RECOMMENDED ACTION

The State Board of Education has dedicated itself to challenging the status quo and sharing responsibility for every student's academic and lifelong success. Using plain language, this section should describe the choice before the Board, the Department's recommendation, and any other relevant information.

19. Please provide a brief summary of the specific language your office/team is bringing to the Board. Are there any key decisions within this language that your office/team would like the Board to make?

The Department is not recommending any changes to the language of OAR 581-023-0035 itself. Reapproval of these rules will instead allow the most recent version of ODE's Programing Budgeting Manual to be revised.

20. How is this language responsive to identified needs and/or feedback received through the engagement process? How is it in alignment with the Board's Mission, Vision, and Values?

The language itself is a carryforward of a prior rule, the implementation process has gone and is going through extensive engagement.

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- 21. Please describe the action your office/team is recommending to the Board (for example, the adoption of rules or the approval of a waiver) and how it reflects the Department's commitment to academic excellence, belonging and wellness, and reimagining accountability.**

Rule amendment to ensure that the rule is associated with the current Program Budgeting and Accounting Manual update.

- 22. Please note any additional support the Department is (or will be) providing to ensure successful implementation of this item.**

- N/A; this item does not require any additional support.
- Communications plan
- Technical assistance, professional development, and/or coaching
- Direct or differentiated support for small, rural, or remote school districts
- Corrective Action Processes
- Safety measures
- Organizational culture or practice changes (change management)
- Materials and/or supplies
- Guidance and/or supplemental resources
- Other: Working directly with software companies

- 23. Has this item changed since the last Board meeting?**

- N/A; this item has not previously been before the Board
- No; same as last month
- Yes; please review Appendix A: Second Reading below.



SB 141 (2025) Bill Implementation: Program Budgeting and Accounting Manual (PBAM)

Tenneal Wetherell, Rob Freytag, and Hannah Sullivan
Office of Finance and Administration (OFA)
ode.fiscaltransparency@ode.oregon.gov

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Program Budgeting and Accounting Modernization

Oregon is modernizing its school finance system to provide clearer, more timely, and more transparent information about how education dollars support students.

Program Budgeting and Accounting Manual (PBAM)

Oregon's statewide manual that defines how school districts and ESDs budget, code, and report financial transactions.

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Chart of Accounts (COA)

The financial coding structure used statewide to classify and track how public education funds are received and spent.

Why Modernization is Needed

- **Limited transparency and timeliness**
Financial information is submitted **months after the school year ends**, making it difficult to monitor and respond in real time.
- **Redundant and inefficient reporting**
Districts frequently report the **same information in multiple formats** to meet different state and federal requirements. 533
- **Limited visibility for communities and decision-makers**
Current systems make it difficult to clearly see **how education dollars are used and how they support students.**
- **Better insight into fiscal health**
Modernized systems allow earlier visibility into financial trends so districts and the state can **identify challenges sooner and respond more effectively.**

Delivering on Senate Bill 141 & Legislative Priorities

Priorities Identified by SB 141 and Legislative Partners

- Greater fiscal transparency across Oregon's education system
- Clearer connection between funding and student outcomes
- More consistent and reliable statewide financial data
- Reduced duplicative reporting requirements for districts

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Why It Matters

- Oregon's leaders need timely and accurate information to guide funding and policy decisions.
- A single, consistent system reduces reporting burden and confusion.
- Communities deserve clear information about how education resources support students.
- Transparency strengthens public trust and shared understanding.

How PBAM Modernization Supports SB 141

Creating consistent statewide financial coding

- Grants will use standardized codes statewide, allowing clearer identification of investments.
- Expanded detail improves visibility into major statewide priorities such as Summer Learning and Early Literacy.

Connecting financial data to program investments and outcomes

- Financial data can be analyzed alongside academic and program data.
- Regional and state teams will be better able to assess how investments support student outcomes.

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Providing more timely fiscal insight across districts

- Moving from a once-per-year collection to more regular financial visibility.
- State leaders, districts, and communities can better understand how resources are used throughout the year.

Reducing duplicative reporting requirements

- Information captured directly in district financial systems.
- Reduces the need for districts to prepare multiple separate reports for individual programs.



Summary of Changes

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Two Interconnected Workstreams

Workstream 1: Technical Modernization

- Updating PBAM and Chart of Accounts
- Aligning with SB 141
- Board rule adoption
- Building the structure for transparency

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Workstream 2: Implementation & Field Readiness

- Vendor alignment
- District training and pacing
- Fiscal support and cost mitigation
- Ongoing engagement and field testing

Program Budgeting and Accounting Manual (PBAM): Summary of Changes

- **Grant and program reporting will be built directly into district accounting systems.**
 - Districts will use **consistent codes statewide** to track grants and programs within their existing financial systems.
- **Updated coding structure aligned with modern accounting standards.**
 - Improvements include the ability to capture **additional financial information**, helping provide clearer insight into district fiscal health.

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Current District Process for Grant Financial Reporting

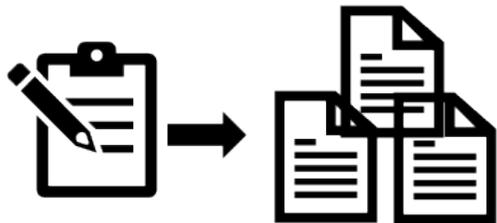


Districts record spending in their financial system using the current chart of accounts.

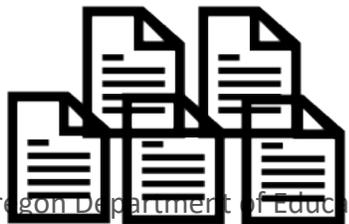


Most grant and program reporting is not built into the chart of accounts, so districts track it outside their financial system.

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For each grant, districts must pull this information from their system and reformat it to meet ODE reporting requirements.



Districts also submit annual financial reports to ODE, but because data is reported in different ways, it is difficult to use that information for statewide financial and program analysis.

How the Modernized System Will Work (FY29)

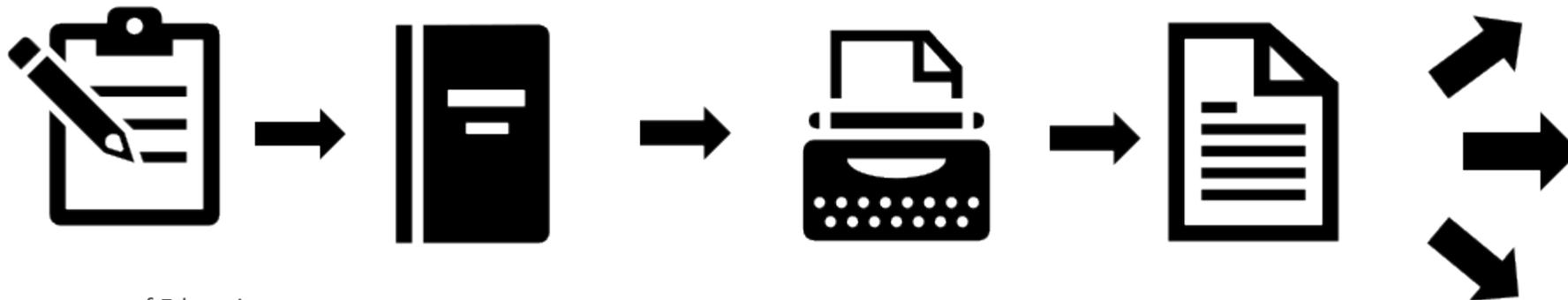
The modernized PBAM and Chart of Accounts will allow grants and programs to be tracked directly within district accounting systems.

This reduces the need for districts to extract and reformat the same information for multiple reports.

Result:

- More timely and comprehensive financial data
- Comparable grant spending information statewide
- Fewer individual grant reports required from districts

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Expanding the Chart of Accounts Structure

Current Structure

Dimension	Fund	Function	Object	Operational Unit	Area of Responsibility	Sub-Area
Code String	XXX	XXXX	XXX	XXX	XXX	XXX

Required number of digits: 20

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New Structure:

The updated structure adds additional dimensions so districts can track funding, programs, and outcomes more clearly.

Dimension	Fund	Function	GL/Object	Location	Program	Grant	Curriculum Area	Accountability Measure
Code String	XXX	XXXX	XXXX	XXXX	XXXX	XXXX	XX	XX

Required number of digits: 27

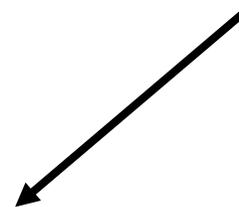
The New Coding Structure - Shared Elements

Current Structure:

Dimension	Fund	Function	Object	Operational Unit	Area of Responsibility	Sub-Area
Code String	XXX	XXXX	XXX	XXX	XXX	XXX

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New Structure:



Dimension	Fund	Function	GL/Object	Location	Program	Grant	Curriculum Area	Accountability Measure
Code String	XXX	XXXX	XXXX	XXXX	XXXX	XXXX	XX	XX

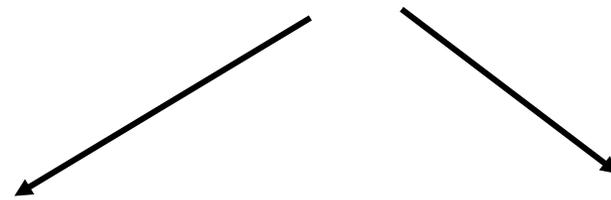
The New Coding Structure - Defined Dimensions

Current Structure:

Dimension	Fund	Function	Object	Operational Unit	Area of Responsibility	Sub-Area
Code String	XXX	XXXX	XXX	XXX	XXX	XXX

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New Structure:



Dimension	Fund	Function	GL/Object	Location	Program	Grant	Curriculum Area	Accountability Measure
Code String	XXX	XXXX	XXXX	XXXX	XXXX	XXXX	XX	XX



Engagement

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Program Budgeting and Accounting Manual (PBAM): Engagement Strategy

Formal Public Comment

- Two public comment periods
- Timeline extended by one year to allow additional engagement and implementation preparation

Multiple Feedback Channels

- Survey responses
- Email submissions
- Draft document markups
- 1:1 conversations and interviews

Governance and Ongoing Input

- Chart of Accounts Committee reinstated to support review and ongoing guidance

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Program Budgeting and Accounting Manual (PBAM): Engagement Strategy - District Detail

- 62% of Oregon districts provided direct feedback during the two public comment periods.
- Small districts were strongly represented in the feedback; 81% of participating districts have fewer than 5,000 students (ADA).

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Common Themes by District Size

- **Small districts:** Timeline flexibility, simplified reporting, and vendor readiness.
- **Medium districts:** Requests for clarification on coding changes and training schedules.
- **Large districts:** Questions related to software customization and audit alignment.

Program Budgeting and Accounting Manual (PBAM): Engagement Strategy - Respondents Detail

Over 600 individual pieces of feedback were reviewed from partners across districts, ESDs, Charter Schools and other educational partners. Direct feedback was received from the following partners:

Respondent Type	Respondent Count
Districts	123
Education Service Districts	12
Charter Schools	7
Education Support Organizations	5
Audit Firms	5
Total	152

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High Level Feedback Themes

- 1. Timeline Concerns:** Requests for phased rollout; challenges with July 2026 target.
- 2. Coding Improvements:** Need for clarity on new coding structure and alignment.
- 3. Systems Capacity:** ERP vendor readiness and integration timelines cited as critical.
- 4. Funding/Cost Concerns:** Questions on cost implications and resource allocation.
- 5. Training Requests:** Demand for guidance, workshops, and technical assistance.
- 6. Charter School Implementation:** Specific concerns about applicability and flexibility.
- 7. Compliance Questions:** Clarification needed on audit and reporting requirements.
- 8. Reporting:** Requests for streamlined processes and clear instructions.
- 9. Engagement Requests:** Desire for ongoing collaboration and communication with ODE.

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Response to Feedback - Changes Incorporated

- 75% of edits requested on documents were implemented from the first round of feedback.
- **Coding improvements:**
 - Reduction in size: Length of proposed code string reduced from 35 to 27 (reduced from 11 dimensions to 8)
 - Refining of Codes:
 - Update of dimensions for improved functionality,
 - re-alignment of codes where possible to old coding strings,
 - additional guidance on flexibility.
- **Accounting manual improvements:**
 - Improved clarification
 - Copy edits

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Expanding Chart of Accounts Committee

Based on feedback from the field, ODE is expanding the Chart of Accounts Committee to ensure broader representation and diverse perspectives.

The committee will be expanded to include, at a minimum:

- **One (1) District Superintendent**
- **Two (2) Small School District Business Officials**
- **Two (2) Medium School District Business Officials**
- **Two (2) Large School District Business Officials**
- **One (1) Education Service District (ESD) Business Official**
- **One (1) Charter School Business Official**

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Implementation Considerations & Commitments

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Listening and Responding

We've Heard the Feedback,

- There's strong support for modernization and transparency — and clear recognition that this is *a lot* of change.
- Districts and ESDs need time, clarity, and practical tools to make the transition successful.
- Partners value the direction but want to move at a pace that maintains stability for students and staff.

We Understand.

- Implementation touches every part of school finance and reporting.
- The scope and complexity are significant, this is a major systems change, not a simple update.

We're Responding.

- Continuing structured engagement with business officials, district leaders, and the Chart of Accounts Committee.
- Using feedback to refine supports, pacing, and communication so no one is left behind. 22



What We're Hearing from Across the Field

Implementation Concerns

- 1 Cost
- 2 Timeline
- 3 Staff Time
- 4 Vendor Readiness
- 5 Training and Support
- 6 Ongoing Adjustments
- 7 Impact on Business Staff

Our Commitment as We Move Forward

We recognize that these changes raise important implementation questions for districts.

Partners across the field have raised concerns about cost, timeline, staffing capacity, vendor readiness, and training.

These perspectives are shaping how we approach implementation.

ODE is committed to ongoing engagement and partnership as this work continues.

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Our Implementation Commitments

Pacing

- **Targeted go-live July 1, 2028**
- Structured onboarding timeline
- Clear readiness milestones

Support

- Implementation tools
- Coordination with ERP vendors underway
- Training modules, workshops, office hours

Cost Mitigation

- Will look into cost mitigation mechanisms
- Vendor discussions to minimize system update costs

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Continuous Improvement

- This will not be static
- PBAM updates will be iterative and responsive
- Ongoing engagement beyond rule adoption

Implementation Testing/ Field Pilot

Before statewide implementation, ODE will conduct structured field testing of the updated Chart of Accounts.

Testing will include:

- Small, medium, large school districts
- Education Service District (ESD)
- Charter Schools

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Purpose of testing

- Confirm the structure functions within district financial systems
- Identify adjustments needed before statewide implementation
- Ensure vendor systems work correctly with the new structure
- Inform training materials and implementation guidance

Equity and Fiscal Impact Considerations

Equity Impact

- Consistent coding reduces disparities in how districts classify resources.
- Improves visibility into how funds reach high-need students and communities.
- Strengthens fiscal health monitoring to help prevent disruption in vulnerable districts.
- Supports more equitable decision-making by linking funding to outcomes.

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Fiscal Impact

- Implementation will require staff time and some system adjustments.
- Two primary vendors (serving ~97% of districts) indicate base updates at no cost.
- Integration and training costs may occur locally.
- Budget note in Student Success Fund (SSF) supports accountability-related costs.
- Long-term outcome: reduced duplicate reporting and improved data usability.



Next Steps

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Why Adopt a Rule Now

Rule adoption establishes the statewide structure needed for implementation planning.

Adopting the rule now allows:

- ERP vendors to begin updating financial systems
- Districts and ESDs to understand the future coding structure
- ODE to begin testing and implementation preparation
- Time for adjustments before statewide implementation

This step provides the **technical foundation** needed to support a smooth implementation.

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Future Rule Updates & Maintenance

The Chart of Accounts will evolve over time as programs and reporting needs change.

Moving forward, ODE plans to bring quarterly technical rule updates to the State Board.

Updates may include:

- Adding new codes
- Retiring outdated codes
- Technical adjustments to improve clarity and usability

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This approach:

- Keeps the system current
- Reduces delays when new codes are needed
- Maintains transparency through State Board oversight
- All technical updates will continue to be developed through partner engagement and field collaboration before being brought to the Board.

Implementation Timeline (Broad Overview)

2026

- State Board rule adoption
- Vendors begin system updates
- Implementation testing begins

2026–2027

- Field testing with pilot districts
- Vendor system development and validation
- ODE develops training tools and guidance

2027

- Statewide training and onboarding
- District budget preparation using the updated structure

December 2027

- Districts begin building FY28 budgets using the updated framework

July 1, 2028

- Statewide implementation

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A Look Ahead

Board First Read

- Review the proposed Chart of Accounts rule
- Provide feedback and direction to inform final adoption

What Comes Next

- Incorporate Board and partner feedback ahead of second read
- Return for rule adoption at April board meeting
- Provide regular updates through the Director's Board report through implementation process
- Bring quarterly technical updates to the Chart of Accounts (e.g., adding or refining codes)

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Questions



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Oregon State Board of Education

March 19, 2026

AGENDA ITEM: OAR 581-053-0230 Rules Pertaining to School Bus Drivers

<p>SUBJECT: OAR 581-053-0230 Rules Pertaining to School Bus Drivers STAFF NAME & OFFICE: Brock Dittus, Pupil Transportation & Fingerprinting</p> <p>The proposed rule amendments account for needed clarity regarding rule interpretation or scope, including transportation of unapproved passengers, use of cell phone or earbuds while operating a vehicle, and removal of a redundant clause.</p> <p><input type="checkbox"/> New Rule <input checked="" type="checkbox"/> Amend Existing Rule <input type="checkbox"/> Repeal Rule</p>	<p><input checked="" type="checkbox"/> First Reading <input type="checkbox"/> Presentation <input checked="" type="checkbox"/> No Presentation</p> <p><input type="checkbox"/> Action <input type="checkbox"/> Temp Rule <input type="checkbox"/> Presentation <input type="checkbox"/> No Presentation</p>
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BACKGROUND

Oregon's Pupil Transportation Program as administered by the Oregon Department of Education has provided a long record of exceptional safety for students riding pupil transportation vehicles like school buses and activity vehicles, and this safety record has been upheld by a clear and comprehensive regulatory set that is diligently and rigorously implemented by certified trainers at local operations. School districts, their contracted transportation companies (if used), and other educational institutions that provide service on school buses, both public and private, are subject to the regulations established and maintained over more than 45 years of ODE's administration of the program.

The proposed rule amendments account for needed clarity regarding rule interpretation or scope, including transportation of unapproved passengers, use of cell phone or earbuds while operating a vehicle, and removal of a redundant clause:

- (9)(n) – removing reference to “regular route” to clarify the scope of the prohibition of unauthorized passengers.
- (9)(bb) – adapted language regarding use of cellular device to cover all use cases (including phones, tablets, watches, and glasses).
- (9)(ee)(A) – removed specification of capacity to avoid unintended conflicts with life-supporting devices for students requiring oxygen.
- (9)(h) – specifying a prohibition of use of earbuds/headphones/worn audio devices other than hearing aids.
- Removing a redundant rule clause that appears twice in the rule regarding three-wheeled mobility devices.

The State Board of Education has some discretion in these provisions, and ODE respectfully requests consideration of these changes in the stated interest of clarifying the intent and requirements of the written rules by pupil transportation operation supervisors, trainers, and drivers.

These prospective changes were sent for review to selected managers and supervisors at pupil operations across the state for review and feedback to ensure no undue hardship or unintended consequences of the changes might result; they responded with positive affirmations of the proposed changes. The

Oregon State Board of Education

March 19, 2026

AGENDA ITEM: OAR 581-053-0230 Rules Pertaining to School Bus Drivers

changes were also presented to the monthly Ongoing Rules Community Advisory (ORCA) group for their knowledge and review.

SUMMARY OF PREVIOUS BOARD ACTION

This is the first presentation of these proposed revisions to the state board.

HAS THE RULE CHANGED SINCE LAST BOARD MEETING?

- N/A; first read—hasn't been before board
- No; same as last month
- Yes – As follows:

POLICY ISSUE OR CONCERNS

The proposed changes have not been identified as creating any policy issues or concerns.

EQUITY IMPACT ANALYSIS

Oregon Department of Education aims to facilitate the equitable provision of transportation services to all students, and the anticipated changes have not presented any concerns regarding potential inequities.

FISCAL ANALYSIS

The proposed changes do not present any significant fiscal impact to schools or small businesses, and may present savings in reduced potential accidents related to prohibited distracted driving.

EFFECT OF A "YES" OR "NO" VOTE

The adoption of the proposed changes would result in improved clarity in the requirements that the rule places on school bus drivers, their trainers, and their supervisors, and potentially reduce the amount of departmental action taken as a result of violations of these regulations. A no vote would retain the current language and the potential confusion or lack of clarity for those it affects.

STAFF RECOMMENDATION

- Approve
 - Approve next month
 - No recommendation at this time
- Prompted by:** State law changes Federal law changes other

ATTACHMENTS

Attachment 1: Proposed Changes to OAR 581-053-0230 Rules Pertaining to School Bus Drivers

Below, you will find the proposed changes to the Oregon Department of Education's rule(s) relating to OAR 581-053-0230 Rules Pertaining to School Bus Drivers. Proposed new text is bold, and the proposed text to remove is in bracketed italics.

Current Rule Link: Oregon Administrative Rule ([OAR](#)) [581-053-0230](#)

Rule Title: Rules Pertaining to School Bus Drivers

Rule Text

- (1) The driver shall report as soon as possible to the proper official any deficiency or malfunction of any equipment or component of the vehicle.
- (2) The driver shall not transport students unless the vehicle is safe to operate.
- (3) School bus drivers shall observe all local and state traffic laws and ordinances.
- (4) Drivers shall enforce local school board and Oregon Department of Education rules governing pupils riding school buses.
- (5) Drivers shall observe local school board and Oregon Department of Education rules pertaining to school bus drivers.
- (6) After stopping at a railway crossing as required by law, the driver shall turn off any noise-producing device with the exception of two-way radio communication. The driver shall then open the bus entrance door and driver window, look and listen for an approaching train, then close the door before proceeding across the tracks.
- (7) The driver shall assist in conducting student instruction and evacuation drills as directed by the transportation entity.
- (8) Drivers shall report to their employer(s) within 15 days:
 - (a) Any conviction for driving or criminal offenses specified in OAR 581-053-0050.
 - (b) Any involvement in an accident.
 - (c) If their CDL is no longer valid.
- (9) A school bus driver shall:
 - (a) Never drive backwards on the school grounds prior to looking behind the bus, sounding the horn, and placing a responsible person to guard the rear;
 - (b) Not leave the bus when pupils are in it until the motor is shut off, the brakes set, a manual transmission put in gear and the key removed from the ignition;
 - (c) Not disengage the clutch or have transmission in neutral to allow the bus to coast;
 - (d) Stop to load or unload pupils only at designated places;
 - (e) See that all doors on the bus are kept closed while the bus is in motion;

- (f) Bring the bus to a complete stop before taking on or letting off pupils. Whenever possible the driver shall stop at a place where the road may be clearly seen for several hundred feet in either direction;
- (g) Not permit anyone to hang on or hitch onto the outside of the bus;
- (h) Not use a school bus for any purpose other than transporting pupils to and from schools or authorized school activities;
- (i) Not permit anyone else to operate the bus or controls, except with the permission of transportation entity or contractor;
- (j) Not permit animals on the bus except guide dogs and assistance animals from recognized programs that will be accepted when accompanying blind, deaf, or physically impaired persons as identified on an IEP. Guide/assistance animals or animals in training as defined in ORS 346.680 are also accepted when they comply with all the following:
 - (A) Are enrolled and identified in an assistance animal training program registered with and regulated by an appropriate county extension service or designated state agency;
 - (B) Have a comprehensive immunization record on file with the district;
 - (C) Are always clearly and distinctively identified as an assistance animal in training;
 - (D) Are accompanied by the trainer identified in district records;
 - (E) Continue to demonstrate their ability to ride safely with students, posing no hazards or distractions; and
 - (F) Comply with any additional requirements and safeguards specified by the transportation entity.
- (k) Not permit firearms or other weapons to be carried in the bus;
- (l) Not operate the bus with a trailer attached;
- (m) Not fill the fuel tank while pupils are in the bus or while the motor is running;
- (n) Not transport any person who is not a pupil, a teacher, or an official of the school [*while traveling the regular route*], unless authorized to do so by a authorized school official. School officials may authorize other persons to ride in the school buses on special occasions having to do with school affairs;
- (o) Make certain that all aisles and passageways are kept clear;
- (p) Not permit signs of any kind to be attached to the bus, except those specifically permitted by law or regulation;
- (q) Report to school officials immediately when buses are overloaded as described in OAR 581-053-0002 and ORS 820.180(1)(b);

- (r) Stop the bus if any difficulty arises or if disorder prevails in the bus making it unsafe to continue and not proceed until the situation is remedied. Misconduct of pupils shall be reported to the proper official;
- (s) Not use tobacco on the school bus and shall not permit passengers to use tobacco on the bus;
- (t) Not be under the influence of any alcoholic beverage or any drug likely to affect the person's ability to operate the vehicle safely while on duty; shall not consume an alcoholic beverage, regardless of its alcoholic content or any drug likely to affect the person's ability to operate the vehicle safely while on duty or within eight hours before going on duty to operate a pupil transporting vehicle;
- (u) Not allow pupils to leave the bus except at their designated stop without the authorization of school officials;
- (v) Ensure students are seated before putting the bus in motion;
- (w) Complete any training required by the Oregon Department of Education, transportation entity or contractor;
- (x) Make written reports of accidents involving the pupil-transporting vehicle to the Oregon Department of Education. Reports shall be submitted within 72 hours of the accident. Drivers shall use forms provided by ODE.
- (y) Make other reports as required by the transportation entity, the Oregon Department of Education and the Motor Vehicles Division:
- (z) Use all securement straps and attachments for students with adaptive/assistive devices in a manner consistent with their design;
- (aa) Not transport pupils seated on three-wheeled mobile seating devices.
- (bb) Not use a *[cell]* **mobile phone or cellular device other than an approved mobile data terminal**, with or without a hands free device, while operating a school bus unless summoning medical or other emergency help if no other person in the vehicle is capable of summoning help.
- (cc) Not eat or drink while operating the bus.
- [(dd) Not transport students in three wheeled devices.]*
- [(ee)dd)* Not transport compressed oxygen unless:
 - [(A) The capacity is less than or equal to 22 cubic feet;]*
 - [(B)A)* The tank is certified and labeled as approved by the Department of Transportation;
 - [(C)B)* The tank valve and regulator are protected from breakage; and
 - [(D)C)* The tank is securely attached to avoid being a hazard for students and away from intense heat.

(~~ff~~ee) Not transport liquid oxygen unless:

[(A) *The capacity is less than or equal to 23 cubic feet;*]

[(B)A] The tank is certified and labeled as approved by the Department of Transportation; and

[(C)B] The tank is securely attached to avoid being a hazard for students and away from intense heat.

(~~gg~~hh) Ensure that no students are left unattended on the school bus after a route or activity trip.

(gg) Not wear or use any earbud, headphone, or other personal audio device while operating the bus other than physician-approved hearing aids.

(10) Use of Bus Safety Lights:

(a) When pupils must cross the roadway to board, or after leaving the bus, the driver shall actuate the amber flashing warning lights 100 to 300 feet before the stop. The driver shall stop the bus in the right hand traffic lane. The red lights shall remain flashing until all pupils have safely crossed the roadway;

(b) When pupils need not cross the roadway to board, or after leaving the bus, the driver shall:

(A) When practicable, stop completely off the main traveled portion of the roadway. The driver shall not actuate the bus safety lights;

(B) Where it is not practicable to stop completely off the main traveled portion of the roadway the driver shall actuate the amber flashing warning lights 100 to 300 feet before the stop. The driver shall stop the bus in the right-hand traffic lane. The red lights shall remain flashing until pupils have safely boarded or left the bus.

Statutory/Other Authority: ORS 327.013 & 820.100 - 820.120

Statutes/Other Implemented: ORS 327.013, 820.100, 820.105, 820.110 & 820.120

History:

ODE 25-2019, minor correction filed 07/17/2019, effective 07/17/2019

ODE 40-2014, f. & cert. ef. 9-3-14

ODE 19-2012, f. & cert. ef. 6-14-12