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, April 16, 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: 9:00 AM*
   - B. **Board Member Reports**
   - *Time: 9:05 AM*
   - C. **Break**
   - *Time: 10:00 AM*
   - D. **Director's Report** **3**
   - *Time: 10:10 AM*
2. **Public Comment**

Time: 10:40 AM

   - A. The State Board of Education will hold space for **virtual** public comment. Individuals must register to provide virtual comment. Written public comment received will be posted to BoardBook. 20
3. **Consent Agenda**

Time: 11:10 AM

   - A. House Bill 3037 (2025) Implementation: Aligned Program Grants Technical Fixes 105
   - B. Senate Bill 810 (2025) Implementation: Employment First: OAR 581-015-2930 and OAR 581-015-2245 129
   - C. Senate Bill 934 (2025) Implementation: Talented and Gifted (TAG) Identification: OAR 581-022-2325 140
   - D. Division 55 Rules Revisions: OAR 581-055-0001 - OAR 581-055-0017 163
   - E. Technical Fix: Duty to Designate One or More Civil Rights Coordinators & Submission of Coordinator Contact Information: Temporary Rules 208
   - F. Transportation Supplemental Plan: Bend-La Pine Schools 220
4. **Adoptions**

255 Capitol St NE, Salem, OR 97310 | Voice: 503-947-5600 | Fax: 503-378-5156| http://www.oregon.gov/ode/about-us

A. Protecting Instructional Time 231
Time: 11:15 AM
Dr. Candice Castillo, Deputy Director of Academics
B. Senate Bill 141 (2025) Implementation: Program Budgeting and Accounting Manual (PBAM): OAR 581-023-0035 252
Time: 11:45 AM
Rob Freytag and Hannah Sullivan, Office of Finance and Administration and Dr. Tenneal Wetherell, Deputy Director of Operations

5. **Break for Lunch**

Time: 12:00 PM

6. **Adoptions (continued)**

A. Senate Bill 1601 (2026) Implementation: Polychlorinated Biphenyls (PCB) Testing Reimbursement Grant: Temporary Rules 521
Time: 1:00 PM
Michael Elliott, Office of Finance and Administration and Dr. Tenneal Wetherell, Deputy Director of Operations

7. **First Readings**

A. Senate Bill 141 (2025) Implementation: Statewide Performance Growth Targets: OAR 581-003-0025 537
Time: 1:15 PM
Cassie Medina, Office of Education Innovation and Improvement
B. Senate Bill 141 (2025) Implementation: Meeting Performance Growth Targets and Intensive Coaching 553
Time: 2:00 PM
Cassie Medina and Tim Boyd, Office of Education Innovation and Improvement
C. Healthy and Safe Schools (HASS) Plan Updates: OAR 581-022-2223 584
Written Report Only
D. Early Literacy Success Tribal Grants: OAR 581-017-0807 597
Written Report Only

8. **Adjourn**

Time: 2:30 PM

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Director’s Report

Dr. Charlene Williams, Director
Oregon Department of Education

April 16, 2026

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Celebrating Student Success

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Oregon Early Childhood Inclusion Initiative: 2026 Impact

Improving access to inclusive early learning environments for young children with disabilities across Oregon.

Key Impacts:

- 76% increase in children with disabilities accessing inclusive early learning since 2020-21
- 56.6% of preschoolers with disabilities now served in inclusive community settings (up from 38%)
- 2,100+ more children served in inclusive environments statewide
- 8 Community-Wide Implementation Teams operating across 19 counties

Immigrant / Refugee Student Success Plan (IRSSP): Progress & Impact

Context & Commitment

- Established through SB 1532 (2024) to ensure immigrant and refugee students thrive academically, socially, and emotionally
- Led by ODE's Office of Equity, Diversity and Inclusion in partnership with communities statewide

Progress to Date

- Adopted temporary and permanent rules to guide implementation
- Convened a statewide task force engaging hundreds of community members
- Awarded multiple rounds of competitive grants across all five regions
- Launched a diverse statewide Advisory Group
- Released the first Biennial Legislative Report and Interim IRSSP, with written and audio translations

Statewide Impact (2024–25)

- 18,000+ students served
- 6,300+ students received targeted academic support
- 7,500+ students engaged in social-emotional and mental health programming
- 11,000+ family and community members connected
- 1,400+ educators trained in culturally responsive, trauma-informed practices

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HB 4149: Strengthening Protections for Students Experiencing Homelessness

HB 4149

- Codifies core educational protections for students experiencing homelessness into statute
- Ensures protections remain in place regardless of changes to federal policy
- Supports 22,000+ students who experienced homelessness during the 2022-23 school year

Key Protections Secured in State Law

- Immediate school enrollment, regardless of documentation
- Transportation to a student's school of origin
- Access to comprehensive support services
- Clear, consistent dispute-resolution processes

Oregon School for the Deaf Student Shines on State Stage

Celebrating Student Excellence

- Emma Keen, high school junior and student body president at the Oregon School for the Deaf
- 2026 Oregon Poetry Out Loud State Champion
- Will represent Oregon at the National Poetry Out Loud Competition in Washington, D.C.

A Legacy of Excellence at OSD

- 3 state wins in the last 5 years
- 4 total state champions from OSD

Emma Keen, 2026 Oregon Poetry Out Loud State Champion

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Shared Accountability Updates

Three Key Areas Driving Change

1. **Reduce Bureaucracy to Improve Student Outcomes:** unified application to streamline process for programs, funding, and services.

1. **Expand and Strengthen Continuum of District Supports**: dynamic, differentiated support for districts.

1. **Improve Public Transparency**: improved access to and clarity of information for districts, families, policy makers, and the public.

Implementing Senate Bill 141 (2025)

Since last time we met:

- Launched Regional Support Teams (RSTs)
- Conducted first planning meeting for Phase II of the Unified Application

Today:

- Program Budgeting and Accounting Manual adoption
- Statewide Performance Growth Targets (PGTs) first read
- Meeting/Not Meeting targets first reading
- Coaching programs first read

Coming soon:

- Co-developing local performance growth targets (summer 2026)
- Updating the fiscal transparency dashboard to include 2024-25 data
- Completing review of Divisions 22 and 24
- Releasing Interim Test district guidance in July 2026

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ODE Strategic Planning Updates

Strategic Plan Pillars and Outcomes

ACADEMIC EXCELLENCE

Ensure every student has equitable access to learning opportunities and develop the skills and knowledge they need to thrive in school, career, and life.

Priority outcomes

- Increased student achievement in ELA
- Increased student achievement in math
- Increased opportunities for focal student groups
- Increased graduation rates
- Increased postsecondary readiness

BELONGING AND WELLNESS

Build inclusive, safe, and supportive environments where every student and adult feels seen, valued, and ready to learn together.

Priority outcomes

- Increased regular attendance
- Increased feelings of belonging, trust, and emotional well-being among students and adults
- Increased feeling of student safety in schools (and decreased incidents of harm)

SHARED ACCOUNTABILITY

Engage and direct education partners in an integrated and transparent system of data, measures, and supports that drives continuous improvement within ODE and across districts and schools.

Priority outcomes

- Streamlined process for gathering and utilizing information from school districts
- Established continuum of supports
- Improved customer satisfaction and employee satisfaction

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Strategic Plan Progress

Since last time we've met:

- Launched supports for districts and ESDs to assess and address professional learning coordination related to focal student groups. (Academic Excellence)

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- Created statewide workgroups and launched CoP for Behavioral Safety Assessment. (Belonging and Wellness)

- Collaborated with DOJ partners to align tools and establish agreements for common procurement processes. (Shared Accountability)

Strategic Plan Progress continued

Coming soon:

- Next window of Phase I of Unified Application launches May 1. (Shared Accountability)

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- Finalize and publish a toolkit for Restorative and Transformative Justice. (Belonging and Wellness)

- Developing Phase II of Unified Application at statewide scale with additional programs included. (Academic Excellence and Shared Accountability)

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Legislative Updates

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Legislative Update

ODE's 2026 Legislative Summary is now available!

The summary is posted on ODE's website and on Boardbook.

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Responding to Board Member Requests

18

Tracking Board Requests

Completed

- ☑ Additonal information for Senate Bill 934 (2025) Implementation: Talented and Gifted (TAG) Identification
- ☑ Detailed information on ODE's 2026-28 Strategic Plan
- ☑ Detailed information on the 2025 State Summer Learning Grant and related outcomes

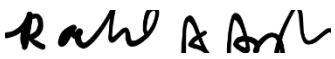
Upcoming

- ☐ Informational presentation on ODE's Complaints and Appeals processes (May 2026)
- ☐ Informational presentation on Early Literacy Tribal Grant success stories and the work of ODE's Office of Indian Education (Winter 2026)
- ☐ Update on implementation of 2023's Senate Bill 756

Dear Dr. Charlene Williams and Members of the Oregon State Board of Education-

Oregon faces a persistent policy dilemma: inconsistent evaluation of international high school transcripts, despite legislative action under Senate Bill 940 (SB 940) on student credit transfers and the subsequent findings in the SB 940 report to the Oregon legislature. Current guidance, including OAR 581-021-2010 (Transcript Evaluation) and OAR 581-022-2025 (Credit Options), alongside House Bill 2056 (HB 2056) on Access to Linguistic Inclusion, provides general direction but lacks enforceable, standardized procedures, resulting in inequitable credit recognition across Oregon school districts. The attached policy brief recommends adopting a required statewide Oregon Department of Education (ODE) framework with standardized evaluation procedures and an appeals process to ensure consistency, transparency, and equity. This approach offers the strongest balance of effectiveness, feasibility, and cost while directly addressing systemic disparities in how prior learning is recognized. Implementing this policy will promote timely graduation pathways and uphold Oregon's commitment to educational equity and civil rights for newcomer and internationally educated students.
Thank you for the opportunity to advocate for our newcomer and international students in Oregon's public high schools. I would welcome the opportunity to discuss this topic further with each of you.

Sincerely,



Rachel A. Aazzerah, EdS, ABD

University of Oregon-College of Education- DEd Student

Director of Assessment and Systems Improvement- Reynolds School District

POLICY BRIEF MEMO

TO: DR. CHARLENE WILLIAMS, DIRECTOR OF OREGON DEPARTMENT OF EDUCATION

FROM: RACHEL AAZZERAH, UNIVERSITY OF OREGON, DEd STUDENT

SUBJECT: INTERNATIONAL TRANSCRIPT EVALUATION

DATE: MARCH 21, 2026

CC: OREGON STATE BOARD OF EDUCATION

AWARDING PREVIOUSLY EARNED HIGH SCHOOL CREDIT FOR NEWCOMER AND INTERNATIONAL STUDENTS IN OREGON PUBLIC SCHOOLS

Executive Summary

Oregon faces a persistent policy dilemma: inconsistent evaluation of international high school transcripts, despite legislative action under Senate Bill 940 (SB 940) on student credit transfers and the subsequent findings in the SB 940 report to the Oregon legislature.[1] [2] Current guidance, including OAR 581-021-2010 (Transcript Evaluation) and OAR 581-022-2025 (Credit Options), alongside House Bill 2056 (HB 2056) on Access to Linguistic Inclusion, provides general direction but lacks enforceable, standardized procedures, resulting in inequitable credit recognition across Oregon school districts.[3] [4] This policy brief recommends adopting a required statewide Oregon Department of Education (ODE) framework with standardized evaluation procedures and an appeals process to ensure consistency, transparency, and equity. This approach offers the strongest balance of effectiveness, feasibility, and cost while directly addressing systemic disparities in how prior learning is recognized. Implementing this policy will promote timely graduation pathways and uphold Oregon's commitment to educational equity and civil rights for newcomer and internationally educated students.

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
5 Bardach, E., & Patashnik, E. M. (2024). *A practical guide for policy analysis: The eightfold path to more effective problem solving* (7th ed.). CQ Press.

Problem Definition

Oregon's public schools are experiencing a sustained increase in newcomer enrollment, with a 31% rise between the 2022-2023 (6,957 students) and 2023-2024 (9,117 students) school years.[2] A growing number of high school-aged newcomers and international students enter Oregon schools after completing substantial secondary coursework within diverse educational systems and languages. Yet across districts, prior learning completed outside the U.S. or in languages other than English is inconsistently evaluated and frequently under-recognized. These practices result in systematic under-crediting, redundant course placement, and extended time to graduation by multilingual and internationally educated students.

The resulting delays, disengagement, and constrained postsecondary pathways reflect structural inequities in how Oregon schools recognize prior learning, rather than differences in student ability or academic readiness. While districts employ a range of local approaches to credit evaluation, the absence of coherent, equity-centered mechanisms for recognizing prior learning has produced uneven outcomes statewide. This persistent policy gap undermines Oregon's commitment to educational equity and equal access to graduation pathways across school districts.

Without clear, equity-centered guidance and support from ODE, districts face challenges in navigating complex international transcript evaluations and determining how to apply credit rules fairly. These inconsistencies undermine both the intent of recent legislative efforts and Oregon's broader commitment to educational equity.

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
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Background & Policy Context

Senate Bill 940, enacted during Oregon's 2023 regular legislative session, directed ODE to examine how high school credits earned outside the United States (U.S.) are evaluated and transferred into Oregon public high schools.[1] The legislation required ODE to analyze current practices and develop recommendations for improving the recognition and transferability of internationally earned credits. Pursuant to this directive, ODE was required to submit a report detailing its findings and policy recommendations to the interim legislative committees on education by September 15, 2024.

Despite the publication of the SB 940 report, *Transferring High School Credits Earned Outside of the United States,* Oregon Administrative Rules (OARs) still do not explicitly address the evaluation of international transcripts.[2] Current policy guidance remains limited to broader provisions governing transcript review and credit recognition, including OAR 581-021-2010 (Transcript Evaluation) and OAR 581-022-2025 (Credit Options).[3] These rules require districts to review incoming transcripts and provide general authority to award credit for learning obtained outside traditional coursework; however, they do not establish specific procedures, equivalency standards, or statewide criteria for interpreting coursework completed within international education systems.

Under current Oregon policy, school districts must accept credits earned at standard public secondary schools in other U.S. states as equivalent to Oregon graduation requirements. In contrast, credits originating from private schools, alternative or nonstandard public programs, homeschool instruction, distance learning programs, community colleges, or international institutions are subject to local review and interpretation. In practice, this means that the

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[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
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recognition of internationally earned credits depends heavily on district-level expertise, staffing, and local procedures. ODE's SB 940 report found wide variation in how prior academic achievement is recognized, as well as inconsistencies in translation practices, staff training, and placement decisions.[2]

A related policy is House Bill 2056 (HB 2056), which expanded Oregon statute to recognize language arts (LA) instruction as reading, writing, and communication conducted in any language, not just English (2021).[4] Access to Linguistic Inclusion (HB 2056) guidance further explains that courses taken outside the U.S. should be judged on their academic merits and that credit transfer should occur in the same content area regardless of the language of instruction. Yet the guidance also makes clear that these determinations remain district decisions, which helps explain why implementation continues to vary across Oregon high schools. As a result, many newcomer and multilingual students still face barriers to receiving LA credit for coursework completed in languages other than English.

This policy gap has significant implications for educational equity. When prior learning completed abroad is under-recognized or inconsistently applied, multilingual and newcomer students may be placed into courses they have already completed, denied credit for demonstrated learning, or required to spend additional time in high school to meet graduation requirements. These outcomes are not merely administrative inconveniences; they reflect structural barriers in policy implementation that can limit timely and equitable access to a diploma. In this context, the absence of clear statewide standards raises important questions about how Oregon's education system values prior learning and whether it provides fair graduation pathways for internationally educated students. ODE's own report identified this inconsistency as a statewide issue and

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[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
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recommended clearer guidance, stronger training, improved translation practices, and more standardized procedures.[2]

Policy Alternatives

Following Bardach and Patashnik's policy analysis framework, a decision-making matrix was developed to compare four policy alternatives: (a) maintaining the status quo of local district discretion, (b) establishing a voluntary state toolkit and model policy, (c) implementing a statewide standard and required evaluation process directed by ODE with an appeals mechanism, and (d) creating a centralized statewide transcript evaluation service administered by ODE (see Appendix A).[5] Each alternative was assessed according to multiple criteria: effectiveness, political feasibility, cost implications, equity and stakeholder impact, implementation timeline, and implementation challenges.

Option 1: Status Quo (Current Local Discretion)

Under the status quo, individual school districts retain full authority over the evaluation and awarding of credit for international transcripts. District staff, typically counselors, registrars, or administrators, interpret coursework, determine equivalencies, and assign credit based on local policies, practices, and available expertise. While this approach preserves local control and requires no additional state action, it results in significant variability in how prior learning is recognized across districts, often depending on staff capacity, access to translation resources, and familiarity with international education systems.

Option 2: State Toolkit and Model Policy (Voluntary)

This option involves ODE developing and disseminating a voluntary toolkit and model policy to

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guide districts in evaluating international transcripts. The toolkit would include recommended procedures, sample equivalency frameworks, translation guidance, and professional learning resources. Districts would have discretion to adopt or adapt these materials based on local context. While this approach increases access to guidance and promotes more consistent practices where implemented, its voluntary nature means that statewide consistency and equity gains would depend on district uptake and capacity.

Option 3: Required ODE Policy, Framework, and Appeals Process

Under this approach, ODE would establish a standardized, statewide policy framework outlining required procedures for transcript evaluation, credit equivalency determination, and documentation. Districts would remain responsible for implementation but would be required to follow consistent state-defined criteria. A formal appeals process would be included to allow students and families to request review of credit decisions, ensuring transparency and procedural fairness. This model balances statewide consistency with local implementation, promoting equitable recognition of prior learning while maintaining district-level operational responsibility.

Option 4: ODE Centralized Statewide Transcript Evaluation Service

This option would create a centralized state-level service within ODE responsible for evaluating all international transcripts and issuing official credit equivalency determinations. Districts would submit transcripts to the centralized system, where trained ODE specialists would conduct evaluations using standardized criteria and translation supports. This approach maximizes consistency and reduces district-level burden, particularly for smaller or rural districts with limited capacity. However, it requires significant state investment in staffing, infrastructure, and

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
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data systems, and may introduce logistical complexities related to processing time and system coordination.

Recommended Policy Option

To address inequities in the evaluation of international transcripts for newcomer and internationally educated students and to uphold the intent of Oregon law, **Option 3: Required ODE Policy, Framework, and Appeals Process** is recommended (see Appendix A). This approach establishes a statewide standard for evaluating international transcripts while maintaining district responsibility for implementation. Under this model, ODE would issue formal policy and guidance outlining consistent procedures for transcript review, credit equivalency determinations, documentation requirements, and professional development. The inclusion of an appeals process would provide students and families with a transparent mechanism to request an additional review when prior learning is not accurately reflected in credit determination. Compared with the other alternatives considered, this option offers the strongest balance of effectiveness, equity, and political feasibility while avoiding the higher costs and administrative complexity associated with a fully centralized statewide transcript evaluation system. By establishing clear expectations and oversight, this approach would promote more consistent recognition of prior learning across districts and support timely pathways to graduation for internationally educated and multilingual students.

Implementation

To ensure the successful adoption of equitable and consistent international transcript evaluation practices, ODE should lead a multi-phased implementation strategy grounded in stakeholder

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
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[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
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engagement, policy coherence, and continuous improvement. In the initial phase, ODE should convene a statewide advisory group composed of district administrators, school counselors, registrars, equity and multilingual learner specialists, and representatives from community-based immigrant and refugee organizations. This advisory body would co-develop comprehensive policy guidance and a standardized evaluation framework aligned with the SB 940 report's recommendations.[2] Once developed; ODE should pilot the framework across a representative sample of urban, suburban, and rural districts with varying newcomer student populations and school staffing to assess feasibility, scalability, and contextual responsiveness.

Following the pilot phase, ODE should implement a coordinated statewide rollout that includes targeted professional learning, issuance of formal guidance, and integration of transcript evaluation practices into existing state accountability and monitoring systems. To further institutionalize adoption, aligned policies should be embedded within district and school improvement planning processes in accordance with SB 940 and HB 2056.[1] [4]

Ongoing technical assistance should be delivered through regional Education Service Districts (ESDs), supported by clear implementation tools and guidance. Additionally, ODE should establish an annual public reporting mechanism to monitor district-level implementation and ensure transparency. Collectively, this phased approach advances policy fidelity, promotes equitable credit recognition for newcomer students across Oregon, regardless of district context, and reinforces the state's broader statutory commitments to educational access and equity.

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
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Conclusion

Oregon stands at a critical juncture in ensuring equitable access to graduation pathways for newcomer and internationally educated students. As enrollment continues to increase, persistent variation in district-level transcript evaluation practices reflects a significant policy gap that undermines both the intent of recent legislation and the state's broader commitment to educational equity. Without clear, statewide guidance, students will continue to experience under-recognition of prior learning, resulting in delayed graduation, disengagement, and constrained postsecondary opportunities.

The recommended policy option, establishing a required Oregon Department of Education (ODE) framework with standardized procedures and an appeals process, offers a feasible and equity-centered solution to address these disparities. However, effective implementation must be informed not only by administrative systems and technical guidance, but also by the lived experiences of students most directly impacted. As illustrated in Appendix B, three high school newcomer students describe how inconsistent transcript evaluation practices have led to course repetition, loss of credit, and longer time to graduation, underscoring the real and immediate consequences of policy inconsistency. Recognizing prior learning for newcomers and international students is not simply a matter of policy compliance; it is a matter of educational equity and civil rights. When prior academic experiences are disregarded, students are denied fair access to timely graduation and future opportunity. By adopting a coherent, statewide framework and centering student voice, Oregon can move beyond fragmented practices toward a system that affirms the knowledge, dignity, and rights of all learners, regardless of where or in what language their education began.

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
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Appendix A

Decision-Making Matrix: Awarding Previously Earned High School Credit for Newcomer and International Students in Public High Schools

Criteria	Option 1: Status Quo (Current Local Discretion)	Option 2: State Toolkit & Model Policy (Voluntary)	Option 3: Required ODE Policy, Framework, and Appeals Process	Option 4: ODE Centralized Statewide Transcript Evaluation Service
Effectiveness	Low effectiveness. Continues inconsistent district-by-district evaluation practices, leading to delays and inequitable outcomes.	Moderate effectiveness. Provides tools and clarity, but adoption is optional, resulting in uneven statewide impact.	**High effectiveness. Establishes consistent statewide standards and appeals processes.**	Extremely high effectiveness. Centralized expertise ensures consistent transcript evaluation and Language Arts (HB 2056) credit implementation.
Political Feasibility	High feasibility. No new legislation or mandates required, but vulnerable to criticism due to persistent inequities.	High-to-moderate feasibility. Voluntary guidance preserves local control and is generally politically acceptable.	**Moderate feasibility. May face resistance around local control and unfunded mandates but justified by equity concerns.**	Moderate-to-low feasibility. Requires appropriations and structural change; may face cost and governance concerns.
Cost Implications	Low direct state cost but high hidden district-level and opportunity	Low-to-moderate state cost for toolkit development and training; districts absorb implementation	**Moderate cost. Training, compliance systems, and appeals processes required; long-**	High upfront and ongoing state costs for staffing, translation contracts, and secure document systems.

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
5 Bardach, E., & Patashnik, E. M. (2024). *A practical guide for policy analysis: The eightfold path to more effective problem solving* (7th ed.). CQ Press.

	costs for students.	costs (unfunded mandate).	**term efficiencies possible.**	
Equity & Stakeholder Impact	Lowest equity performance. Outcomes vary by district capacity; families experience confusion and delays.	Improves equity where adopted and implemented, but uneven uptake perpetuates disparities.	**Strong equity gains through consistent baseline rights, evidence standards, and structured appeals.**	Highest equity gains, if well-implemented; reduces resource disparities and supports rural/small districts.
Time Considerations	Immediate (already in place) but does not reduce lengthy delays in transcript evaluation.	Relatively quick rollout: impact depends on district adoption speed.	**Moderate implementation timeline (6–18 months) for ODE rulemaking process and district alignment.**	Longest implementation timeline (12–24+ months) due to overall state-wide system design and staffing.
Implementation Challenges	Persistent challenges remain unresolved (translation quality, training gaps, and inconsistent evaluation).	Risk of uneven adoption and limited uptake in high-need districts.	**Requires funding support, training, and careful design of fair appeals processes.**	Operational complexity, funding sustainability, data privacy, and risk of bottlenecks.

Note. This matrix evaluates four policy alternatives using Bardach & Patashnik's evaluative criteria.[5]

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
5 Bardach, E., & Patashnik, E. M. (2024). *A practical guide for policy analysis: The eightfold path to more effective problem solving* (7th ed.). CQ Press.

Appendix B

Real Newcomer Student Experiences

"When I first enrolled, the school put me in ninth-grade classes even though I was already 17. I had already finished three years of high school in Guatemala, but none of my classes counted because my transcript was not reviewed for multiple months. I was sitting in classes learning things I had already studied before, and it made me feel like all the work I had done did not matter. I started thinking about dropping out. When the school finally reviewed my international transcript and saw that I had already earned 21 credits, everything changed. Instead of starting over, I could keep moving toward graduation. It made me feel like my hard work mattered and that the school respected what I had already accomplished." – *Luis**

"When I first arrived, my transcript from Ethiopia was not fully recognized. I had taken classes like Geography, Civics, Philosophy, Psychology, and Personal Finance, but instead of counting toward my social science credits, they were put in as electives. At my previous Oregon school district, I also did not receive language arts credit in my native language, even though I had passed national exams in Ethiopia. I was even placed in an Algebra 1 newcomer class, even though I had already studied two years of calculus and had taken national exams in English. It made me feel like the education I had worked so hard for did not count. If my credits had not eventually been transcribed correctly, I would have had to stay another extra year in high school." – *Mahlet**

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
5 Bardach, E., & Patashnik, E. M. (2024). *A practical guide for policy analysis: The eightfold path to more effective problem solving* (7th ed.). CQ Press.

"My older sister and I are refugees from Kenya and had our education interrupted before we came to Oregon. The school was able to work with both the embassy and the refugee camp we were in to obtain photos of our grades so that we could be awarded credit for the coursework we had already completed. Even though we are 19 and 20 years old, we are so happy that we can finish our education and graduate. We will both be attending Portland State University next fall, and we have been awarded scholarships to help us do so. We both want to work in the medical field, one of us hopes to become a nurse and the other a doctor." – *Fatuma**

The student narratives presented reflect the authentic experiences of three Oregon high school students who enrolled as newcomers. Since the time of the experiences described, each student's international transcripts, proficiency measures, and academic credentials have been formally reviewed, and appropriate credits have been awarded in alignment with district board policy and state statute. Consistent with House Bill 2056 (HB 2056), LA credit has been awarded for prior instruction in students' primary languages, and, where applicable, students have also received world language credit for demonstrated proficiency in English. As a result, each student is currently on track to graduate with the Class of 2026, contingent upon successful completion of their remaining required coursework this term.

*Pseudonyms are used to protect student privacy.

[1] Oregon State Legislature. (2023). *Senate Bill 940: Relating to the transfer of student credits*. https://olis.oregonlegislature.gov
[2] Oregon Department of Education. (2024). *Transferring High School Credits Earned Outside of the United States*.
[3] Oregon Department of Education. (2023). *Oregon Administrative Rule 581-021-2010: Transcript evaluation* and *OAR 581-022-2025: Credit options*. https://secure.sos.state.or.us
[4] Oregon State Legislature. (2021). *House Bill 2056: Access to linguistic inclusion*. https://olis.oregonlegislature.gov
5 Bardach, E., & Patashnik, E. M. (2024). *A practical guide for policy analysis: The eightfold path to more effective problem solving* (7th ed.). CQ Press.

From: Peter Steinfeld
To: StateBoard Public Email; Terrel Smith; Skip Newberry
Subject: Public comment: Funding Oregon"s Plan for Computer Science Education
Date: Thursday, April 9, 2026 6:15:58 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. ***]

In December, 2023, Oregon adopted a Plan for Computer Science Education. Senate Bill 541 passed in the 2025 legislative session to partially fund this plan, but the Joint Ways and Means Committee decided not to allocate any funds to it. Statewide grants could fund parts of the plan. However, only Oregon's STEM Hubs can apply for such grants. The STEM Hubs are, by definition, devoted to funding efforts within their own community. They have no incentive to devote their own funding to a statewide program.

I propose that the Oregon Department of Education finds a way to allocate funds to implement the Plan for Computer Science Education, either by diverting funds from some other source, or by allowing organizations other than STEM Hubs to apply for grants designed to promote computer science education.

Pete Steinfeld
Executive Director
TechStart

From: Peter Steinfeld
To: StateBoard Public Email; Terrel Smith; Skip Newberry
Subject: Public comment: Unifying school IT policies to promote computer science education
Date: Friday, April 10, 2026 1:58:15 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. ***]

Yesterday I attended a PACTEC meeting with a teacher from the Tigard-Tualatin School District and another teacher from the Sherwood School District. Also attending was an industry representative from Palo Alto Networks, a leading global cybersecurity company. This person wanted to help educate Oregon's students about cybersecurity. But both teachers said that their school district had a policy against teaching cybersecurity. The industry representative was surprised at that and further surprised that these policies vary from district to district. Each Oregon school district sets its own IT policies relating to internet use, artificial intelligence, and cybersecurity. There are probably other policy choices that districts make that I don't know about.

I propose that the Oregon Department of Education adopts state-wide IT policies to relieve the burden and liability from each individual school district.

Pete Steinfeld
Executive Director
TechStart

OREGON PARTNERS *for* EDUCATION JUSTICE

To: Oregon State Board of Education
From: Oregon Partners for Education Justice
Date: April 13, 2026
Re: Statewide Targets for Equitable Improvement

Dear Chair Scurlock, Vice-Chair Montgomery, Second Vice-Chair Richardson, and members of the State Board of Education,

We are Oregon Partners for Education Justice (OPEJ), a cross-cultural network of community-based organizations, culturally specific service providers, and education advocates working together to advance a high-quality, racially just, and community-centered public education system for Oregon.

As you consider administrative rules for Senate Bill 141, we urge you to uphold a strong commitment to equitable improvement within Oregon's new public education accountability framework. To successfully reach new statewide targets to improve outcomes for all students, we believe it is vital to establish a corresponding set of statewide targets to close academic achievement gaps and accelerate outcomes for historically underserved students.

Under Senate Bill 141, the State Board of Education is charged with adopting *statewide* performance growth targets . These targets represent key milestones for improving overall K-12 system quality and raising overall student achievement across multiple academic metrics.

School districts, however, are required to establish *both* overall improvement targets and gap-closing targets. Gap-closing targets aim to accelerate progress for historically underserved students and close achievement gaps that are too often predicted by a student's racial or ethnic identity, family income, disability, home language, or housing security. Identifying gap-closing targets ensures school districts cannot declare victory for reaching overall improvement targets while achievement gaps persist or even widen on any given metric.

To uphold shared accountability, the same rationale and standard applied to school districts should also apply to the state. While Senate Bill 141 does not require the adoption of statewide gap-closing targets, the legislation's commitment to closing achievement gaps is clear, and nothing in the legislation prevents the State Board from doing so. **We therefore urge you to request, consider, and adopt statewide gap-closing targets alongside overall statewide performance growth targets.**

More than numbers on a page, Oregon's targets are a statement of our values and a guideline for our actions and investments. Now is not the time to soften our focus on systemic inequity or backslide on progress for historically underserved students. Every Oregon child has boundless potential and it is more important than ever to use every tool at our disposal to measurably close achievement gaps and expand opportunity for all.

Sincerely,

Oregon Partners for Education Justice

Adelante Mujeres
APANO
Arts in Education of the Gorge
Center for Black Excellence
Central Oregon Disability Support Network
Children's Institute
Consejo Hispano
EUVALCREE
FACT Oregon
Foundations for a Better Oregon
KairosPDX
Latino Network
NAYA Action Fund
Open School
Oregon Business Council
Oregon Coalition of Community Charter Schools
Oregon MESA

Project LEDO
REAP, Inc.
Salem/Keizer Coalition for Equality
Self Enhancement, Inc.
Stand for Children Oregon
Urban League of Portland

CONTACT:

Nate Waas Shull
Advocacy Director
Foundations for a Better Oregon
nate@betteroregon.org

FOUNDATIONS FOR A BETTER OREGON

DATE: April 13, 2026
TO: Oregon State Board of Education
FROM: Whitney Grubbs, Foundations for a Better Oregon
RE: Senate Bill 141 Rules & Statewide Performance Growth Targets

Dear Chair Scurlock, Vice-Chair Montgomery, Second Vice-Chair Richardson, and members of the State Board of Education,

I am writing on behalf of Foundations for a Better Oregon (FBO), a partnership of five major Oregon philanthropic organizations committed to ensuring our state's systems support every child to learn, grow, and thrive.

Oregonians believe a strong public education is key to building a strong economy, healthy communities, a durable democracy, and a secure future. However, our K-12 outcomes have lagged the nation since long before the COVID-19 pandemic disrupted student learning. Unacceptable opportunity and achievement gaps persist, with historically underserved communities bearing the brunt. We must all agree that change is urgent.

Through Senate Bill 141, the Governor and Legislature made clear that the state has a role and obligation to not only fund public education, but also ensure consistency, focus, and excellence for Oregon children. To fulfill this obligation, we support adoption of new statewide performance growth targets.

Statewide targets will gauge our collective progress on key student achievement metrics and check the vital signs of our K-12 system's health. They will also align the Oregon Department of Education and Oregon's 197 school districts around clear goals, transparent data, and shared accountability to better serve all children. If successful, we can not only reach our most ambitious goals for K-12 students over time, but also build more resilient and nimble schools that readily adapt and improve in a rapidly changing world full of unpredictable challenges.

Implementing Senate Bill 141 will be hard work, and our urgency to improve student outcomes must be matched by our resolve to follow through. Unfortunately, Oregon has a long history of declaring a new goal or unveiling a new strategy, then failing to stay committed or focused, ultimately sending us back to square one. We cannot repeat this mistake.

123 NE 3rd Ave.
Suite 208
Portland, OR 97232

betteroregon.org

FOUNDATIONS FOR A BETTER OREGON

Research clearly shows that durable and equitable systems change does not happen overnight. It takes time, focus, and determination, often requiring sustained collective effort over years if not decades. Let's follow the example of states and school districts that accelerated progress by staying the course even when the going gets rough, courageously embracing change even when it's uncomfortable, and building a culture of improvement at every level of the system.

While the initial statewide targets are empirically designed to challenge our system to improve, they still fall far short of our promise to deliver a high-quality education for all. As implementation progresses, we must continuously raise expectations as we follow the data, invest smarter, learn from mistakes, and cheer progress in our schools. We must also strengthen Oregon's high school diploma with meaningful requirements that allow us to reliably compare graduation rates across school districts, and definitively assure families, employers, and post-secondary institutions that graduation means students are prepared for college and career.

Once statewide targets are set, it will take all of us—in Salem and district offices, in classrooms and neighborhoods, in labor and business—to lean in together, stay relentlessly committed to improvement, and make this long-term effort succeed. We owe it to every child.

Sincerely,

Whitney Grubbs
Executive Director
Foundations for a Better Oregon

123 NE 3rd Ave.
Suite 208
Portland, OR 97232

betteroregon.org

Reynolds School District
1204 NE 201st Ave
Fairview, OR 97024
(503) 661.7200 | reynolds.k12.or.us

Oregon State Board of Education
255 Capitol St NE
Salem, OR 97310

Dear Members of the State Board of Education,

I am writing to urge improvement to the way Oregon measures and applies student poverty weighting in the State School Fund district allocations. The current approach falls short in stability, accuracy, and impact.

The current approach relies on Census Bureau sample data which introduces significant imprecision. The small sample size leads to year-to-year changes in district poverty counts that often reflect statistical noise rather than real shifts in student need. Furthermore, the data used by ODE cannot be independently verified nor is directly tied to students enrolled in our district.

Most damaging, the Census-based measure also creates inequitable distributional effects. It undercounts poverty in rural and higher-poverty districts, like Reynolds, which results in a regressive pattern that disadvantages the districts the funding is meant to support. These issues are further compounded by the way the measure is adjusted by the ODE to remove non-public school students which relies on assumptions that do not reflect actual enrollment patterns.

In the context of depleted district reserves, even modest changes in funding can have immediate impacts on staffing, class size, and student services. Nationally there are models that provide more stable, current, and aligned measures of student need. Oregon can draw from these examples and adapt them to fit the state's context.

I ask the Board to prioritize improvements to the poverty measure. Thank you for your consideration and for your continued service to Oregon's students.

Sincerely,

Frank Caropelo
Superintendent

GRANT COUNTY
EDUCATION SERVICE DISTRICT
Rooted in Grant County. Committed to every student.

835 S Canyon Blvd
John Day, OR 97845
(541)575-1349
Fax: (541)575-3601
www.grantesd.k12.or.us

Robert Waltenburg, Superintendent
Emma Winkelman, Business Manager

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

Thank you for the opportunity to provide continued comment regarding the implementation of SB 141 (2025) and the updated Program Budgeting and Accounting Manual (PBAM) and Chart of Accounts (COA). While the decision to extend the implementation timeline to July 1, 2028, is a welcome adjustment that reflects responsiveness to feedback from the field, we are concerned that recent communications, such as the April 2026 docket memo, may unintentionally minimize the massive operational impact this transition has on local districts, especially small, rural districts such as ours.

While the overarching goals of transparency and consistency are vital, the following realities of implementation must be more fully recognized by the Board:

1. Vendor Costs and System Configuration
While it has been communicated that core Chart of Accounts updates may be provided at no cost by certain vendors, this represents only one portion of the overall implementation effort. Districts will still need to:

- Configure systems locally to align with the new COA
- Redesign and rebuild locally developed financial reports
- Update payroll coding structures and processes
- Revise integrations with third-party systems

At this time, Tyler Technologies has indicated that base updates may be included; however, the scope and cost of local configuration and support remain unclear. Similarly, PowerSchool has not yet finalized cost estimates for eFinance users because none of the work will be provided at no cost, and communication from other vendors has been limited. A more comprehensive understanding of vendor-related costs across all systems is still needed.

2. Staffing Capacity, Time, and Training Requirements
The implementation of a new Chart of Accounts will require substantial staff time and organizational effort at the local level, including:

- Conversion and crosswalk development from current to new coding structures
- Review and update of historical data and reporting practices
- Training of business office staff, administrators, and other system users
- Ongoing implementation of new reporting requirements

These efforts represent real costs—whether through additional staffing needs, reallocation of existing staff time, or investment in training and support. At a time when districts are already managing staffing constraints and competing priorities, these impacts are significant and should be more fully recognized. The reality of this point for a small, rural district is further complicated by the fact that one

person would be tasked with this implementation – the same person who already wears many hats – as we are in an area where hiring additional staff is not an option and contracting with other agencies would be a struggle as they are so far away.

3. Impact on Charter Schools
Charter schools face unique implementation challenges. Many charter schools operate without robust enterprise resource planning (ERP) systems and may rely on more limited financial platforms. Transitioning to a more complex Chart of Accounts structure may require significant system upgrades, process changes, or external support. Additional clarity and targeted support for charter schools will be critical to ensure equitable implementation. Many of our small, rural districts have taken on virtual charter sponsorships and will now be tasked with making sure their virtual charters are going to meet these requirements as well, adding onto the number of entities they are assisting with the transition.

4. Reporting Reduction Clarity
The stated goal of reducing reporting burden is both important and widely supported. However, at this time, there has not been clear communication regarding which existing reports or requirements will be reduced, consolidated, or eliminated as a result of these changes. Without this clarity, it is difficult for districts to fully understand the net impact of implementation or to plan accordingly.

In addition to these concerns, we encourage continued collaboration and transparency as this work moves forward. The engagement efforts to date, including public comment periods and the Chart of Accounts Committee, have been valuable, and we strongly support maintaining and expanding these opportunities. It is of the utmost importance that those who will actually be doing this work are heard, so we can avoid a mass retirement or career change situation when the time comes.

We appreciate ODE's commitment to improving financial transparency and accountability, and we remain committed to partnering in this work. With continued collaboration, clear communication, and a shared understanding of implementation realities, we believe this effort can ultimately achieve its intended goals in a way that is both effective and sustainable for Oregon's school systems.

Thank you.

Emma Winkelman
Business Manager

Robert Waltenburg
Superintendent

Date: April 14, 2026
To: Oregon State Board of Education
From: Corvallis School District 509J
Re: Public Testimony Regarding the Implementation of SB 141 (2025) and the Updated Program Budgeting and Accounting Manual (PBAM)

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

Thank you for the opportunity to provide continued comment regarding the implementation of SB 141 (2025) and the updated Program Budgeting and Accounting Manual (PBAM) and Chart of Accounts (COA). While the decision to extend the implementation timeline to July 1, 2028, is a welcome adjustment that reflects responsiveness to feedback from the field, we are concerned that recent communications, such as the April 2026 docket memo, may unintentionally minimize the massive operational impact this transition has on local districts. While the overarching goals of transparency and consistency are vital, the following realities of implementation must be more fully recognized by the Board.

It has been suggested that core COA updates may be provided at no cost by certain vendors, but this represents only a fraction of the actual workload. The transition to the new COA structure involves several key challenges, including the manual alignment of local systems and the necessary redesign and rebuilding of locally developed financial reports. Furthermore, complex payroll coding structures must be updated, and integrations with various third-party systems need revision. A significant concern is the inconsistent vendor support; while Tyler Technologies may include base updates, the cost of local support remains uncertain. Notably, PowerSchool has confirmed that none of their necessary work for eFinance users will be provided at no cost. The Corvallis School District faces significant impacts from the COA conversion across various systems and operations. We have identified that nine different systems, managed by seven vendors, will be affected. Furthermore, this conversion is expected to increase the workload for our auditors, leading to higher costs for the district in converting their workpapers. Internally, every financial reconciliation tool essential for our daily operations will require updating.

The transition requires a level of staff time that goes beyond business as usual. This includes the development of complex crosswalks from current to new coding structures, reviewing historical data, and training all business office staff, school site support staff and administrators. Given current staffing constraints, these requirements constitute a significant unfunded mandate on our time and human resources. This shifts our focus away from the classroom and, most importantly, from our students. Due to persistent budget declines over the last three years, the Corvallis School District's business department has seen a 25% staff reduction. To minimize the impact on students, we have consolidated roles and increased responsibilities at the District level. Although student enrollment is declining, the workload required to effectively run the district has not decreased–in fact, it has arguably increased. This reduction in District-level staff significantly elevates workload and diminishes our capacity to fully engage in a conversation about a COA discussion.

A primary justification for these changes is the reduction of the reporting burden. However, there has been no clear communication regarding which specific reports will be eliminated or consolidated. Without this information, it is impossible for districts to calculate the net impact or see the promised positive outcomes.

Given the financial instability currently facing many Oregon school districts, as frequently reported in the news, we have serious reservations about proceeding with a COA conversion at this time. Such a conversion carries a significant risk of errors in financial reporting, and implementing it during this already turbulent period could have detrimental effects on the entire system.

In conclusion, we urge the Board to maintain a transparent and realistic view of the challenges facing our districts. While we are committed to the goal of financial accountability, the success of this initiative depends on a shared understanding of implementation realities, clear communication, and ongoing collaboration.

Sincerely,

Dr. Ryan Noss
Superintendent
Corvallis School District 509J

Lauren Wolfe
Director of Finance
Corvallis School District 509J

OREGON HOUSE OF REPRESENTATIVES

Representative Emily McIntire
House District 56

April 14, 2026

To: The State Board of Education

Re: Public Comment on Rule 581-003-0025

I am writing to express my concerns regarding the rule listed above.

My first question is this: How does the direction we are taking align with what other states that are excelling in education are doing?

My second point is this: We know that third grade reading levels set the stage for nearly everything that follows in a student's education. That is why I am troubled that our focus remains on graduation rates of 92.3% when only 52.6% of our third graders are on track in English Language Arts.

How do these numbers add up?

Too often, we are reactive instead of proactive. I would suggest that if our focus were placed on building a strong foundation in the early grades, our outcomes would look very different. If third grade reading proficiency and eighth-grade math proficiency were both closer to 85%, I believe our graduation rates would naturally follow at or above the performance levels you are seeking.

I urge the Board to take a second look at the performance growth targets set forth in this rule and to prioritize foundational academic success in the early grades. It can be done.

Sincerely,

Emily McIntire, State Representative HD 56

900 Court St. NE, H-379, Salem, OR 97301 – Phone (503) 986-1456
Rep.EmilyMcIntire@oregonlegislature.gov – www.oregonlegislature.gov/mcintire

From: [redacted]
To: Boardboard Public Email
Subject: Student Instructional Time
Date: Wednesday, April 15, 2026 12:11:30 PM

You don't often get email from [redacted] Learn why this is important

[*** 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. ***]

Oregon faces a systemic time and attendance crisis, with one of the **shortest school years in the nation layered on top of persistently high rates of chronic absenteeism.** These lost hours of student-contact time accumulate into significant learning gaps, especially for students who already face barriers to opportunity.

Recent findings from ECOnorthwest underscore why **this issue demands urgent attention now, as Oregon grapples with widening inequities and the need for stronger, data-driven solutions.**

STUDENT CONTACT TIME VS. INSTRUCTIONAL TIME

To understand how much time Oregon students spend in school, it's important to distinguish between *student contact time* and *instructional time* — two terms that sound similar but measure different things.

Student-contact time refers to the total hours students are at school, bell-to-bell, including recess, lunch, passing time, and instruction.

Instructional time, on the other hand, accounts for the hours that kids are receiving instruction. Oregon's rules, however, allow certain activities to "count" toward that total, known as *instructional time allowances*, which include:

Up to 60 hours of recess (K-3)

- Up to 30 hours for staff professional development
- Up to 30 hours for parent teacher conferences
- Oregon rates as one of the lowest states in the nation for the educational opportunities it provides for its students. This is despicable and certainly needs improvement. On behalf of all students in Oregon PLEASE do what you can to rectify and improve this situation!

Sincerely,
Carol A. Rudebeck, M.S.Ed. (with 43 years of teaching experience in the state of Wisconsin)

From: [redacted]
To: StateBoard Public Email
Subject: public school year and time in school
Date: Wednesday, April 15, 2026 12:23:18 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Dear SBE members.

It has come to my attention that you will be addressing the issue of time in school on tomorrow's agenda.

As you know, Oregon faces a systemic time and attendance crisis. We have one of the shortest school years in the nation, compounded by persistently high rates of chronic absenteeism. These lost hours of student contact time add up to significant learning gaps—especially for students who already face barriers to opportunity.

As a parent of two students in the Beaverton School District, and the child of two public school teachers, I strongly urge you to protect instructional time in Oregon and ensure that the hours students are in school are meaningful, effective, and truly instructional.

My parents, who taught in the Lincoln County and Hillsboro school districts—my mother in early education and my father in high school science—often spoke about not having enough time to fully teach the required curriculum. That was true then, and it remains true today: our teachers simply do not have enough time with their students to deliver coursework effectively. No one benefits from that reality.

More recently, as a stay-at-home parent, I've been fortunate to help fill some of those gaps—volunteering in classrooms, supporting after-school programs, and supplementing my children's learning at home. But not all families have the time or resources to do this. When instructional time falls short, the burden shifts unevenly, and our students, teachers, and broader community all pay the price.

At the same time, Oregon's chronic absenteeism problem demands urgent attention. More than one-third of students miss over three weeks of school each year, ranking our state near the bottom nationally. We should be identifying attendance issues earlier and implementing proven, targeted interventions to address them at the individual level.

These are solvable challenges. Many of the necessary improvements are practical and cost-effective. We can—and must—do better. I urge you to take meaningful action to protect instructional time and help move Oregon forward from the bottom ranks in educational outcomes.

With hope.

Traci Wheeler

From: [redacted]
To: StateBoard Public Email
Subject: time at school
Date: Wednesday, April 15, 2026 12:56:50 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

please help the Reedsport district.
currently they only have a 4 day a week program.
It is not enough, that is shown in test scores.
We need to be able to support school5 days per week.
please keep this in mind as funding is discussed.
Our children, who are the future of Oregon are at risk, please make good choices for them.
I am a Smart reader volunteer at Highland Elementary school
Thanks for your attention to this important issue.
Sincerely,
Rebecca Gray, RN, MSN

Written Public Comment – Oregon State Board of Education

Re: Proposed Performance Growth Targets, SB 141 (2025 Education Accountability Act)

Submitted by: Dr. Christine Toribio Pitts, President & CEO, Open School Inc., Convener, Champions for Oregon Kids

April 16, 2026

The statewide performance growth targets, as proposed, do not support a coherent statewide school accountability model. They establish endpoints without ensuring that districts and schools make the necessary changes to reach them; the accountability model embeds a coaching intervention with no specific focus on instructional change; and the framework determines state intervention based on rules that allow districts to miss the most consequential academic metrics entirely and still be considered "on track."

The Board should not adopt these rules without addressing these structural flaws.

The statewide targets forecast Oregon's future based on where we've been. They do not set a bold goal for what our students deserve.

These targets were developed from historical academic growth trajectories — a methodology that projects future student achievement if we change nothing. It does not answer the most important question: what do Oregon students need to be prepared for college, career, and a prosperous life after high school? A target calibrated to what we have already been able to produce is not accountability. It is a forecast.

The 8th grade math target illustrates the problem plainly: a proposed jump from 28.9% to 52% proficiency — the largest absolute gain in the framework — with no accountability for the curriculum, instructional coaching, and teacher support in math that would actually produce it.

The statewide targets provide Oregon with a possible destination. They do not ensure that individual districts make the reforms necessary to arrive there — and the framework's design risks leaving our most underserved students furthest behind.

The proposed targets establish statewide endpoints, including roughly two-thirds of 3rd graders proficient in ELA and 8th graders proficient in math by 2037-38. But the accountability system as designed allows districts to be perpetually growing toward their locally co-developed targets without ever being required to reach the statewide thresholds.

This structural escape hatch is compounded by the determination rule: a district is considered to have met its performance growth targets when at least 5 of 8 metrics are classified as "Met." Under this standard, a district could miss 3rd grade ELA and 8th grade math — the two highest-stakes academic proficiency metrics in this framework — every single year and face no accountability consequence.

Louisiana's Grow. Achieve. Thrive. framework resolves this directly: growth targets are adaptive and locally differentiated, but they sit within a statewide architecture of shared absolute benchmarks. Every school is accountable for the percentage of its own students reaching grade level proficiency first and foremost.

Oregon's clustering approach moves in the opposite direction. By holding districts accountable primarily to the performance of demographically similar peers, Oregon risks building a separate and unequal expectation into the architecture of the law itself. If "similar district" clusters are determined by demographic composition then the districts with the highest concentrations of students of color, students in poverty, and English learners are being held to a bar calibrated to the historical performance of similarly situated districts that have also historically underserved them.

This is not context-sensitivity. It is structural low expectation, masked by technical language. Clustering districts by demographic similarity doesn't neutralize inequity — it risks institutionalizing it.

Oregon modeled SB 141 on Louisiana's work in important ways. The Board has the opportunity to complete that alignment: absolute benchmarks for every school, alongside adaptive local growth targets. Every Oregon student deserves the same standard — not a target shaped by the zip code where they are growing up.

The intervention timeline is a civil issue and the coaching model may never reach the classroom.

Under the proposed rules, a district that misses its targets receives directed coaching in years one and two, intensive coaching in year three, and ODE authority to redirect State School Fund dollars beginning — at the earliest — in year four. A kindergartner entering a chronically underperforming district in 2026-27 will have lost her entire primary education career before the state has authority to act.

But the timeline is only part of the problem. The coaching model itself, as currently described, is oriented toward changing governance and leadership practices — district systems, decision-making structures, administrative capacity. These are not unimportant. But they are not the most proximate lever to learning.

A child who cannot read in third grade does not need her superintendent to have better governance structures. She urgently needs her teacher to have better instructional tools, better coaching on curriculum delivery, and better real-time data on what she has and hasn't learned.

If Oregon is going to hold districts accountable for student proficiency outcomes, the state's coaching intervention must reach the classroom. The Board should require ODE to specify what percentage of coaching hours under the Intensive Coaching Program are directed at instructional practice — curriculum implementation, formative assessment use, pedagogical coaching — versus governance and organizational leadership. Without that specificity, the coaching program cannot be evaluated for its role in improving student outcomes, and the

accountability system has no credible mechanism for changing what happens between a teacher and a student.

Two questions for the Board to address on the record:

- What mechanism will require individual districts to reach the statewide proficiency thresholds — not just to show growth toward their own local baseline? The proposed targets are calibrated to Oregon's historical growth trajectory. If the instructional investments Oregon has made — early literacy curriculum, coaching infrastructure, interim assessment systems — are working as intended, growth should outpace that baseline. The Board should establish a formal target review cycle tied to implementation milestones, so that Oregon's ambition rises as its capacity does.
- What mechanism will ensure that the state's coaching intervention reaches the classroom, not just the district office? The Board should require ODE to demonstrate the Intensive Coaching Program's reach into instructional practice before it is deployed as the primary accountability intervention.

Oregon's students deserve a system built around what they need — not around what we have historically been able to produce within a fragmented and siloed model. The refinements I have described would close that gap. I urge the Board to require them before adoption.

Respectfully submitted,

Dr. Christine Toribio Pitts

President & CEO, Open School Inc.

Convener, Champions for Oregon Kids

From: [redacted]
To: StateBoard Public Email
Subject: Instructional Time
Date: Wednesday, April 15, 2026 1:39:47 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

State Board reps –

I appreciate that you are working to protect - and hopefully expand – student instructional time. Our kids in Oregon have been missing critical hours and days of instruction for far too many years. Thank you for any efforts you make to turn this around.

Bobbie Regan
Former PPS Board member & mom to two PPS graduates

From: [redacted]
To: StateBoard Public Email
Subject: Time in school
Date: Wednesday, April 15, 2026 1:38:39 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

please pay serious attention to the time in school issue. Let's have some accountability for our students and our tax dollars! Thank you.

Jean Butcher

From: [redacted]
To: StateBoard Public Email
Subject: Instructional Time
Date: Wednesday, April 15, 2026 1:06:01 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Dear State Board of Education,

Please repair the structure that gives our school children and teachers one of the lowest instructional time systems in the country, yielding some of the lowest performance in the country. This low level of instruction is unsustainable if we are going to prepare our students to be the citizens we need. Please remedy this long-standing weakness.

Thank you,
Randy Fishfader

DATE:	March 12, 2026
TO:	Stand for Children Oregon
FROM:	ECOnorthwest
SUBJECT:	Increased Instructional Time in Oregon

Introduction

On average, Kindergarten through 12th grade (K-12) students in Oregon public schools spend less time in school than students in most other states. At about nine percent below the national average, Oregon's students receive fewer instructional *hours* than students in all but four other states. While the typical K-12 public school in the United States is in session for about 180 days, the average Oregon elementary school student receives about 165 school days of instruction.[1]

In addition, students in Oregon attend school less often even when schools are open: the state has one of the lowest attendance rates in the nation. During the 2023-24 school year, over one-third of students in Oregon were chronically absent (meaning they missed at least 10 percent of school days)—43rd out of 45 states with available data—compared to 23 percent of students nationwide.[2]

Factors other than instructional time, both inside and outside of school, also determine students' educational success, but the relatively short amount of time Oregon students spend in a classroom places them at a disadvantage from the start, with potential negative short and long-term consequences.

Indeed, from a national perspective, academic outcomes in Oregon have fallen over the past decade. While student performance has worsened across the country, Oregon students' rank among the 50 states and DC has declined from 35th to 48th (reading) and 49th (math) in 4th grade, and from about average to 37th (reading) and 40th (math) in 8th grade.[3] Although Oregon's short school calendars and low attendance rate likely explain only a part of the observed differences compared to other states, research generally confirms that both additional instructional time and a reduction in chronic absenteeism are positively associated with improved educational outcomes. (Some studies also find social or behavioral benefits from increasing classroom time and reducing absenteeism).

[1] Based on the enrollment-weighted average of instructional time, divided by the length of a typical elementary school day in Oregon, calculated using instructional time data collected by Stand for Children Oregon.
[2] http://www.future-ed.org/tracking-state-trends-in-chronic-absenteeism/
[3] https://www.nationsreportcard.gov/ndecore/landing

Recognizing this context, Stand for Children Oregon (Stand) engaged ECOnorthwest to assess the potential for improving student outcomes through an extended school schedule and improved attendance. This memorandum summarizes this work.

We modeled several scenarios of increased instructional time in Oregon: (1) increasing mandated instructional time to at least the national average in every school district; (2) reducing chronic absenteeism to pre-pandemic levels; and (3) a combination of (1) and (2). Model results indicate the potential for substantial improvements in student outcomes, although the estimates come with a high degree of uncertainty. The more optimistic estimates are for changes in instructional time and attendance that are furthest from changes observed in the literature and thus, provide an approximate magnitude for potential changes, rather than a precise prediction.

Below, we provide a brief review of the literature on the effects of increased instructional time, including longer school calendars and increased attendance on academic outcomes. Next, we present additional information about instructional time in Oregon, based largely on a set of district-level instructional-time data collected by Stand from summer 2025 through early 2026. Finally, we describe a set of scenarios modeled to identify potential improvements in academic outcomes and discuss the findings.

Instructional Time and Absenteeism in the United States

The decentralized nature of the American education system leads to great differences in total school time between states and even school districts, as well as difficulties in collecting data to provide robust comparisons across and within states. All states have minimum requirements for instructional time, but these requirements differ in kind between states. Some only mandate a minimum number of days, some only impose a minimum number of total hours, and others impose both.

Instructional time comparisons across states are further complicated by the fact that states differ on whether and how to count non-academic activities such as lunch and recess as part of that instructional time. In addition, school districts frequently exceed the minimum mandated instructional time, leading to substantial variation within states.

Yet despite difficulties in creating precise comparisons, the available data identify stark differences within and across states. According to Kraft and Novicoff's analysis of instructional time, students attending schools in states with the top 5 most instructional time are in school for at least 1.4 years longer than students in the 5 states with the least (which includes Oregon) over the course of their K-12 education. The contrast is starker at the district level. Students attending schools at the 90th percentile of the distribution of total instructional time are in class for almost 200 hours longer per year than schools in the 10th percentile, which equates to more than two full school years by the end of high school. (Similar disparities within Oregon school districts are explained below).[4]

In addition to differences in formal instructional time, there are multiple classroom- and individual-level factors that can interrupt the instructional time experienced by students, the largest of which is student absence from the classroom. High absenteeism can even affect students who attend class, as teachers may need to adjust instruction to bring absent students up to speed when they return. As with instructional time, absenteeism varies considerably across and within states. Rates of chronic absenteeism (defined as the share of students who miss at least 10 percent of enrolled school days) differ by almost 30 percentage points between states (Alaska's rate was 43 percent in 2023-24, compared to 15 percent for Idaho).

Tardiness, suspensions, and teacher absences, as well as external interruptions caused by intercom announcements, phone calls, or other disturbances, can also widen the gap between formal instructional time and actual learning time, though these are generally difficult to measure across jurisdictions. Kraft and Novicoff's (2022) case study of an urban school district estimated that elementary school students lost an average of 16 percent of

[4] This section informed by Kraft and Novicoff, 2024.

allocated instructional time from such absences and other interruptions while high schoolers lost around 25 percent.[5]

Instructional Time in Oregon Relative to Other States

Across states, Oregon has one of the lowest mandated levels of in-person instructional times. As one of the 10 states that does not specify a minimum number of school days, Oregon requires 900 total instructional hours each year for K-8th graders, 990 hours for 9th-11th graders, and 966 hours for 12th graders, on the lower end nationally.[6] When measured by actual instructional time, Oregon ranks 47th in the nation. Only three states (Maine, Nevada, and Hawaii) have shorter levels of average instructional time.[7]

Oregon similarly stands out as a state with high rates of chronic absenteeism. During the 2023-2024 school year, the state had a 34 percent chronic absenteeism rate, behind only Alaska and the District of Columbia. Meanwhile, the national rate of chronic absenteeism was only around 23 percent.

[5] This section informed by Kraft and Novicoff, 2022 and Desilver, 2023.
[6] https://nces.ed.gov/programs/statereform/tab5_14.asp
[7] Kraft and Novicoff, 2024.

What Does The Research Say about The Benefits of Instructional Time?

Many studies find a significant, albeit generally modest relationship, between mandated instructional time and academic performance, while some find relatively large effects. The estimated effects of instructional time vary substantially, likely due in part to the wide range of approaches to increasing instructional time and contexts within which increases occur, and not all studies find a statistically significant positive correlation. The magnitude of impact can vary by such factors as existing instructional time, the manner of increase (such as extra days or additional hours in a day), the grade level, and the subject. The largest effect sizes are typically associated with efforts that package increased instructional time with other interventions, such as at charter schools.[8]

Researchers typically find what are considered relatively "small" effects. For example, many find that an extra hour of school per day (an increase of about 14 percent) can lead to learning gains of between one-twentieth and one-eighth of typical annual gains.[9,10] The estimated effects are generally higher for math test scores than for English and language arts (ELA) scores, often by about two times. Additionally, while the literature on school time has generally focused on standardized test scores, some studies also find increased instructional time to be associated with improved social behavior and a reduced likelihood of suspensions.[11]

Likewise, research consistently demonstrates that absences can negatively impact student performance, including for other students in the classroom. Here again, the available research contains a wide range of estimated effects. One fewer day of absence has been associated with between one and twelve percent of test score gains a year (the latter effect was for absences relatively close to the test administration date). Research has also found absences to be associated with a reduced likelihood of on-time graduation and college enrollment as well as decreased executive functions, including among the classmates of those who were absent.[12]

Finally, absences are generally found to have a greater effect than mandated instructional time on academic performance. One study found that elementary school absences are about three times as detrimental to achievement as a comparable loss in instructional time. Another study found absences induced by bad weather reduced math achievement but instructional time lost due to bad weather (cancelled school days) did not.[13]

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[8] Kraft and Novicoff, 2024.
[9] Based on effect sizes of 0.02 and 0.05 standard deviations in test scores and a standard benchmark that a year of learning gains corresponds to about 0.40 standard deviations in test scores.
[10] Aucejo and Romano, 2016; Figlio, et al, 2018; Kraft and Novicoff, 2024.
[11] Abt Associates, 2016; Schueler, 2020
[12] Gershenson et al, 2017; Gottried and Ansari, 2022, Gottfried and Kirsksey, 2017; Liu et al, 2021
[13] Aucejo and Romano, 2016; Goodman, 2014

Instructional Time and Chronic Absenteeism in Oregon

To supplement the limited data on within-state variation in mandated instruction time available from other sources (e.g., Kraft and Novicoff, 2024), Stand compiled school calendar and related data from 169 school districts in Oregon from summer 2025 through early 2026. These data collectively cover over 95 percent of Oregon's public K-12 students. The data collection included instructional time for elementary and high school. Middle school grades were omitted to allow timely collection of reasonably complete data for other grades. These data highlight that, like nearly all states, students within Oregon experience a wide range of instructional time during the school year.

We explored relationships between instructional time, chronic absenteeism, student demographics, and student outcomes. Most of our analysis focuses specifically on elementary school instructional time. Based on the collected data, annual instructional time in Oregon ranges from 925 hours to 1,176 hours, with students attending schools that provide, on average, 1,081 hours. Similarly, mandated instructional time in high school ranges from 925 to 1,233 hours across districts, with schools providing an average of 1,163 hours.[14]

The observed variation indicates substantially different access to learning across districts. In effect, elementary school students in the district with the most instructional hours in the state receive about 1.4 years of additional instructional time by 5th grade and more than 3 additional years by 12th grade than a student in districts providing the least amount of instructional time. Students attending schools at the 90th percentile of the instructional time distribution would receive the equivalent of over half of an additional year of classroom time by 5th grade and around 1.2 additional years by high school graduation than schools in the 10th percentile.[15]

Oregon also stands out as a state in which many districts (at least 60 districts, or about 8.5 percent of public K-12 students, as of 2025) have four-day weeks. Although these districts generally have longer school days than standard five-day districts, the four-day schedules can be as short as 137 contact days per year. On average, elementary school students in four-day districts have access to about 1.5 percent less instructional time than those in 5-day districts. In high school, the difference is about 4.5 percent.

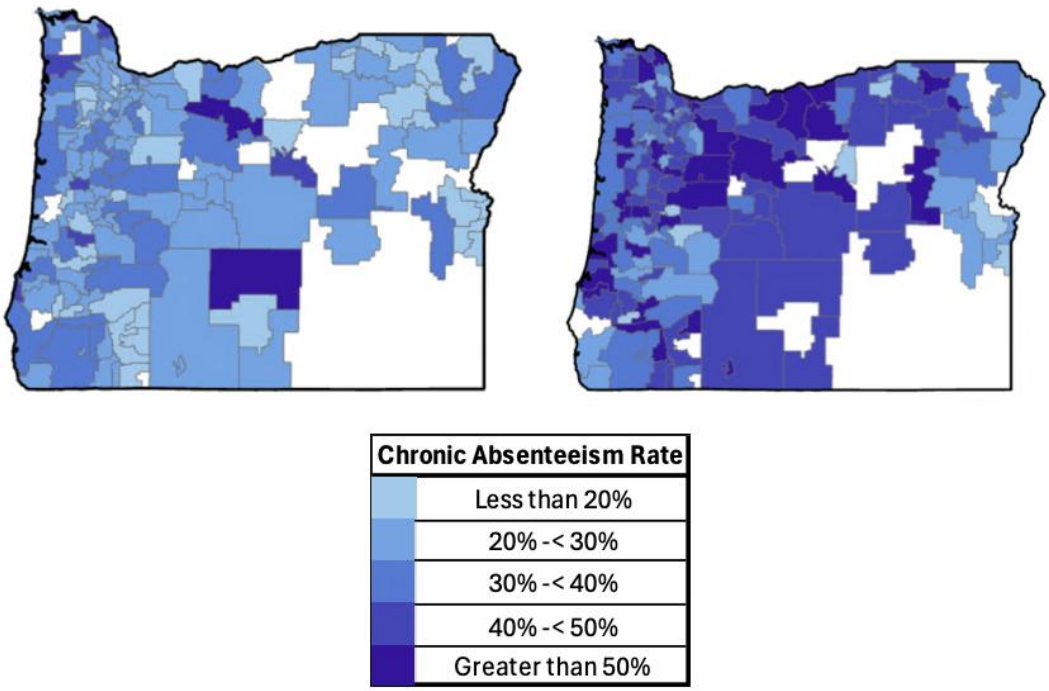
Chronic absenteeism also varies considerably across districts. Of districts for which the Oregon Department of Education published data, chronic absenteeism ranged from 5 to 60 percent in 2024-25, with a statewide average of 33.5 percent. Chronic absenteeism also

[14] Kraft and Novicoff, 2024, indicate that instructional time in Oregon averages 1,164 hours across all grades (based on a different data source).
[15] We do not have middle school instructional time data so these calculations are approximate.

differs across grades, from a low of 25.5 percent in 3rd grade to 52.5 percent in 12th grade. Exhibit 1 displays the geographic distribution of chronic absenteeism in 3rd and 11th grades in 2024-25, corresponding with the first and last grades at which Oregon students take the state standardized achievement tests. Although there is some geographic concentration, districts with high and low rates appear throughout the state.

We find only a small correlation between mandated instructional time and chronic absenteeism at both the elementary and high school levels. Neither are statistically significant. The available attendance data do not contain enough information to determine the extent to which these patterns might serve to equalize differences in the average amount of time students actually spend in the classroom.

Exhibit 1. Map of Chronic Absenteeism in 3rd (left) and 11th (right) grade by District, 2024-25



We also examined how mandated instructional time and chronic absenteeism varied with student demographics, specifically the share of students identified as non-white or Hispanic and the share of students experiencing poverty. This analysis sought to determine whether the identified variation in instructional time disproportionately affects certain student populations. (We did not examine subpopulation-specific outcomes, such as chronic absenteeism, by race and ethnicity).

For both elementary schools and high schools, we find no statistically significant relationship between instructional hours and the share of students identified as non-white or between instructional hours and the share of students experiencing poverty.

We find statistically significant, but still small, positive correlations between the share of a district's students identified as non-white and chronic absenteeism in high school ($p<0.01$) but not in elementary school ($p=0.12$). Estimates indicate that a 10 percentage point increase in the share of students identified as non-white corresponds to a 1.8 percentage point increase in high school chronic absenteeism.[16]

We find significant and stronger positive correlations between poverty and chronic absenteeism within the district ($p<0.001$). A 10 percentage point increase in the share of students experiencing poverty corresponds with a 3.9 percentage point increase in elementary school chronic absenteeism and a 3.6 percentage point increase in high school chronic absenteeism.[17]

[16] For context, the difference in share of students identified as non-white between the 25th and 75th percentile districts is 32 percentage points.
[17] For context, the difference in share of students experiencing poverty between the 25th and 75th percentile school districts is 17 percentage points.

Exhibit **2** and Exhibit 3 display these relationships visually. Although not a primary focus of this study, these well-known relationships highlight the importance of addressing disparities in the time students spend in school to ensure equitable outcomes for all of Oregon's students.

Finally, we examined how outcomes on Oregon's standardized achievement tests (OSAS) vary with mandated instructional time and chronic absenteeism. Exhibits 4 through 7 below illustrate these relationships for 3rd grade proficiency in math and ELA (patterns are similar for 8th grade).

The apparent correlations between proficiency, instructional time, and chronic absenteeism are statistically significant, but differ in magnitude depending on the educational input (instructional time or attendance). For example, the analysis indicates that more instructional time is associated with statistically significantly higher 3rd grade ELA proficiency ($p=0.032$): 3rd grade students in districts at the 90th percentile instructional time have ELA proficiency rates about 10 percentage points higher than students in districts at the 10th percentile. Similarly, lower chronic absenteeism is associated with higher ELA proficiency ($p<0.001$): Students in districts at the 10th percentile in chronic absenteeism have ELA proficiency about 16 percentage points higher than students in 90th percentile districts.[18]

The patterns are consistent with the findings from the literature, specifically, that chronic absenteeism has a stronger correlation with achievement than instructional time and that math achievement is more strongly associated with both chronic absenteeism and instructional time than ELA achievement.

[18] These associations are suggestive, but not proof of causation. For example, a simple regression of 3rd grade ELA proficiency on instructional time, chronic absenteeism rates, and student characteristics (poverty and race/ethnicity) yields statistically significant coefficients for instructional time and chronic absenteeism but they are only about half as strong as the simple correlations described above (results not shown). In other words, student demographics explain some of these apparent correlations. Including other factors might further reduce the apparent strength of the relationships among instructional time, chronic absenteeism, and student outcomes.

Exhibit 2. Share of Students Experiencing Poverty by District Chronic Absenteeism Rate, 2024-25

Exhibit 3. Share of Students Identified as a Hispanic or non-white by District Chronic Absenteeism Rate, 2024-25

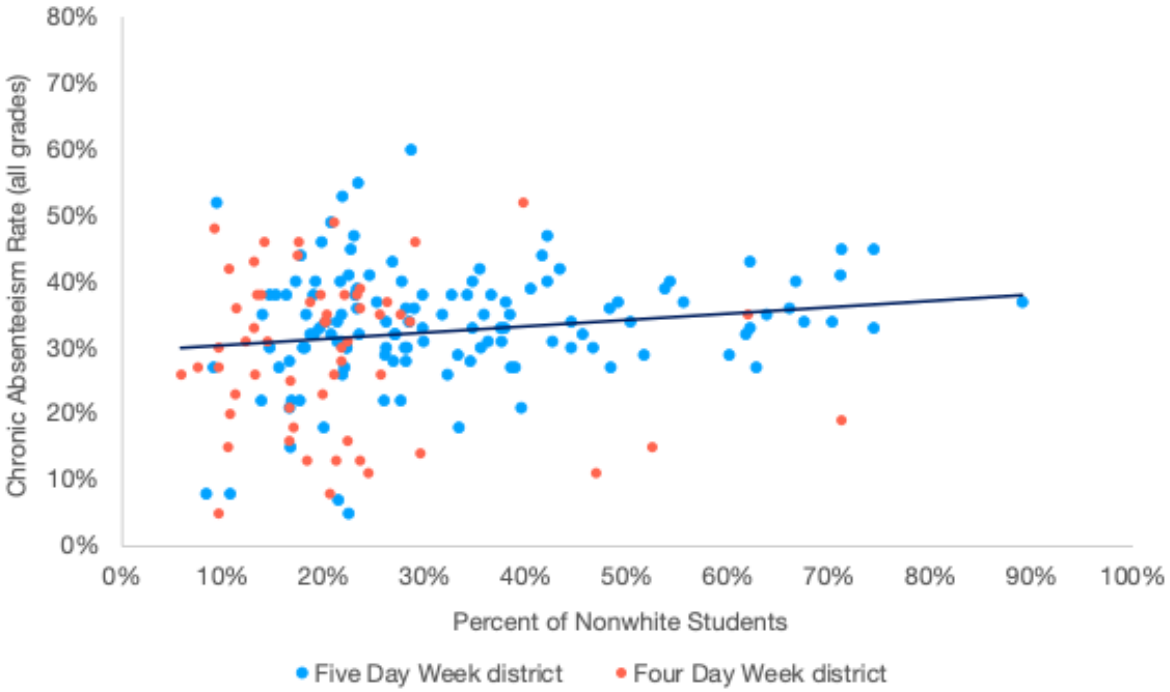


Exhibit 4. 3rd Grade Language Arts Proficiency by Instructional Time (by District)

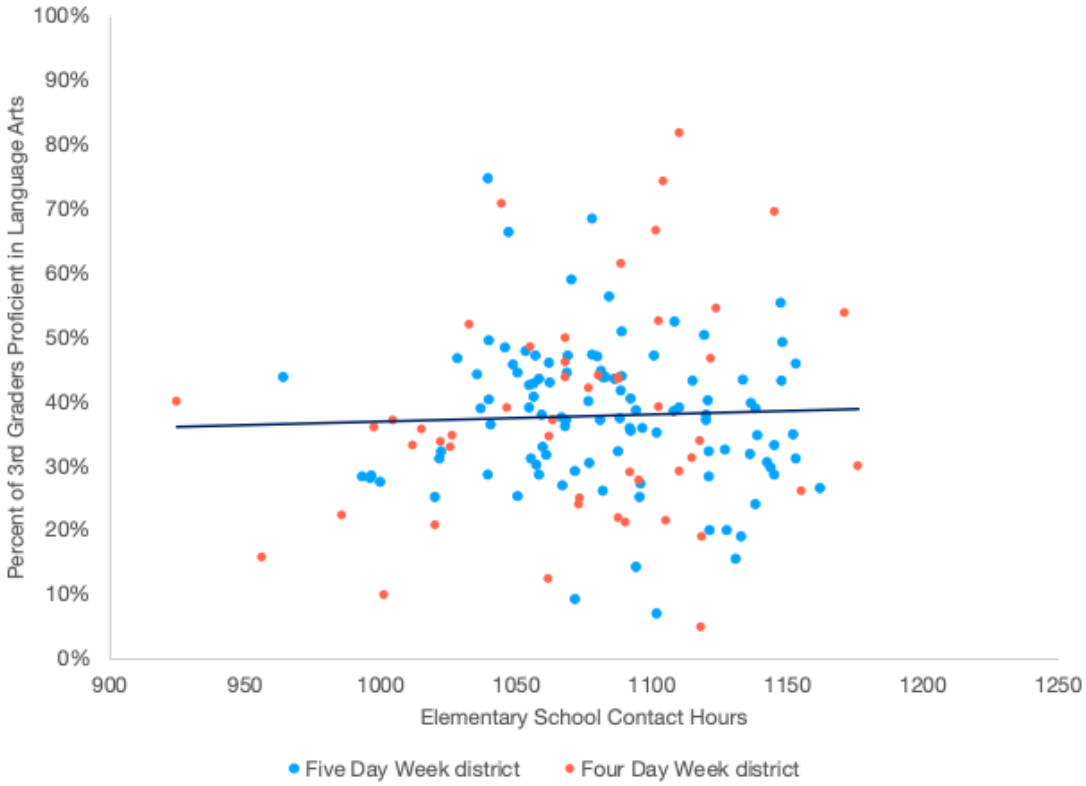


Exhibit 5. 3rd Grade Math Proficiency by Instructional Time (by District)

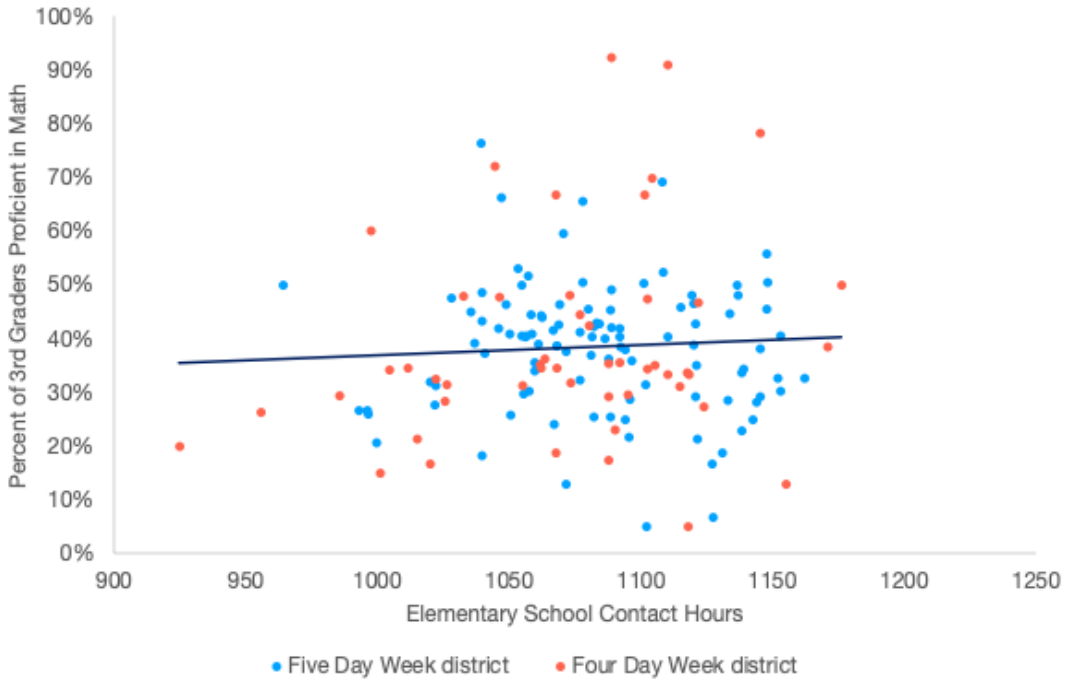


Exhibit 6. 3rd Grade Language Arts Proficiency by Chronic Absenteeism Rate (by District)

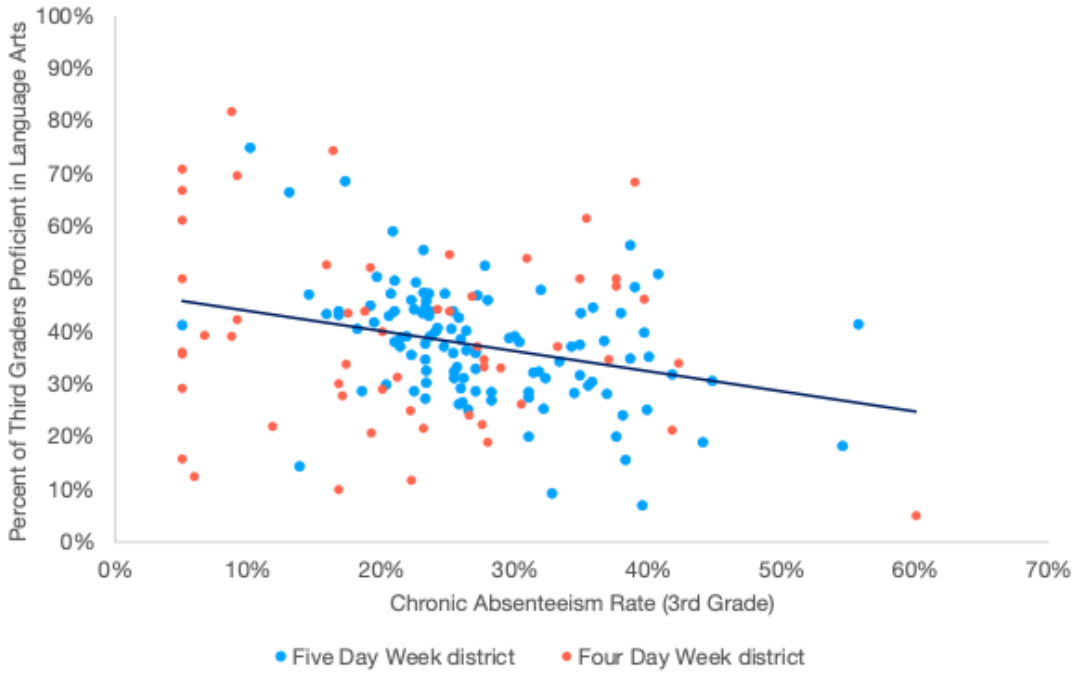
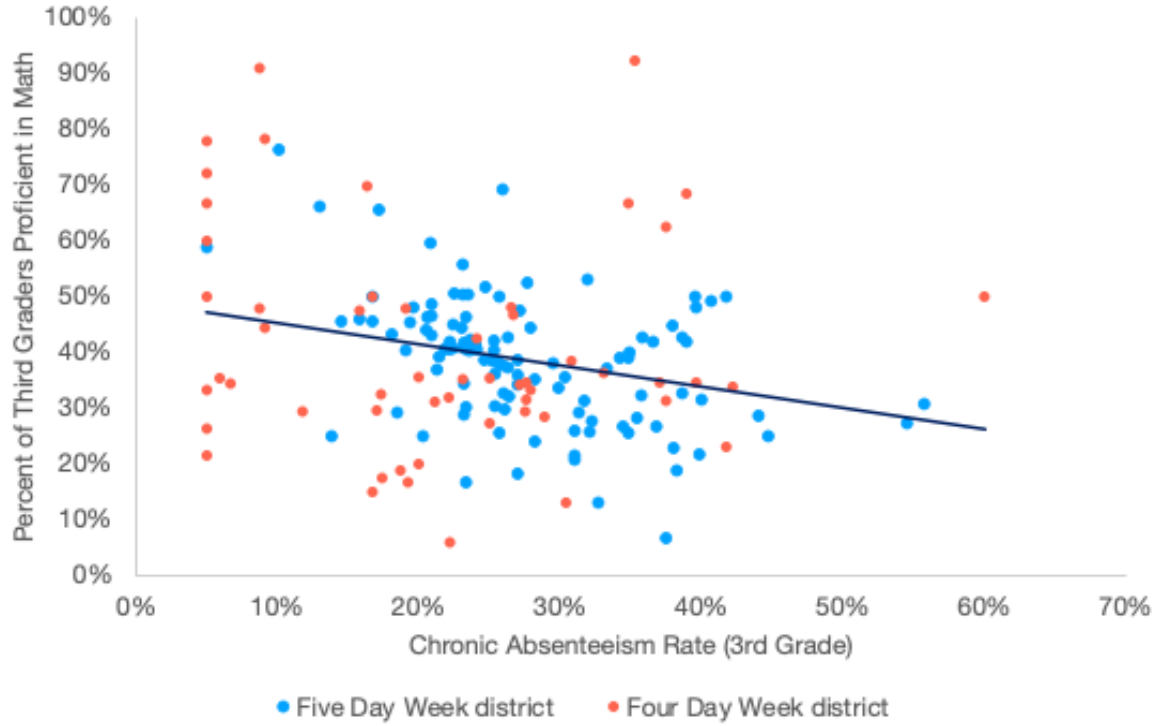


Exhibit 7. 3rd Grade Math Proficiency by Chronic Absenteeism Rate (by District)



Estimating the Effects of Increasing Instructional Time on Student Achievement

To understand how increasing instructional time could improve these outcomes, we rely on the research literature rather than the descriptive statistics for Oregon, which do not by themselves identify causation. We cannot conclude from the Oregon data alone the extent to which higher rates of chronic absenteeism create differences in proficiency—the statistically significant correlations shown in Exhibit 4 and Exhibit 5 do not identify causality, although Oregon-specific research has identified causal effects.[19]

In this section we describe three scenarios that apply findings from the research literature to Oregon-specific data to provide high-level estimates of how specified increases in mandated instructional time and student attendance could affect student outcomes within Oregon and relative those in other states based on their National Assessment of Educational Progress (NAEP) performance. Scenario 1 models an increase in mandated instructional time; Scenario 2 models a decrease in chronic absenteeism; and Scenario 3 combines Scenario 1 and Scenario 2. Results follow the descriptions of the basic modeling approach and of each scenario.

Basic Modeling Approach

The basic modeling approach proceeds as follows.

- **First, we identify an "effect size" from the relevant literature.** Estimated effective sizes provide empirically-based parameters for the model that identify the change in an outcome (e.g., math achievement) expected from a given "dosage" (e.g., 10 percent increase in instructional time) of an intervention on the outcome. For the modeling, we rely on so-called standardized effect sizes that are measured in units independent of a specific test, allowing us to apply results based on one test to outcomes from another.[20]
- **Second, quantify the change in instructional time ("dosage") associated with the scenario and scale the selected effect size.** This involves applying the assumed change to the district-level data available for this project. For example, we assume in Scenario 1 that, based on the literature, increasing instructional time by 10 percent (about 17 school days in Oregon) would improve achievement by about 11 days of typical learning gains. In that scenario, the modeled increase in instructional time is

[19] For example, Thompson (2021) finds a positive effect of instructional time on achievement in a study of Oregon student outcomes.
[20] A 10 percent increase in instructional time would not typically increase achievement by 10 percent of annual learning gains largely because so many factors other than classroom time affect academic outcomes.

on average nine percent, and the net modeled effect is slightly less than two weeks of learning gains.

- **Third, adjust the results from Step 2 to account for increased instructional time across multiple years, and other factors.** Most studies examine the effects of increased instructional time after one year, but students in a district that increase mandated instructional time would benefit in every grade that provides more classroom time. However, research indicates that the effects of instructional time can vary by grade and that the effects of educational interventions typically fade out to some extent over time, and we model outcomes after one, five, and nine years of increased instructional time.

  As a result, the scenarios incorporate the following adjustments:

  - Based on Gersheson et al, 2017, we assume that effects on kindergarten and 1st grade students are one-third as large as the assumed effects on 4th and 5th grade students; effects on 2nd and 3rd grade students are assumed to be two-thirds as large.
  - Based on Watts et al, 2025, we assume that beneficial effects are reduced by 50 percent in the second year and by 75 percent for subsequent years.
  - Finally, many Oregon students move into the state after kindergarten and would not directly benefit from increased instructional time in grades they attended in other states. Thus, we reduced the assumed effects by 2.5 percent each year to account for this migration, based on patterns observed in data from the 2024 American Community Survey.

- **Last, apply the results of the third step to achievement data.** We apply calculated effects to estimate the change in Oregon 4th and 8th grade NAEP performance relative to other states. We provide output for the scenarios as stated as well as adjusted for the fact that much research finds stronger effects on math than on ELA outcomes.

Calculations are generally done at the district level. The scenario descriptions below provide statewide average changes.

Scenario 1: Increase Mandated Instructional Time

- **Effect size:** 10 percent increase in mandated instructional time increases achievement by the equivalent of about 11 days of annual learning gains (0.025 of the standard deviation of test scores).
- **Improvement in instructional time:** Increase instructional time to the national median among states for all districts with below-average mandated instructional time. This results in a net increase of about 12 percent (130 hours per year, or about

20 additional school days). No district had mandated elementary school instructional time above the threshold of 1,211 hours per year.

Scenario 2: Reduce Chronic Absenteeism

- **Effect size:** 10 percent increase in average attendance increases achievement by the equivalent of about 33 days of annual learning gains (0.075 standard deviations), based on Aucejo and Romano (2016), among others.
- **Improvement in chronic absenteeism:** Reduce chronic absenteeism from 2024-25 levels to the pre-pandemic statewide average from 2018-19.
    - The elementary school (K-5th grade) chronic absenteeism rate was 15.7 percent in 2018-19 and 28.0 percent in 2024-25.
    - The scenario would reduce elementary school chronic absenteeism to 15.6 percent (some districts already had rates lower than the benchmark of 15.7 percent).
    - Assume that average attendance falls by half of the change in chronic absenteeism, in percentage point terms. This assumption is consistent with the observed change in average attendance and chronic absenteeism in Oregon between 2014-15 and 2016-17, the last year for which ODE published average attendance and chronic absenteeism data. However, the observed changes were much smaller than those described for this scenario and we do not have data on current average attendance.

Scenario 3: Combined

- Scenario 3 combines the effects modeled for Scenarios 1 and 2.

Scenario Results

Exhibit 8 presents the results of each scenario. The left panels provide the average change in achievement in standard deviation units ("Change in SD") and the corresponding estimate of the associated learning gains expressed as a percent of typical annual learning growth. The right panels provide the estimated change in Oregon's rank among states had students demonstrated the modeled achievement increase as of the 2024 NAEP test administration. As noted in the table, results are provided assuming one year of improvement (4th grade), five years of improvement (K-4th grade), and nine years of improvement (K-8th grade)

Across outcomes and modeled years, we estimate increasing effects of Scenario 1 (increased mandated instructional time), Scenario 2 (reduced chronic absenteeism), and Scenario 3 (combined). Not surprisingly, effects are larger for estimates associated with more years of exposure to improved conditions as students are assumed to benefit from more years of increased instructional time and improved attendance.

Improvements estimated for one year of exposure (4th grade, top of the NAEP panel) are fairly small. However, estimated improvements for 8th grade outcomes are substantial under Scenario 3.

Exhibit 8. Scenario Results

4th grade (one year of imp.)	Change in SD	Approx. years of learning gains	4th Grade ELA (current: 48th)	4th Grade Math (current: 49th)
Scenario 1	0.030	8%	46	49
Scenario 2	0.052	13%	44	48
Scenario 3	0.082	21%	41	46
4th grade (five years of imp.)	**Change in SD**	**Approx. years of learning gains**	**4th Grade ELA (current: 48th)**	**4th Grade Math (current: 49th)**
Scenario 1	0.050	12%	45	48
Scenario 2	0.085	21%	41	46
Scenario 3	0.135	34%	36	40
8th grade (nine years of imp.)	**Change in SD**	**Approx. years of learning gains**	**8th Grade ELA (current: 48th)**	**8th Grade Math (current: 49th)**
Scenario 1	0.079	20%	22	39
Scenario 2	0.135	34%	13	32
Scenario 3	0.215	54%	5	25

Conclusions

The results of the scenario modeling described above suggest that sustained commitment to increasing classroom time for Oregon's public K-12 students could yield large benefits. Importantly, the results indicate the importance of sustained investment in providing learning opportunities across all grades.

The results are supported by rigorous research but come with several important caveats. Specifically, data limitations, range of estimates suggested by the literature, and ambitious changes embodied in the scenarios mean that the results should be treated as order-of-magnitude estimates rather than precise predictions. For example, we estimate that Scenario 3 could have moved Oregon from 48th to 5th among states in ELA on the 8th grade NAEP had the scenario been fully realized by 2024. Given the noted uncertainties, however, a reasonable conclusion would be that Scenario 3 could move Oregon from bottom-tier performance (in a relative sense) to top tier.

In addition to acknowledging these uncertainties, considering the relative costs of increasing instructional time, improving attendance, and other educational interventions is critical to charting an efficient and effective path forward for Oregon's public K-12 system.

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From: [redacted]
To: StateBoard Public Email
Subject: please increase instructional time and consistency
Date: Wednesday, April 15, 2026 2:53:00 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Dear SBE members,

I am a parent in the North Clackamas School District and work in a role supporting the education sector.

I'm writing to express my encouragement to tackle the issue of low and inconsistent instructional time across Oregon's schools and districts. Please eliminate the instructional time allowances and work to create consistent expectations and accountability so that all Oregon students are receiving sufficient instructional time to succeed academically and beyond.

No other interventions can succeed if students are not in school and learning.

Thank you,
Jennifer Allen

From: [redacted]
To: StateBoard Public Email
Subject: Instructional Hours
Date: Wednesday, April 15, 2026 3:58:29 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Dear State Board of Education Members -
Thank you for addressing the issue of instructional hours. Please consider expanding the number of days our students spend in the classroom. It is unconscionable that our students spend less instructional time than the national average. We can do better and for our kids and our future, we must do better!
Thank you. Courtney Clements

From: Sarah Pope
To: StateBoard Public Email
Subject: please protect Oregon"s school days for children
Date: Wednesday, April 15, 2026 3:54:25 PM
Attachments: MEMO-Instructional-Time (2).pdf

You don't often get email from spope@stand.org. Learn why this is important

[*** 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. ***]

Hello Esteemed State Board of Education Members,

I am relieved to see the Board take up the issue of protecting student time in Oregon.

As you may or may not know, Oregon has the 47th shortest school year. As a result, children in Oregon will get one full year less of schooling by the time they finish high school than children around the rest of the country. Furthermore, there are significant disparities within school calendars across Oregon. Children in some Oregon school districts could get three years less schooling by the time they finish high school then children in another Oregon district.

The study we commissioned by ECONW is attached and they found that if aligned our school year length with the national average and cut our rates of chronic absenteeism in half, we would move from bottom to top in nationally literacy rankings by 8th grade and bottom to middle of the country in math rankings by 8th grade.

Oregon’s low requirement with high degrees of flexibility (60 hours of non student contact time allowed) is creating the disparities within the state, and low overall amounts of time for children.

We can and must do better and that first starts with protecting the time we currently have and not cutting any more school days for children. We urge your support.

Respectfully, Sarah

Sarah Pope | Oregon Executive Director | She, Her, Hers | **Stand for Children** | M 503-621-2458 | spope@stand.org |

We send out relevant updates via email. Click here to make sure you're signed up!

Date: April 15, 2026

To: Oregon State Board of Education

From: Dr. Krista Parent, Coalition of Oregon School Administrators (COSA)
Dandy Stevens, Oregon Small Schools Association (OSSA)
Sam Breyer, Oregon Association of Education Service Districts (OAESD)
Jackie Olsen, Oregon Association of School Business Officials (OASBO)
Emielle Nischik, Oregon School Boards Association (OSBA)
Iris Maria Chavez, Oregon Coalition of Community Charter Schools (ORC3S)

Subject: Public Comment on SB 141 Accountability Implementation regarding Agenda Items:
- 7.A. Statewide Performance Growth Targets
- 7.B. Meeting Performance Growth Targets & Intensive Coaching

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

On behalf the Coalition of Oregon School Administrators, Oregon Small Schools Association, Oregon Association of Education Service Districts, Oregon Association of School Business Officials, Oregon School Boards Association, and Oregon Coalition of Community Charter Schools, we submit this letter to provide public comment on SB 141 Accountability regarding Agenda Items:

- 7.A. SB 141 Implementation: Statewide Performance Growth Targets
- 7.B. SB 141 Implementation: Meeting Performance Growth Targets & Intensive Coaching

Our organizations recognize the weight of the roles and responsibilities our members hold to ensure the success of each and every student in Oregon, regardless of zip code.

Shared accountability for the right things, and with meaningful and effective support in place, is critical. We are all committed to seeing our students reach their full potential and thrive.

We continue to participate actively in the rules development process and implementation of SB 141 because many of us have experienced waves of accountability improvement efforts from the state and federal level.

In reflecting on lessons learned over the past several decades, we believe that there must be clear and aligned goals around student success and a strong continuum of supports in place — across the Oregon Department of Education, regional efforts led by Education Service Districts, districts, schools, and community partners – in order to shift systems and practices at the local level.

As we further develop our shared goals and the continuum of supports, the details matter.

COALITION OF OREGON SCHOOL ADMINISTRATORS | Oregon Small Schools Association | OAESD Oregon Association of Education Service Districts | ASBO Oregon | Oregon School Boards Association | ORC3S Oregon Coalition of Community Charter Schools

Proposed Rules Relating to Statewide Performance Growth Targets

Senate Bill 141 requires the State Board of Education to develop statewide targets for the following metrics: on-time graduation, five year completion rate, ninth grade on track, eighth grade math proficiency rate, third grade reading proficiency rate, regular attendance, regular early grade attendance, and local metric rates.

We are committed to setting statewide performance growth targets that are ambitious and achievable. ODE has proposed the following four-year statewide targets for each of the common metrics. For the table below, we have included our position for each target.

Common Metric	2024-25 Statewide Actual Rate	Proposed 2029-30 Statewide Target (Annual Effect Size)	Our Position
K-2 Attendance (Early Grade)	70.7%	82% (0.05)	**Support.**
K-12 Attendance	66.5%	78.3% (0.05)	**Support.**
3rd Grade Language Arts	40.3%	52.6% (0.05)	**Support.**
8th Grade Math	28.9%	52% (0.10)	**Amend.**
9th Grade On-Track	86.6%	94.9% (0.05)	**Support.**
4-Year Graduation Rate	83%	92.3% (0.05)	**Support.**
5-Year Completion Rate	87.4%	95.4% (0.05)	**Support.**

In the proposed rules, ODE selected an annual effect size of 0.05 for six out of the seven common metrics which help set ambitious and achievable statewide targets.

It is important to note that for some of these statewide performance targets, there are also statewide initiatives in place to support improvement efforts, as well as significant non-competitive state investments. For example, the Early Literacy Success Initiative is designed to support early literacy; High School Success is designed to support 9th grade on track, access to career and technical education and college-level opportunities, and high school graduation.

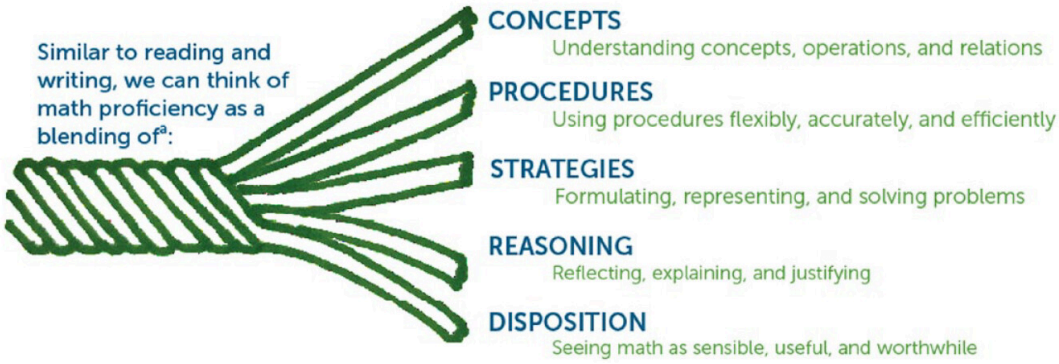
Primary Concern Regarding the Statewide Eighth Grade Math Target

For the statewide 8th grade math target, ODE selected an annual effect size of 0.10 – which is double the annual effect size of the other metrics. Our organizations are very concerned about setting an ambitious goal without a clear statewide plan of support and grant-in-aid to transform how we teach math and help districts collectively reach the statewide 8th grade math target.

Recommendation for Improvement

- Amend the statewide 8th Grade Math target's annual effect size to 0.05, develop a statewide plan for improvement, and work with the Legislature to provide additional grant-in-aid to support ongoing professional learning for educators and staff in the science of math instruction.

Figure 1: Five Strands of Math Proficiency



Source: Introducing the Science of Math (Codding, Peltier, and Campbell, 2023)

Key Implementation Questions and Considerations

- **Statewide Plan**. Will ODE be developing a statewide plan around transforming math instruction? If so, by when? What supports will be in place at the state and regional level to implement the plan?

- **Grant-In-Aid.** Will ODE be bringing a policy option package in 2027 to secure grant-in-aid from the Legislature to support initiatives to improve math instruction? Will the grant-in-aid be non-competitive and accessible for all districts, charter schools, JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs?

- **Professional Learning.** How will ODE and regional partners work together to support high-quality, job-embedded, and relevant professional learning around math instruction and support for students? Will the professional learning be accessible for all districts, charter schools, JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs?

Proposed Rules Relating to Meeting Performance Growth Targets & Intensive Coaching

Senate Bill 141 requires the State Board of Education to adopt timelines and criteria for reconsideration of whether a school district shall remain subject to directed coaching, intensive coaching, and directed spending.

We have outlined our feedback in the table below for the following proposed Oregon Administrative Rule (OAR) sections.

Oregon Administrative Rule (OAR) Section	Our Feedback
Intensive Coaching Program & Student Success Teams • **Definitions** (OAR 581-003-0065) • **Purpose** (OAR 581-003-0070)	**Amend.** To ensure alignment with SB 141, we strongly recommend incorporating the following details under "Student Success Team" definition and purpose: "Student Success Teams are led by a person who has at least seven years of relevant experience, as determined by the department, in systems change, curriculum and instruction, leadership, finance, human resources, school district board governance, local district continuous improvement plans, labor and management relations or community engagement; and supported by personnel with expertise in school and school district improvement strategies, including the use of differentiated instruction and inclusionary practices." Additionally, what training, supports, and shared accountability will be in place for Student Success Team members, and how will these efforts be aligned with and coordinated through existing regional systems to promote coherence and reduce duplication? Will there be a common framework for improvement and feedback loops built in to ensure that support is aligned, coherent, and consistent across state and regional education system partners when providing coaching and intensive supports?
Intensive Coaching Program & Student Success Teams • **Eligibility** (OAR 581-003-0075) • **Duration, Criteria, Grant Agreement and Establishing Improvement** (OAR 581-003-0080) • **Funding** (OAR 581-003-0085) • **Reporting** (OAR 581-003-0090)	**Support, with additional considerations.** We appreciate the timeline for when a district shall begin directed / intensive coaching on July 1 of the first year of the biennium, and how coaching would continue until June 30 of the subsequent year of the biennium. In the potential event that a district is identified for intervention in the middle of a biennium, we recommend further developing a plan for how ODE would approach that scenario and respond to the need.

Oregon Administrative Rule (OAR) Section	Our Feedback
	On the additional grant-in-aid allocation provided to districts in intensive coaching over four years, what framework or guidance will ODE provide to districts on allowable uses? In regards to reporting, currently there are hundreds of data reports and collections that districts fulfill annually. How is ODE reviewing the current data and reports they collect before requesting districts submit more reports – that may be potentially duplicative? How will new reports inform district improvement efforts? What considerations will be made for reporting for public charter schools, JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs serving students?
School District Review of Progress (OAR 581-003-0035)	**Support, with additional considerations.** While we support the direction of this proposed language, it is important to consider how ODE will review progress on common metrics and differentiated metrics. For the common metrics, it will be important to adapt the language to include charter schools in addition to school districts. How will ODE review progress among the different groupings of school districts and public charter schools? For the differentiated metrics, ODE should also consider what a review of progress would entail for JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs serving students.
Determination of Performance Growth Targets (OAR 581-003-0040)	**Support, with additional considerations.** While we support the direction of this proposed language, ODE should also consider the following factors and how they may impact progress on the different metrics:

Oregon Administrative Rule (OAR) Section	Our Feedback
	- Student needs and grade bands served among districts and charter schools (note: some only serve students in K-8 so only a few common metrics would be applicable – early grade attendance, 3rd grade reading, 8th grade math, and a local metric, for example) - Minimum participation rates on statewide assessments to ensure the data is viable, and the unintended impacts of Oregon's opt out law - Minimum n-sizes for districts and charter schools that serve smaller populations of students Additionally, since the definition of "school district" is expansive in SB 141, we recommend considering how ODE makes determinations for entities that are being held accountable for differentiated metrics. Those entities include: JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs serving students.
Criteria for Directed Supports ● **Directed Coaching** (OAR 581-003-0045) ● **Intensive Coaching** (OAR 518-003-0050)	**Support, with additional considerations.** As stated earlier, while we appreciate the timeline for when a district shall begin directed coaching / intensive coaching on July 1 of the first year of the biennium, and how coaching would continue until June 30 of the subsequent year of the biennium. There might be a scenario where a district is identified for intervention in the middle of a biennium, in that case, we recommend further developing a plan for how ODE would approach that scenario and respond to the need. Additionally, since the definition of "school district" is expansive in SB 141, we recommend considering how ODE provides a continuum of supports / interventions for entities that are being held accountable for differentiated metrics. Those entities include: JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs serving students.

Oregon Administrative Rule (OAR) Section	Our Feedback
Agency Authority to Direct State School Funds (OAR 581-003-0055)	**Amend.** This section is missing ODE's authority to direct Student Investment Account (SIA) funds which is in SB 141. We recommend amending this section to include SIA. Similar to comments in other sections, since the definition of "school district" is expansive in SB 141, we recommend considering how ODE directs funding for charter schools, JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs serving students in these scenarios. Additionally, when ODE enters into a partnership with an organization that specializes in budgets for preK through grade 12 schools to provide additional training and consultation services for a school district – we believe that it will be important for ODE to work with an organization that has a deep understanding and experience with: the Department of Revenue's Local Budget Law, Oregon K-12 finance, and supporting Oregon school districts in developing balanced budgets that prioritize students that need the most support.
Reconsideration (OAR 581-003-0060)	**Support, with additional considerations.** Overall, this language is in alignment with SB 141. Since the definition of "school district" is expansive in SB 141, we recommend that ODE take into account how they would operationalize a reconsideration process for charter schools, JDEPs, YCEPs, LTCTs, Oregon School for the Deaf, recovery schools, and ESDs serving students in these scenarios.

Please continue to count on our organizations to advocate and work with state leaders to ensure that high-quality, consistent, and timely state supports are provided to implement SB 141. These supports and resources are critical to helping district and school leaders and staff do their best work in service to students across our state.

Thank you again for taking our feedback and concerns into consideration.

From: [redacted]
To: StateBoard Public Email
Subject: instructional time
Date: Wednesday, April 15, 2026 8:32:16 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Dear Board Members,
Please support Oregon kids having **more** education vis a vis time with the teacher instructing in the classroom.

It's disastrous that our state ranking in so many national data points for student learning is at the bottom.
As a state, we are doomed to worse if we can't better educate our kids, and therefore also attract more businesses for state economic stability.
We are on a downward track.
Please increase instructional time!

Sincerely,
barre stoll
community volunteer, education advocate

From: [redacted]
To: StateBoard Public Email
Subject: Instructonal time for our students
Date: Wednesday, April 15, 2026 7:52:40 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Hello,
I understand you are meeting on Thursday and I hope you will discuss the amount of instructural time our students receive. I was shocked to learn that there is no minimum-day threshold for districts and also shocked that Oregon was at the bottom for student-day attendance. I think the number of days students spend in school contributes more to student learning outcomes than any other single factor.

Thank you for what you do. Please do what you can to help our students.

Christine

Christine Vernier
Vernier Science Education
13979 SW Millikan Way
Beaverton, OR 97005

Local 503-277-2299
Fax 503-277-2440
Toll free 888-VERNIER
www.vernier.com

From: [redacted]
To: StateBoard Public Email
Subject: Instructional Time for Students
Date: Wednesday, April 15, 2026 7:42:32 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Dear Leaders,

As the grandmother of two students in a Portland elementary school, I am very concerned about the abbreviated school year Portland students are facing due to a budget shortfall. With Oregon's declining academic performance record, we cannot afford to set our students back once more by cutting instructional time. Please consider other options that would have less negative impact on young learners.

Thank you.

Jill Eiland
7437 SW 32nd Ave
Portland, OR 97219

From: [redacted]
To: StateBoard Public Email
Subject: Instructional Time
Date: Wednesday, April 15, 2026 6:52:33 PM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Dear Members of the Oregon State Board of Education,

I am writing to urge you to take bold, meaningful action to protect and strengthen instructional time for Oregon's students. As you convene your April 16 meeting and continue your rulemaking work on this issue, I hope you will consider the urgency of what the data is telling us, and resist any changes that would further dilute the already inadequate learning time Oregon children receive.

The evidence is alarming. Oregon ranks 47th out of 50 states in total instructional hours, with an average school year of only 165 days compared to the national average of about 179. Over the course of a K–12 career, Oregon students receive more than one full year less of instruction than their peers around the country, the equivalent of graduating as a junior, not a senior. Meanwhile, Oregon has the third-highest rate of chronic absenteeism in the nation, at 34%. When you combine a short school year with high absenteeism, the cumulative learning loss is staggering. The ECONorthwest analysis commissioned by Stand for Children found that students in Oregon's highest-instructional-time districts receive nearly three additional years of learning by 12th grade compared to students in the state's lowest-time districts. That is not a minor policy nuance, that is a civil rights issue.

Against this backdrop, I am deeply concerned about current loopholes in Oregon Administrative Rule 581-022-2320. Under existing rules, districts may count up to 30 hours of teacher professional development and up to 30 more hours of parent-teacher conferences toward the minimum instructional time requirement, totaling up to 60 hours in which no student is actually in a classroom receiving instruction. With Oregon's minimum already set at just 900 hours for elementary students, the equivalent of only 137 school days, allowing 60 of those hours to be filled by time when students are at home is simply indefensible. This is not instructional time. It should not be counted as such.

I understand the arguments on the other side. Professional development is valuable. Teachers need planning time. Parent-teacher conferences strengthen family engagement. These are all legitimate goods. But the way to honor those goods is not to disguise them as student learning time in order to paper over a minimum that is already far too low. Oregon's teachers deserve to have their prep and professional development time recognized for what it is, an investment in teacher quality, not used as an accounting trick that makes Oregon's school year look longer on paper than it is in practice.

I also want to acknowledge the funding dimension that district leaders, including the Oregon School Boards Association, have raised. More instructional time does cost more money, and a standstill budget creates real constraints. Those concerns deserve honest engagement. But the solution to a funding problem cannot be to lower our expectations for children or to let the definition of "instructional time" drift further from its plain meaning. If funding is the barrier,

then the Board should say so plainly and advocate accordingly, not quietly permit the hollowing out of time standards.

Oregon's children, especially those in districts at the low end of the instructional time spectrum, are not receiving a full education. That is not an abstract policy failure. It shows up in fourth graders who can't read, in eighth graders who can't do math, in a dropout rate that has long been among the nation's worst. Every hour matters.

Thank you for your service to Oregon's students and for the opportunity to provide public comment. I urge you to make decisions this year that future generations will look back on with pride, decisions that put children's learning time first.

Respectfully,

Jonah Liden
Portland, OR
(541) 613-8616

From: [redacted]
To: StateBoard Public Email
Subject: Protecting school time
Date: Wednesday, April 15, 2026 10:47:06 PM

[You don't often get email from [redacted]. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

[*** 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. ***]

I've heard about the challenge our state faces with the decreasing school days and its impact on our children's educational experience.

I kindly request that you prioritize increasing the school days for our students.

Thanks,
Susie

SALEM•KEIZER PUBLIC SCHOOLS

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PO Box 12024, Salem, Oregon 97309-0024 • 503-399-3001

Andrea Castañeda, Superintendent

April 16, 2026

Oregon Educational Leaders, Chair, and Members of the Board,

We come before you today as a united District Board of Education. We are proud to lead Salem-Keizer Public Schools, which serves approximately 37,000 students. Like all districts, we serve every student who walks through our doors. And in Salem-Keizer, the students walking through our doors are more likely to be language learners, students of color, and financially disadvantaged than in most other large districts in Oregon.

We are here to tell you our district's story about proactively facing a structural gap and implementing a values-driven, student-centered reduction plan to close it. Our 2025-2027 reduction plan is values-based: we adjusted for declining enrollment while also proposing new investments in elementary reading and instructional quality. And after we completed all this hard work, on February 20, 2026, we received information from the Oregon Department of Education that decreased our anticipated revenue by $14M.

This financial news came:

- Four months after we publicly announced our structural deficit;
- Two months after the Oregon Department of Education received the data that caused the reduction in our revenue;
- One month after we shared reductions with our community; and
- At the same time our schools were finalizing plans that reflected a reduction of 120 positions.

When districts receive information about revenue loss so late in the budget cycle, we have few good options.

Option one: issue an emergency call for mid-year furlough days, creating community-wide distraction and compromising the conditions for teaching and learning.

Option two: add $14M in additional emergency reductions on top of the $23M we've already implemented, disrupting school operations, necessitating a rushed reduction-in-force, and ultimately compromising teaching and learning conditions while negatively impacting the overall system.

Option three: relying on the district's modest financial reserves to close the new structural gap, leaving little capacity to absorb unforeseen expenses in the future.

We chose to spend down our reserves as the least damaging of three bad options.

In telling this story, we want to be clear. We are not asking for money or urgent, unreasonable change. We understand that ODE can do little on its own to improve Salem-Keizer's FY27 state school fund revenue. We are here to add a real-life dimension to the weaknesses in Oregon's school funding distribution formula and some of the administrative practices that magnify those flaws. Our story is a cautionary tale about late notice, administrative sequence, and gaps in communication. Fixing these practices doesn't require money or changes to statute or rules. It simply requires us to have the courage to ask, "Together, can we build a better way?" We hope Salem-Keizer's situation can serve as a catalyst for creating a better, more stable, and more predictable system for all districts. We want what is best for all students in Oregon, and we are willing to roll up our sleeves and play our part in getting there.

Respectfully submitted,

Cynthia Richardson, Board Chair
Lisa Harnisch, First Vice Chair
Karina Guzmán-Ortiz, Second Vice Chair
Satya Chandragiri, Board Director
Jennifer Parker, Board Director
Mel Fuller, Board Director
Krissy Hudson, Board Director
Jolee McMahan, Student Advisor to the Board
Jaxon Woods, Student Advisor to the Board

Reynolds School District
1204 NE 201st Ave
Fairview, OR 97024
(503) 661.7200 | reynolds.k12.or.us

April 16, 2026

RE: SB 141 Statewide Performance Targets

Dear Members of the Oregon State Board of Education,

I write in support of adopting stronger and more coherent state-level performance targets, and to urge the Board to ensure that those targets are paired with a clear, enforceable accountability framework that focuses on instructional improvement.

Statewide targets must be more than aspirational end goals. As currently conceived, the accountability framework will allow districts to be considered "on track" while missing key academic indicators. The most predictive early indicators of a student's success, early literacy and middle school math proficiency, must be non-negotiable in how success is defined and enforced.

Furthermore, the proposed cluster model benchmarks district expectations to the performance of demographically similar districts which risks institutionalizing lower expectations for students who have already been underserved. A student's zip code should not determine the level of expectation to which their school is held.

Finally, stronger targets must be matched with timely and effective intervention that reaches every classroom. Students benefit most when educators receive direct support in curriculum implementation, instructional practice, and the use of real-time data to guide learning. The role of the Department in building capacity in local districts *and individual educators* is critically missing from the current and proposed coaching model.

I urge the Board to consider strengthened targets alongside the refinements necessary to ensure they lead to improved outcomes for all students.

Respectfully,

Frank Caropelo
Superintendent
Reynolds School District

From: [redacted]
To: StateBoard Public Email
Subject: Short school year in Oregon
Date: Thursday, April 16, 2026 8:55:38 AM

You don't often get email from [redacted]. Learn why this is important

[*** 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. ***]

Good morning.

I am writing to express my deep concern about the comparatively limited instructional time in Oregon schools. I was born and raised in Oregon, graduated from the Lake Oswego school district, and have always considered our educational system great. However, seeing now our short school year will leave kids with 195 fewer school days than their peers at graduation is extremely concerning. To then further see the disparity within Oregon between districts is very disheartening.

While I fully believe teachers need to be compensated for all the hours they work, it is imperative that our students' instructional time is protected. Our students in Oregon should be receiving the same number of educational hours as those in the top states in the country, not the bottom.

It is the state's duty to step in and protect our students' instructional hours. To ensure all students receive a minimum number of days, at least 180, in school every year. It is also incumbent on the state to research and address the chronic absenteeism that is further degrading our students' educational outcomes.

Please put our students first and move quickly to protect their educational time.

Sincerely,

Erin Quandt

Re: SBE public comment testimony re: SB 141 and Instructional hours 4/16/26

Dear Chair Scurlock and members of the State Board of Education,

I am submitting comment as an independent member of the public and education policy expert. The two issues relating to my comments are students' time to learn (also known as instructional time) and coherence with targets related to SB 141.

My whole system lens informs my comments.
I served as an early learning and education advisor for two Governors. For 13 years, I have also had the privilege of working with nearly all parts of the education ecosystem either as a colleague, consultant, advisor, thought partner, facilitator, researcher, technical assistance provider, and community and statewide leader. This includes students, families, the educator workforce, sovereign tribal nations, school and education service districts, labor and community partners, advocacy organizations, philanthropy, culturally specific organizations, business partners, and State and local policymakers. My lens is also informed by work nationally and abroad in the labor movement and with a U.S.-based international foundation and organizations across the country on education assessment and accountability. With this diverse background, I am not attached to any one part of the ecosystem but rather laser focused on "seeing the system" to create the conditions for thriving young people with the support of thriving school communities and thriving public systems.

Informed governance is good governance.
Thank you for always working hard to get it right. I also recognize that at times the system statewide and associated pressures to react to new shifting priorities don't set you up with excellent conditions. It is in this spirit that my comment is intended - to inform and educate about opportunities for greater coherence and alignment of the State-to-local education system.

Coherent goals represent good governance.
I am less focused on the actual targets proposed and more concerned with how the State-to-local system improves consistency and coherence to connect the dots for student success. In 2017, ODE submitted the State's federal accountability plan regarding the Every Student Succeeds Act. In that plan, as you can see in the figure on page 3, ODE created ambitious but attainable statewide targets. Two years after this Plan submission, the Student Success Act was passed, which prompted another set of goals and targets with the Student Investment Account. These were intended to be the local part of the systemic push towards outcomes. However, now we are headed down this trajectory of *yet another set of targets* that will continue to disconnect State and local targets and may breed further incoherence. A few questions I pose for your consideration as you navigate important policy choices:

- What is the plan to align the various statewide measurable goals and targets?
- Why are most 2026 proposed statewide goals and targets lower than those from 2017?
- What enabling pressures and conditions made Oregon end up with a "new" accountability framework last year that uses many of the same measures since 2017 and for which statewide progress has not occurred at speed and scale? The largest shifts in the statewide education system after the ESSA plan submission was the 2019 Student Success Act, which infused over a $1 billion more for public education. Clearly, targets and new investments alone did not solve education challenges in Oregon.
- What in the State's system is going to change statewide student outcomes if not new money and new sets of targets? How much better is the State system designed to deliver high-quality technical assistance, capacity-building, and coaching to the educator workforce in 2026 than it was in 2017? What is going to be different in the system to actually enable improved teaching and learning in every zip code for every student?

The system needs to be designed for excellence we seek, not in one-off disconnected quick policy fixes, but in statewide systemwide holistic redesign. This requires an in-depth understanding and analysis of

the current system to sunset the features designed for the past rather than the future, and to create a new level of sophistication, coherence, clarity, and excellence in the vast State-to-local system.

Strategic thinking and a whole-systems lens is good governance.

Increasing students' time to learn alone is important but not sufficient for the level of systemic upgrades the statewide system needs. *There is no question that the amount and quality of instructional time matters* for student success just as regular attendance by students and adults. Oregon statewide average days compared to other states is not defensible and has been the topic of discussion for years. The question is not whether we need more time for students to learn in school, it's: *how can Oregon's State-to-local system be planfully re-designed to do that effectively, efficiently, and equitably without creating more problems?*

If we want to improve the odds for every student to experience excellent teaching and learning, we leave too much to chance for students in every zip code. That's because the State-to-local system is designed to leave important student-facing services – including time to learn and how we set salaries including for the lowest paid educators – up for negotiation in communities 216 different ways. If we want to get consistent excellence across the state– we need a consistent approach to the biggest levers for student success. This means our educators and students' time with them. Consider these facts about the system's architecture which inextricably connects students' time to learn with compensation for the educator workforce and CBAs:

- Most district budgets are invested in educators (~80%). Most is paid by the State (66%).
- Yet the State delegates to 216 districts and ESDs to bargain 216 different ways. This includes salaries and time for students to learn, locked into collective bargaining agreements (CBAs).
- Meanwhile, there is not a centralized repository for all district CBAs – not even at the State. So, how do educator workforce salary assumptions get modeled into the State School Fund CSL that delivers the operating revenue for school districts and ESDs for any amount of students' time to learn? In 2024, ODE shared that the State's salary growth assumption in the CSL is 5.7% in 2025-26 and 2.98% in 2026-27 for all licensed, classified staff and administrators. So, if districts bargain raises *over* those amounts, we should not be surprised that districts will be short of State revenue without reserves or levies. And reserves are not a sustainable source of revenue; reserves are an emergency pot for one-time costs not an emergency pot for ongoing expenses. Because public agencies including school districts have to balance budgets, there is no easy workaround for having to solve for the conundrum of increasing school days and connecting it to how resources are accounted for and flow to districts for educator workforce compensation. The two are tied together by design.

For decades, the State governance *has chosen* to delegate to local governance this decision of instructional hours and days, whereas most states have their State governance entity decide this. Just because we all agree that more time is needed for students to learn does not mean this statewide system - fragmented in 216 parts by design - is going to shift on a dime. Not without a fundamental restructuring to align the system around the excellent education we seek.

None of this is intended to blame any part of our education ecosystem - certainly not teachers, classified staff, administrators, school board members. As someone who has supported labor-management partnerships for two decades, I see CBAs are a critical opportunity for labor and management to bargain in good faith within the system that the State has designed, and to raise the bar on excellent teaching and learning conditions for student success. Rather, it is a flag for you as State Board members to consider as you determine next steps related to any improvements for students' time to learn. Good governance at all levels requires coherence, strategic thinking, and a whole-systems lens.

Sincerely, Pooja Bhatt, M.P.P.

	2025 **Accountability Act Goals** (SB 141)	2024 **Quality Education Model Goals**	2019 **Student Success Act Goals** (SIA)	2017 **Federal Plan Goals** (ESSA)	**State & District Report Card** *Does not share progress towards goals or statewide targets*
Attendance	Targets set by State Board of Education. Includes K-2		Districts set targets.	93% target	District/school-level data reported.
3rd Grade Literacy	Targets set by State Board of Education.		Districts set targets.	80% target	District/school-level data reported.
English Language Proficiency	Targets set by State Board of Education.			90% target	
8th Grade Math Proficiency	Targets set by State Board of Education.			80% target	District/school-level data reported.
9th Grade On-Track	Targets set by State Board of Education.		Districts set targets.	95% target	
Graduation Rate	Targets set by State Board of Education.	90% State target	Districts set targets.	90% target	90% State target
5-Year Completer Rate	Targets set by State Board of Education.		Districts set targets.	93% target	District/school-level data reported.
Other	Interim Assessments + Local Metrics				

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OREGON EDUCATION ASSOCIATION

Date: April 16, 2026
To: Oregon State Board of Education
From: Diana Serrano, Ph.D, OEA
Subject: First Reading: Senate Bill 141 (2025) Implementation
7.A. Statewide Performance Growth Targets (OAR 581-003-0025)
7.B. Meeting Performance Growth Targets and Intensive Coaching (OAR 581-003-0035 through 581-003-0090)

Dear Chair Scurlock, Vice Chair Montgomery, Second Vice Chair Richardson, and Members of the State Board of Education,

On behalf of the Oregon Education Association and the more than 42,000 educators we represent across Oregon, I write to provide testimony on the proposed rulemaking for OAR 581-003-0025 and OAR 581-003-0035 through 581-003-0090, implementing Senate Bill 141 (2025). OEA has been engaged in this rulemaking process, including submitting formal technical feedback to the Technical Advisory Committee. We support the goals of this accountability system and are committed to working constructively with ODE and the Board. These two rulemakings together do not yet constitute a complete or operationally coherent accountability framework, and we have specific concerns about both that we address together below.

7.A: Statewide Performance Growth Targets (OAR 581-003-0025)
The statewide targets are the accountability floor for 7 of the 8 metrics that determine intervention
Under OAR 581-003-0040, a district meets overall performance growth targets when at least 5 of 8 metrics are classified as Met. Seven of those 8 metrics are the common metrics whose targets are established by OAR 581-003-0025. Only 1 of the 8 metrics, the locally chosen metric, is co-developed between the district and ODE. The statewide targets being adopted today are therefore not aspirational benchmarks alongside the accountability system: they are the accountability floor for 87.5% of the metrics that will determine whether a district enters directed coaching, intensive coaching, or state control of its school funds. The Board should evaluate these targets with that consequence in mind.

The rule does not establish what support infrastructure will help districts meet targets driven by out-of-school factors

Several of the proposed common metrics are heavily shaped by conditions outside schools' direct control. Attendance, which accounts for two of the seven common metrics, is driven substantially by housing instability, poverty, transportation access, and community health conditions. The proposed targets require K-2 attendance to increase from 70.7% to 82.0% and K-12 attendance from 66.5% to 78.3% over five years. OEA notes that for other metrics, statewide support infrastructure exists: the Early Literacy Success Initiative supports 3rd grade ELA, and the High School Success program supports 9th grade on-track and graduation. The rule and supporting materials do not identify equivalent statewide support infrastructure for attendance improvement of this scale.

OEA recommends that before these targets are adopted as binding accountability benchmarks, ODE publish the evidentiary basis for each target, including any historical comparisons demonstrating that improvement at the proposed rate is achievable under conditions comparable to those Oregon districts face. For metrics driven significantly by out-of-school factors, ODE should also identify the statewide support infrastructure that will help districts meet those targets and explain how districts will not be penalized for factors genuinely outside their control.

The 8th grade math target is a methodological outlier that lacks justification and a support plan

OAR 581-003-0025(1)(d) proposes an 8th grade mathematics proficiency target of 52.0% against a 2024-25 baseline of 28.9%, a 23.1 percentage point increase over five years. This target is derived by applying an annual effect size of 0.10, double the 0.05 effect size applied to every other common metric. No published justification for this deviation appears in the rule or in the materials before the Board. ODE's own methodology applies Cohen's h as a measure of meaningful proportional change, and departing from the standard coefficient used for all other metrics is an internal inconsistency that requires explanation.

Beyond the methodological question, the application of a linear Cohen's h model to a five-year trajectory does not account for the well-documented phenomenon of diminishing marginal returns as proficiency rates rise. The difficulty of sustaining annual gains increases as the rate climbs, yet the model treats each year's required improvement as equivalent. This limitation is particularly consequential for the metric with the lowest baseline and the steepest required trajectory. OEA raised this concern formally in technical feedback submitted to the TAC in March 2026, including a recommendation to adopt a confidence interval approach to address

baseline volatility, given that the 2024-25 baseline may not reflect stable post-pandemic performance trends.

OEA also notes the absence of a statewide plan or dedicated grant-in-aid for math instruction improvement. For other metrics, statewide initiatives exist to support districts in reaching targets. No equivalent infrastructure has been identified for 8th grade math, yet the target requires the largest improvement of any metric in the framework.

OEA recommends that the 8th grade math target be set using the same 0.05 annual effect size applied to every other common metric. If ODE believes a higher effect size is warranted, the burden is on ODE to publish a rigorous public technical justification, including a sensitivity analysis and historical comparisons with comparable large-scale improvement efforts, before any deviation is adopted as a binding benchmark. OEA further recommends that ODE develop a statewide math support plan and work with the Legislature to secure dedicated grant-in-aid before this target takes effect as an accountability floor.

The local metric targets are incomplete, creating a sequencing problem across both rulemakings

OAR 581-003-0025(2) lists five local metrics but provides no numerical targets for any of them. OEA understands that local metric targets are co-developed with individual districts and will vary. However, OAR 581-003-0040 classifies each district's locally chosen metric as Met or Not Met for purposes of the intervention trigger. The rule does not explain how a locally co-developed target, which exists outside the rulemaking record, will be incorporated into ODE's annual determination process, or what standards will govern that classification. OEA recommends that ODE clarify in rule how locally co-developed targets will be documented, verified, and applied in the determination process under OAR 581-003-0040 before intervention consequences attach to them.

7.B: Meeting Performance Growth Targets and Intensive Coaching (OAR 581-003-0035 through 581-003-0090)

The determination framework in OAR 581-003-0040 is operationally incomplete

OAR 581-003-0040 establishes that ODE will evaluate each metric for meeting baseline targets, meeting gap-closing targets, and the district's review of progress, and that a district has met overall targets when at least 5 of 8 metrics are classified as Met. The rule does not define what Met means for any metric. It does not explain how the three evaluative factors translate into a binary Met or Not Met classification. It does not specify whether a metric can be classified as

Met if baseline targets are achieved but gap-closing targets are not. And it does not address how determinations will be made for districts that serve grade bands that do not include all assessed metrics, for entities with small student populations where minimum n-size constraints affect data reliability, or for districts where statewide assessment participation rates are affected by Oregon's opt-out law.

These are not drafting refinements. They are the operational definitions on which every subsequent intervention trigger depends. OEA recommends that ODE define Met and Not Met for each metric type, specify how baseline and gap-closing targets are weighted, address the n-size and participation rate issues for smaller districts and specialized entities, and publish those standards before these rules are adopted.

Directed coaching in OAR 581-003-0045 is undefined and the escalation logic is structurally unsound

OAR 581-003-0045 requires districts to accept directed coaching after two consecutive years of not meeting targets in consistent areas. The rule contains no definition of what directed coaching involves: no content standards, no coach qualifications, no required process, no evidence base, and no criteria for evaluating whether it was adequately delivered. ODE retains complete discretion under subsection (3) to determine appropriate coaching support with no standards constraining that discretion.

This creates a structural problem in the escalation logic. Under OAR 581-003-0050(1)(b), a district that participated in directed coaching and did not meet targets for two or more years is required to enter the Intensive Coaching Program. But if directed coaching is undefined, there is no basis for determining whether the intervention was adequate before escalation is triggered. The rule also does not address what happens when a district hits the trigger mid-biennium, which the coalition of K-12 organizations has also identified as a gap requiring clarification.

OEA recommends that ODE define directed coaching in rule, specifying at minimum: the scope and content of the coaching engagement; the qualifications and selection criteria for coaches; the evidence base supporting the approach; and the criteria ODE will apply to evaluate whether directed coaching was adequately implemented before triggering escalation to the Intensive Coaching Program.

OREGON EDUCATION ASSOCIATION

The Student Success Team structure in OAR 581-003-0070 lacks qualification standards and excludes the recognized employee association

OAR 581-003-0070(3) establishes mandatory Student Success Team membership as the ODE Point Person, the District Point Person, the superintendent, a school board member, and a teacher leader. The rule provides no qualifications for the ODE Point Person, no standards for what expertise the team must collectively possess, and no accountability framework for the quality of the team's recommendations. The recognized employee association is absent from mandatory membership, from the list of optional additional members, and from the Intensive Coaching Program rules entirely.

The Student Success Team directs how grant-in-aid funds are spent, develops recommendations aligned to improving student outcomes, and advises the district on operational and instructional changes. These decisions directly affect the working conditions and professional practice of the educators in those schools. OEA also notes that the Technical Advisory Committee that developed these rules did not formally include educator associations. OEA engaged substantively in the process, including submitting formal written feedback, but was not a formally constituted TAC member.

OEA recommends that the rules establish minimum qualification standards for the ODE Point Person and the Student Success Team consistent with the expertise required to support meaningful district improvement, including experience in systems change, curriculum and instruction, and labor and management relations. OEA further recommends that the recognized employee association of the participating district be required as a formal standing member of every Student Success Team. A district-appointed teacher leader is not a substitute for the independent voice of the association whose members will be most directly affected by the team's recommendations.

OAR 581-003-0055 omits ODE's authority to direct Student Investment Account funds

OAR 581-003-0055 establishes ODE's authority to prescribe uses of up to 25% of a district's State School Fund moneys after four or more years of not meeting targets. SB 141 also grants ODE authority to direct Student Investment Account funds in this context, but that authority does not appear in the proposed rule. OEA recommends that ODE amend OAR 581-003-0055 to include SIA funds consistent with the statutory grant of authority, and that the criteria governing prescribed uses apply equally to both funding streams. OEA further recommends that any organization ODE partners with under subsection (2) have demonstrated expertise in Oregon K-12 finance, including Department of Revenue Local Budget Law, and a track record of

supporting Oregon districts in developing balanced budgets that prioritize students with the greatest needs.

The reconsideration provision in OAR 581-003-0060 is inadequate as the framework's only off-ramp

OAR 581-003-0060 requires a minimum of two years in either directed coaching or the Intensive Coaching Program before ODE will consider whether a district may exit. The provision is ODE-initiated and ODE-decided. Districts have no right to request reconsideration, no right to submit evidence, and no defined standard for what level of improvement would result in exit. There is no parallel reconsideration provision for state fund control under OAR 581-003-0055. OEA recommends that ODE establish transparent exit criteria for each level of intervention, create a process by which districts may formally request and participate in reconsideration, and add an explicit reconsideration provision for state fund control with comparable standards and timelines.

Conclusion

OEA supports the goals of this accountability system and is committed to working with ODE and the Board to strengthen it. The concerns raised above are structural and specific: the target-setting rules lack published evidence base and leave key methodological questions unresolved; the intervention rules reference a determination framework that is not yet fully defined; directed coaching is undefined; and the most significant intervention structure in the rules was developed without formal educator association participation. These are actionable gaps. OEA urges the Board to require ODE to address them before these rules are finalized.

Respectfully submitted,

Diana Serrano, Ph.D.
Oregon Education Association

From: D Norris
To: StateBoard Public Email
Subject: Time and attendance
Date: Thursday, April 16, 2026 10:00:52 AM

You don't often get email from norrisdia@gmail.com. Learn why this is important

[*** 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. ***]

I encourage you to support efforts to increase student instructional time and establish consistency across districts. We need to ensure that all students, regardless of where they live, receive adequate, scientifically based, uninterrupted instruction and practice. This is vital to learning critical reading and math skills. Opportunity and attendance have been shown to significantly impact student success and recent statistics, shared by Stand Oregon, have highlighted how Oregon's performance and time on task, compared to national statistics, has fallen behind. This is one critical piece of a statewide improvement plan that can be remedied. Thank you for your consideration and support for Oregon's children.

Sincerely,
Dia Norris
Speech-Language Pathologist
Tillamook, Oregon

Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

Summary

Meeting Date: 4/16/2026
Title: Aligned Programs Grant Technical Fixes HB 3037 (2025)
Status: First Reading
Presentation: No (Written Report Only/Consent)
Key Staff: Cassie Medina, Brittany Deckard
Topic Summary: Draft permanent rules for proposed adoption in April 2026. The goal of these changes is to align rules with statute where the current rule mirrors or follows statute, as well as other technical and language updates to align with program operation. Changes focus on definitions, eligible applicants, formula for determining allocations, and other language alignment and clarification.

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 Student Investment Account, High School Success, and Early Indicator and Intervention Systems are three of the Aligned Programs, a group of grant programs administered by the Office of Education Innovation and Improvement. These three grant programs serve students by increasing the opportunity and quality of support for their health and mental health, equitable access to a well-rounded education, support from highly-qualified staff, and safe school environments for learning.

All three grant programs are non-competitive with allocations determined by formula.

The Student Investment Account, established by House Bill 3427, the Student Success Act of 2019 and codified in ORS 329.095 through 329.254 and OAR 581-014-0001 through 581-014-9999, provides funding to expand instructional time, address student health and safety, reduce class size and caseloads, provide a well-rounded education in order to meet students' mental or

behavioral health needs and increase academic achievement for students, including reducing academic disparities.

Early Indicator and Intervention Systems, established by House Bill 3427, the Student Success Act of 2019 and codified in ORS 327.367 and OAR 581-017-0660 through 581-017-0672, provides grant funding and technical assistance to support implementation of cohesive student success systems.

High School Success, established by Ballot Measure 98 of 2016 and the Student Success Act of 2019, codified in ORS 327.850 through 327.895 and OAR 581-013-0005 through 581-013-0035, provides funding to establish or expand programs in three areas: Career and Technical Education, College-Level Education Opportunities, and Dropout Prevention in order to improve high school students' progress towards graduation beginning with grade 9, increase the graduation rates at high schools, and improve high school graduates' career and college readiness.

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 3037 was passed in the 2025 legislative session and updates statute with technical fixes for the administration of three of the Aligned Programs - the Student Investment Account, Early Indicator and Intervention Systems, and High School Success. The updates are prescriptive in many areas where rules for these programs mirror or restate statute language that was updated by HB 3037, or a reference to a specific statute language that was updated by HB 3037 which requires the rules to be updated or changed.

Program	*Statute changed by HB 3037*	*Updated Rules*
Student Investment Account	ORS 327.185, 327.195	OAR 581-014-001, 581-014-004
Early Indicator and Intervention Systems	ORS 327.367	OAR 581-017-0660, 581-017-0663, 581-017-0666, 581-017-0669, 581-017-0672

High School Success	ORS 327.853, 327.859, 327.874	OAR 581-013-005, 581-013-0020

Some updates to definitions and clarification of language in OAR 581-017-0660, 581-017-0663, 581-017-0666, 581-017-0669, and 581-017-0672, relating to Early Indicator and Intervention Systems grants, are not required by the passage of HB 3037, but are needed to avoid misunderstanding of the program and to improve implementation.

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

   No, this is the first time these rules are coming before the State Board of Education.

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

   It is necessary to update rules in a timely manner to align with statute updates in House Bill 3037, as well as to work within the biennial grant cycle.

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?**

   All Oregon school districts are impacted by the changes HB 3037 makes to administration of these three grant programs. The Equity Decision Tree informed engagement planning with school, district ESD leaders and community partners to give feedback on the proposed rules.

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 (DELC; 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)?

ODE began with targeted outreach to ESDs and districts who ODE has previously partnered with on early Student Investment Account, Early Indicator and Intervention Systems, and High School Success to give partners from varied size and geographically located districts and ESDs the opportunity to give early feedback. 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?**

    The only feedback shared relates to a concern that the minimum grant amount for the Student Investment Account would be eliminated. To ensure districts and ESDs that the current minimum grant amount will be applied to allocations in the 2025-2027 biennium the 581-014-0004 (4) had been adjusted to maintain the minimum grant amount until June 30, 2027.

    All other comments were supportive of the rules and did not offer any suggestions for improvement or questions.

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 will share the developing rules with the individuals who participated in the engagement session and survey, as well as sharing updates about the development process in regular communication to district and ESD superintendents and external partner organizations through EII's Monthly Aligned Message. Additionally, we will bring our updated draft rules back to the Ongoing Rules Community Advisory for a second reading on March 5, 2026.

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.**

    State Board action to approve these OARs will make additional educational programs eligible to receive funds from Student Investment Account, Early Indicator and Intervention Systems, and High Success grants, which will increase access to funds to more Oregon students who are currently not benefiting.

    Removal of allocation limitation of $3 per ADM and update to the EIIS allocation formula will allow for all budgeted funds to be allocated to schools and districts, increasing the total amount available to schools and districts for this program.

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, there will not be a fiscal or administrative impact on state agencies, units of local government, small businesses, or the public.

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?**

    In considering the equity impact of these proposed rule changes, the updates to eligible applicants will increase access to the grant funds to more Oregon students, especially those who had been underrepresented in state-funded grant programs. Youth Correction Educational Programs, Juvenile Detention Educational Programs, the Oregon School for the Deaf, and Long-Term Care and Treatment Programs were not all named as eligible recipients in the original statutes and therefore were denied access to grant funds. These rules will achieve greater inclusion for these students.

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 updates to eligible applicants will increase access to the grant funds to more Oregon students, especially those who had been underrepresented in state-funded grant programs.

Youth Correction Educational Programs, Juvenile Detention Educational Programs, the Oregon School for the Deaf, and Long-Term Care and Treatment Programs were not all named as eligible recipients in the original statutes and therefore were denied access to grant funds. These rules will achieve greater inclusion for these students. The increased resources will positively impact the students and staff of these schools and programs.

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?**

    Approving these draft rules will result in alignment between statute and rule, which will allow ODE to efficiently and accurately administer the grants.

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

    If these rules are not updated there will be a contradiction between statute and rule, which would create difficulty to efficiently and accurately administer the grants. Additionally, it would create confusion and burden to schools and districts, as well as potential delay in distributing grant funds.

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?**

    Student Investment Account
    OAR 581-014-0001 - Definitions for Student Investment Account
    - Adds Oregon School for the Deaf (ODS) and Long-Term Care and Treatment Educational (LTCT) Programs run by a school district or ESD to the definition of "Eligible Applicant."

    OAR 581-014-0004 - Student Investment Account Fund Administration
    - Define the duration of the 50 ADMw threshold for minimum grant amount, ending on 6/30/2027.

    Early Indicator and Intervention Systems
    OAR 581-017-0660 Early Indicator and Intervention Systems: Definitions
    - Replaces definition of "ADMr" with "ADMw"
    - Adds to definition of "Corrective Action"

- Corrects program title to "Early Indicator and Intervention Systems"

OAR 581-017-0663 - Early Indicator and Intervention Systems: Eligibility

- Adds the Oregon School for the Deaf, Youth Correctional Education Programs, Juvenile Detention Educational Programs, and Long-Term Care and Treatment Educational Programs as entities to receive an EIIS grant.
- Adds that an ESD may be the fiscal agent for an educational program.
- Corrects program title to "Early Indicator and Intervention Systems"

OAR 581-017-0666 – Early Indicator and Intervention Systems: Criteria

- Clarifies that corrective actions apply to K-12
- Replaces "technical assistance" with "continuum of supports"
- Clarifies the allowable uses of EIIS grants
- Corrects program title to "Early Indicator and Intervention Systems"

OAR 581-017-0669 - Early Indicator and Intervention Systems Funding

- Remove $3 per ADMr allocation limitation, update to allocation formula named in statute, align with SIA funding rules
- Corrects program title to "Early Indicator and Intervention Systems"

OAR 581-017-0672 - Early Indicator and Intervention Systems: Reporting

- Corrects program title to "Early Indicator and Intervention Systems"

High School Success

581-013-0005 – High School Success Definitions

- Adds a definition for a "Long term care or treatment facility."
- Adds "school district or education service district that is providing the educational services for a long-term care or treatment facility" to definition of "School district."

581-013-0020 – High School Success Eligibility

- Adds to the conditions when an ESD could be an eligible entity.

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.

This is the first reading of draft permanent rules changes to OAR 581-014-001, OAR 581-014-004, OAR 581-017-0660, OAR 581-017-0663, OAR 581-017-0666, OAR 581-017-0669, OAR 581-017-0672, OAR 581-013-005, and OAR 581-013-0020, which will align administrative rule to updated statute, allowing ODE to efficiently and accurately administer the grants to all eligible entities. We are recommending adoption of permanent rule changes in April 2026.

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 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: _____

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?**

   Student Investment Account, Early Indicator and Intervention Systems, and High School Success are component programs of Aligning for Student Success: Integrated Guidance Update 2025-27. Throughout the development of the Integrated Guidance Update and the Aligning for Student Success: Integrated Guidance for six ODE Initiatives 2022 the Office of Education Innovation and Improvement has centered our work on ensuring that small and rural school districts are considered and supported. In both editions of the guidance there are specific guidance, tools, and resources to support implementation of required planning and application tasks. In addition to consideration for small and rural school districts, the guidance for the integrated programs take into account the unique needs and opportunities of charter schools, Youth Correction Education Programs, Juvenile Detention Education Programs, and other non-traditional school models.

   The Office of Education Innovation and Improvement is actively working to align the programs included in the Integrated Guidance with other state and federal grant programs through the Unified Application and Streamlined Reporting efforts.

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

   In an effort to reduce administrative burden for small school districts and educational programs ODE has adapted some application requirements, as allowed by statute.

Below, you will find the proposed changes to the Oregon Department of Education's rule(s) relating to Student Investment Account. Proposed new text is bold, and the proposed text to remove is in bracketed italics.

Oregon Department of Education

Chapter 581

Division 14
STUDENT INVESTMENT ACCOUNT

Current Rule Link: Oregon Administrative Rule (OAR) 581-014-0001
Rule Title: Definitions for Student Investment Account
Rule Text

The following definitions apply to OAR 581-014-0001 to 581-014-9999:

(1) "ADMw" means the extended weighted average daily membership computed as provided in ORS 327.013(1)(c).

(2) "Economically Disadvantaged Students" means students who meet one or more of the following qualifications:

(a) are participating in Supplemental Nutrition Assistance Program funded by the United States Department of Agriculture;

(b) are participating in the Temporary Assistance for Needy Families program as defined in Title IV of the Social Security Act;

(c) are foster students;

(d) are migratory students; or

(e) are students who are homeless.

(3) "Eligible Applicant" means an applicant as defined in ORS 327.185(1) including YCEP and JDEP programs, **the Oregon School for the Deaf, and a school district or education service district that is providing the educational services for an eligible day treatment program or an eligible residential treatment program for which payment of the costs of education is provided as described in ORS 343.961 (2).**

(4) “Foster Students” as defined in ORS 30.297(5)(c).

(5) “Justice Involved Youth” means a student who is pre or post adjudication, been or currently detained in a secure juvenile justice facility, and/or been or currently placed in a community juvenile justice program.

(6) “LGBTQ2SIA+ Students” means students who may have one or multiple gender identities and/or sexual orientations including lesbian, gay, bisexual, pansexual, transgender, nonbinary, queer, questioning, two-spirit, intersex, and asexual. The plus sign (“+”) recognizes and includes the myriad ways to describe marginalized gender identities and sexual orientations.

(7) “Migratory Students” means a student who is a migratory worker or whose parent or guardian is a migratory worker in the agricultural, dairy, lumber, or fishing industries and who has moved due to economic necessity between school districts in the last thirty six months, and is eligible to be a part of the Title 1-C Migrant Education Program.

(8) “Spring Membership” means the data report that represents students attending public schools and programs on the first school day in May, as derived from the 3rd period cumulative average daily membership collection. Rules governing the Spring Membership report are contained in the most recent edition of the Oregon Student Membership Manual, published by the Oregon Department of Education.

(9) “Students Recently Arrived” means a student who was NOT born in any state or US Territory and who has not been attending one or more schools in any one or more state for more than three full academic years.

(10) “Students from Racial or Ethnic Groups that Have Historically Experienced Academic Disparities” includes, but is not limited to American Indian and Alaska Native (AI/AN and AI/AN+) students, Black and African American students, Hispanic and Latino students, Asian students, Native Hawaiian and Pacific Islander students, and multiracial students, and any other racial or ethnic group identified by the school district as historically experienced academic disparities.

(11) “Student Investment Account” means the account as established in ORS 327.175.

(12) “Students who are Homeless” has the same meaning as in section 725 of the McKinney-Vento Act, 42 USC § 11434a (2).

(13) “Students who are Pregnant, Parenting, and/or Students who Experience any Pregnancy-related Condition” means students who are pregnant for any length of time, or who are actively caring for a child, whether biologically related to them or otherwise. This includes students with

pregnancy-related conditions, including, but not limited to loss or termination of a pregnancy, childbirth, lactation, and/or mental health conditions.

(14) “Students with Disabilities” means a child with a disability as defined in ORS 343.035(1).

Statutory/Other Authority: ORS 327.175 – 327.235
Statutes/Other Implemented: ORS 327.175 – 327.235
History:
ODE 19-2024, amend filed 04/24/2024, effective 04/24/2024
ODE 57-2022, amend filed 12/20/2022, effective 12/20/2022
ODE 41-2022, temporary amend filed 07/06/2022, effective 07/06/2022 through 01/01/2023
ODE 35-2022, amend filed 06/23/2022, effective 06/23/2022
ODE 37-2020, temporary amend filed 09/18/2020, effective 09/18/2020 through 03/16/2021
ODE 6-2020, adopt filed 03/20/2020, effective 03/20/2020
ODE 149-2019, temporary adopt filed 10/24/2019, effective 10/24/2019 through 04/20/2020

Current Rule Link: 581-014-0004
Rule Title: Fund Administration for Student Investment Account
Rule Text

(1) For each biennium, the Oregon Department of Education will determine the amount of grant funds from the Student Investment Account to be apportioned among eligible applicants.

(2) For purposes of establishing the amount of grant funds apportioned to eligible applicants, the Oregon Department of Education will use the most current finalized ADMw from the State School Fund from the year prior to the start of each biennium.

(3) If an eligible applicant experiences an increase in their K-12 student enrollment, they may submit a request for recalculation to the Oregon Department of Education by April 30 of each even numbered year.

(4) **For the fiscal biennia ending on or prior to June 30, 2027** *[I]***i**f a school district has an ADMw of 50 or less, it will receive an allocation based on an ADMw of 50.

(5) If an eligible applicant does not apply for a grant from the Student Investment Account by the close of the application period, the amount of their grant funds will revert to the Student Investment Account and be reallocated within the grant award cycle. An eligible applicant that does not apply for a grant will be eligible in the next application process for the Student Investment Account.

(6) Following approval of the grant agreement, an eligible recipient will receive payments of at least 12.5 percent on a quarterly basis per biennial allocation. If adjustments to installment payments are required, a lower percentage may be used.

(7) Grant recipients will be eligible to expend funds until June 30 of year two of the biennium. Any allocated funds that are not used by a grant recipient by June 30 of year two of the biennium will be returned to the Student Investment Account for distribution in the next biennium.

(8) Funds received by a grant recipient under this section must be separately accounted for and must be used in accordance with the recipient's grant agreement for the Student Investment Account. A grant recipient may use funds for administrative costs, including indirect costs, directly related to allowed expenditures as provided in the grant agreement. Administrative costs are limited to five percent of the total expenditures or $500,000 annually, whichever is less. Any administrative costs incurred by a participating charter school must be accounted for within the sponsoring school district's overall limit of five percent or $500,000, whichever is less.

(9) The Deputy Superintendent of Public Instruction shall resolve any issues arising from the administration of the Student Investment Account grants not specifically addressed by this rule. The Deputy Superintendent of Public Instruction's determination shall be final.

(10) In the case of a public charter school closure that impacts a sponsoring district's allocation, the Department will determine the best way to reapportion funds based on the timing of the closure, context, and communication with the closing charter school and the sponsoring district. The Department may;

(a) Allocate what have been apportioned to the charter school to the sponsoring district at the same time as the district allocations are made.

(b) Allocate what would have been apportioned to the charter school to the charter schools successor entity.

(c) Return the apportioned amount to the Statewide Education Initiatives Account for reallocation in a subsequent fiscal year.

Statutory/Other Authority: ORS 327.175 – 327.235
Statutes/Other Implemented: ORS 327.175 – 327.235
History:
ODE 26-2025, amend filed 05/20/2025, effective 05/20/2025

ODE 59-2024, amend filed 12/11/2024, effective 12/11/2024
ODE 1-2023, amend filed 01/24/2023, effective 01/24/2023
ODE 23-2021, amend filed 06/22/2021, effective 06/22/2021
ODE 6-2020, adopt filed 03/20/2020, effective 03/20/2020
ODE 149-2019, temporary adopt filed 10/24/2019, effective 10/24/2019 through 04/20/2020

Below, you will find the proposed changes to the Oregon Department of Education's rule(s) relating to Early Indicator and Intervention Systems. Proposed new text is bold, and the proposed text to remove is in bracketed italics.

Oregon Department of Education

Chapter 581

Division 17

Current Rule Link: 581-017-0660
Rule Title: Early Indicator and Intervention System**s**: Definitions
Rule Text

The following definitions apply to OAR 581-017-0660 to 581-017-0672:

(1) *["ADMr" or "Resident Average Daily Membership" means average daily membership as defined in ORS 327.006.]* **"ADMw" or "weighted average daily membership" means the weighted average daily membership of a school district, as calculated under ORS 327.013(1)(c)(A).**

(2) "Corrective action" means necessary action made to the **educational** system to assist *[a]* **K-12** student**s** to **make progress towards and ultimately receive a high school diploma** *[graduate from high school]*. **Corrective action can include, but is not limited to, changes to the school climate and culture, learning environment, instructional approach, course offerings, efforts to engagement families and caregivers, student support services, supports for student mental and physical health, allocation of resources, student support services, or school or district policy.**

Corrective actions that may be taken must be *[that is]* based on research on graduation rates and on reports of individual students related to:

(a) Regular attendance;

(b) Loss of instructional time or support related to behavior at school;

(c) Academic or skill progress (which may include credit attainment, grades, GPA, assessment results, and/or proof of proficiency-based learning);

(d) Agency – A students' ownership, active participation, and ability to make change in their learning experience

(e) Belonging – A student's feeling of respect and acceptance at school and having a sense that school is relevant to their lives

(f) Connectedness – The strength of a student's relationships with peers and adults at school

(g) Social-emotional well-being – A student's skills in self-awareness, self-management, social awareness, relationships, and responsible decision-making

([*d]***h**) If historically linked to graduation outcomes at the local district, other factors may be considered, including but not limited to:

(A) Participation in extracurricular activities;

(B) Participation in cultural experiences and activities; and

(C) Attainment of college credits through accelerated learning programs, including, but not limited to: credit-bearing, career and technical education (CTE); dual credit, sponsored dual credit, and assessment-based learning credit; expanded options; online courses; Advanced Placement; and International Baccalaureate.

(3) "Early Indicator and Intervention System**s**" means the early warning system established by the Student Success Act in ORS 327.367.

(4) "Early Indicator and Intervention System**s** Grant" means the grant established by the Student Success Act in ORS 327.367.

Statutory/Other Authority: ORS 327.367
Statutes/Other Implemented: ORS 327.367
History:
ODE 29-2020, adopt filed 06/23/2020, effective 06/23/2020

Current Rule Link: 581-017-0663
Rule Title: Early Indicator and Intervention System**s**: Eligibility
Rule Text

(1) The following **entities** shall be eligible to receive an Early Indicator and Intervention System**s** Grant:

(a) School districts;

(b) Public charter schools;

(c) *[Consortia of school districts; or]* **The Oregon School for the Deaf;**

(d) Youth Correctional Education Programs;

(e) Juvenile Detention Educational Programs;

(f) Long Term Care and Treatment Educational Programs or

(*[d]***g**) Consortia of [*school districts and public charter schools]* **two or more eligible entities**.

(2) *[A grant may include more than one eligible entity, but the fiscal agent must be one of the eligible entities identified in subsection (1) of this rule or an]* **An** education service district **may serve as fiscal agent for a consortia or eligible entity**.

Statutory/Other Authority: ORS 327.367
Statutes/Other Implemented: ORS 327.367
History:
ODE 29-2020, adopt filed 06/23/2020, effective 06/23/2020

Current Rule Link: 581-017-0666
Rule Title: Early Indicator and Intervention System**s**: Criteria
Rule Text

(1) The Department of Education will establish a process for eligible grant recipients to request the Early Indicator and Intervention **Systems** Grant each biennium for which grant funds are available. The Department shall notify eligible applicants of the request process and due dates, and make available necessary guidelines and application forms.

(2) All requests for grants must comply with the requirements of ORS 327.367. To receive funds, a grant recipient must:

(a) Implement an Early Indicator and Intervention System that enables the following entities to take corrective actions:

(A) School districts;

(B) Students;

(C) Students' families;

(D) Educators;

(E) Tribal governments;

(F) School counselors; and

(G) Community organizations.

(b) Participate in the **continuum of supports** *[technical assistance]* provided by the Department, including assistance related to equitable implementation of the system.

(3) **Allowable uses of the** *[An]* Early Indicator and Intervention System**s grant** may include:

(a) System software purchases and subscriptions;

(b) Staffing to maintain **and facilitate** the **implementation and improvement of the** system and **to** facilitate corrective action;

(c) Training for staff to maintain and use the system with fidelity;

(d) Data analysis and research;

(e) Tribal government consultation; *[and]*

(f) Student, family, staff, and community engagement*[.]***; and**

(g) Additional evidence-based investments as determined by the Department.

Statutory/Other Authority: ORS 327.367
Statutes/Other Implemented: ORS 327.367
History:
ODE 29-2020, adopt filed 06/23/2020, effective 06/23/2020

Current Rule Link: 581-017-0669
Rule Title: Early Indicator and Intervention System**s**: Funding
Rule Text

(1) **For purposes of establishing the amount of grant funds apportioned to eligible applicants, the Oregon Department of Education will use the most current finalized ADMw from the State School Fund from the year prior to the start of each biennium.***[The Department of Education will determine for each fiscal year the portion of the funds available for the Early Indicator and Intervention System Grant program.]*

(2) If an eligible applicant experiences an increase in their K-12 student enrollment, they may submit a request for recalculation to the Oregon Department of Education by April 30 of each even numbered year.

(*[2]***3**) The Department will determine the amount of the grant based on the *[following]* formula *[: the school district's or public charter school's ADMr × $3. In calculating the grant available to each school district or public charter school, the Department of Education will use the most current finalized ADMr from the State School Fund from the prior year.]* **described in 327.367(5(a-c).**

(4) Grant recipients will be eligible to expend funds until June 30 of year two of the biennium. Any allocated funds that are not used by a grant recipient by June 30 of year two of the biennium will be returned to the Statewide Education Initiatives Account for reallocation in a subsequent fiscal year.

Statutory/Other Authority: ORS 327.367
Statutes/Other Implemented: ORS 327.367
History:
ODE 29-2020, adopt filed 06/23/2020, effective 06/23/2020

Current Rule Link: 581-017-0672
Rule Title: Early Indicator and Intervention System**s**: Reporting
Rule Text

(1) Each year, a recipient of an Early Indicator and Intervention System**s** Grant must report on the grant in the manner and form required by the Department.

Statutory/Other Authority: ORS 327.367
Statutes/Other Implemented: ORS 327.367
History:
ODE 29-2020, adopt filed 06/23/2020, effective 06/23/2020

Below, you will find the proposed changes to the Oregon Department of Education's rule(s) relating to High School Success. Proposed new text is bold, and the proposed text to remove is in bracketed italics.

Current Rule Link: 581-013-0005
Rule Title: Definitions
Rule Text

The following definitions apply to OAR 581-013-0005 to 581-013-0035:

(1) "Career Technical Education" or "CTE" means content, programs, and instructional strategies based on business and industry workplace skills and technical skill sets and needs. Instruction incorporates standards-based academic content, technical skills and workplace behaviors necessary for success in careers of the 21st century. Career Technical Education:

(a) Provides individuals with coherent and rigorous content aligned with challenging academic standards and relevant technical knowledge and skills needed to prepare students for their career pathway;

(b) Provides technical skill proficiency and may provide an industry-recognized credential, a post-secondary certificate or degree; and

(c) Includes applied learning that contributes to an individual's academic and technical knowledge, higher-order reasoning and problem-solving skills, work attitudes and general employability skills.

(2) "CTE program" means a CTE Program of Study or CTE Start-up Program.

(3) "CTE Program of Study" means a sequence of courses, aligned to industry standards at the secondary and post-secondary level that integrates technical and career skill proficiencies with relevant academic content. A CTE Program of Study prepares students for the workplace, further education, training, and community roles. A CTE Program of Study is approved by the Oregon Department of Education.

(4) "CTE Start-up Program" means an intentional plan approved by ODE to develop a CTE Program of Study within an ODE agreed upon timeline. The program includes initial course(s), connections to economic need, and a proposed alignment to a community college CTE program.

(5) "Charter school" means a public charter school operating pursuant to ORS Chapter 338.

(6) "Dual credit courses" means dual credit courses, sponsored dual credit courses, and assessment based learning credit as those terms are defined by the Oregon Higher Education Coordinating Commission.

(7) "English Language Learner" or "ELL" means a child whose native language is other than English or who speaks a language other than English in the child's home.

(8) “ESD” means education service district as defined in ORS 334.003.

(9) “Establish” means create or implement new programs, activities, or services for students.

(10) “Evidence-based” means an activity, strategy, or intervention that

(a) Demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on

(A) Strong evidence from at least one well-designed and well-implemented experimental study;

(B) Moderate evidence from at least one well-designed and well-implemented quasi-experimental study using a large or multi-site sample; or

(C) Promising evidence from at least one well-designed and well-implemented correlational study with statistical controls for selection bias; or

(b) (A) Demonstrates a rationale based on high quality research findings or positive evaluation that such activity, strategy, or intervention adheres to antidiscrimination laws, and is likely to improve student outcomes or other relevant outcomes based on a well-specified logic model informed by research or an evaluation that suggests how the intervention will improve relevant outcomes; and

(B) Includes ongoing efforts to examine, evaluate and reflect upon the effectiveness of such activity, strategy, or intervention on the intended outcomes.

(11) “Expand” means to increase the course offerings, course participation, supports for students, activities, or services available to students or increase the number of students served.

(12) “Extended ADMw” means the extended weighted average daily membership computed as provided in ORS 327.013(1)(c).

(13) “High School Graduation and College and Career Readiness Fund” means the fund established by section 1, chapter 1, Oregon Laws 2017.

(14) “Historically and traditionally marginalized students” means English language learners, Black and African American students, American Indian and Alaskan Native students, Latino and Hispanic students, Asian and Pacific Islander students, Multi-racial students, students experiencing poverty, and students with disabilities.

(15) “Historically underrepresented populations” means demographic groups whose representation in CTE, science, technology, engineering and math fields, college-level educational opportunities, does not mirror the demographics of the school building .

(16) “School district” means a common or union high school district, the Oregon School for the Deaf, *[and]* an education program under the Youth Corrections Education Program or the Juvenile Detention Education Program**, and a school district or education service district that is providing the educational services for a long-term care or treatment facility**.

(17)"Long term care or treatment facility" means an eligible day treatment program or an eligible residential treatment program for which payment of the costs of education is provided as described in ORS 343.961 (2)

Statutory/Other Authority: Ch. 1, OL 2017 & Sec. 1
Statutes/Other Implemented: Sec. 1, Ch. 1 & OL 2017
History:
ODE 144-2019, minor correction filed 10/03/2019, effective 10/03/2019
ODE 12-2018, amend filed 04/27/2018, effective 04/27/2018
ODE 3-2017, f. & cert. ef. 3-1-17

Current Rule Link: 581-013-0020
Rule Title: Eligibility
Rule Text

The Oregon Department of Education shall allocate the High School Graduation and College and Career Readiness Fund based on the following criteria

(1) The following entities are able to receive funding from the High School Graduation and College and Career Readiness Fund:

(a) School districts;

(b) Charter schools that serve students in grades 9 through 12; and

(c) ESDs where:

(A) The ESD provides services for an education program under the Youth Corrections Education Program or the Juvenile Detention Education Program; or

(B) The ESD provides the educational services for a long term care or treatment facility; or

(**C***[B]*) The ESD is coordinating a regional effort on behalf of a consortium of two or more school districts or charter schools, submitting a biennial plan on behalf of the consortium, and acting as the fiscal agent for the consortium.

(2) For the school year 2018-19 and biennia thereafter, to be eligible to receive an allocation from the High School Graduation and College and Career Readiness Fund a school district or charter school must prepare a biennial plan that meets the requirements of OAR 581-013-0025 and is approved by the Oregon Department of Education.

(3) For the 2017-18 school year, to be eligible to receive an allocation from the High School Graduation and College and Career Readiness Fund a school district or charter school must have submitted a written request to the Oregon Department of Education using the template developed by the Oregon Department of Education.

Statutory/Other Authority: Sec. 1, Ch. 1 & OL 2017
Statutes/Other Implemented: Sec. 1, Ch. 1 & OL 2017

History:
ODE 12-2018, amend filed 04/27/2018, effective 04/27/2018
ODE 3-2017, f. & cert. ef. 3-1-17

Below, you will find the proposed changes to the Oregon Department of Education's rules relating to SB 810 (2025) which prohibit transition services in sheltered work settings or mock sheltered work settings. Proposed new text is bold, and the proposed text to remove is in bracketed italics.

Current Rule Link: Oregon Administrative Rule (OAR) 581-015-2930

Rule Number: 581-015-2100
Rule Title: Employment-Related Transition Services

Rule Text

(1) This rule establishes the policies of Executive Order No. 15-01, related to the Department of Education's involvement with integrated employment services.

(2) For purposes of this rule, the following definitions apply:

(a) "Education Goals" means the following goals:

(A) Families, students, and educators will have the expectation that individuals with intellectual and developmental disabilities will work in integrated, community-based settings;

(B) Students transitioning to adult services will be prepared to transition to integrated work experiences; and

(C) Statewide systems will be coordinated to reach the goal of integrated employment opportunities as an outcome of students' education.

(b) "Mock sheltered work settings" are prevocational training activities that are:

(A) Conducted during the school day;

(B) Performed only by students with disabilities;

(C) Closely resembles the vocational work tasks performed by adults with intellectual or developmental disabilities or both (I/DD) in Sheltered Workshops, including activities:

(i) designed to fulfill the demands of a contractor, business, charitable organization, school or school district, retail store, or other entity; and

(ii) performed by individuals without compensation or in exchange for subminimum wages; and

(D) Not part of an instructional sequence, such as teaching generalization of skills. Instructional sequence does not include instruction that consists solely of the activities described in all of (A), (B), and (C).

(*[b]***c**) "Transition age student" means a student with disabilities who is eligible for transition services under the Individuals with Disabilities Education Act (IDEA) and OAR 581-015-2200.

([c]**d**) "Transition Technical Assistance" is the substance of the work of the Statewide Transition Technical Assistance Network (TTAN) and includes development of competencies for teachers, administrators, and other educational service providers that include:

(A) Developing transition-related curriculum and instructional approaches which are consistent with the Education Goals;

(B) Developing outcome-based transition planning approaches that use precepts of discovery and person-centered planning;

(C) Implementing transition-related instructional approaches for students with disabilities, such as those that are community based, and which may include, but are not limited to, authentic experiences such as internships, mentorships, youth work experiences, job skill related instruction, and job shadowing;

(D) Facilitating and managing interagency teams and resources to help ensure students and families may utilize resources from applicable state agencies, local education agencies, and other available resources; and

(E) Encouraging the implementation of transition services in schools that are consistent with the Education Goals.

(F) Assisting Local Education Agencies to meet the requirements of OAR 581-015-2245 regarding the placement of students.

(3) The Department shall establish a statewide TTAN to assist high schools in Oregon in providing transition services. The TTAN shall seek to ensure that the Education Goals are implemented in assessment, curriculum, and instruction for transition age students.

(4) This rule and its provisions are not intended to expand or replace the obligations of the State or its schools under the IDEA.

Statutory/Other Authority: ORS 343.041, 343.045 & 343.055
Statutes/Other Implemented: ORS 343.041, 343.045 & 343.055 **& 343.955**

Current Rule Link: Oregon Administrative Rule (OAR) 581-015-2245

Rule Number: 581-015-2245
Rule Title: Alternative Placements and Supplementary Aids and Services

Rule Text

School districts must ensure that a continuum of alternative placements is available to meet the needs of children with disabilities for special education and related services. The continuum must:

(1) Include as alternative placements, instruction in regular classes, special classes, special schools, home instruction and instruction in hospitals and institutions;

(2) Make provision for supplementary aids and services (such as resource room or itinerant instruction) to be provided in conjunction with regular class placement; and

(3) Not include sheltered workshops as defined in OAR 581-015-2000(34) and 407-025-0010(16)**, or mock sheltered work settings as defined in OAR 581-015-2930.**

Statutory/Other Authority: ORS 343.041 & 343.045 & 343.055
Statutes/Other Implemented: ORS 343.045 & 343.155 **& 343.955** & 34 CFR 300.115

Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
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Summary

Meeting Date: 4/16/2026
Title: Employment First Legislation: Implementing SB 810
Status: Second Reading/Adoption (no changes)
Presentation: No (Written Report Only/Consent)
Key Staff: Shava Feinstein, Crystal Brumfield, Ramonda Olalyoe
Topic Summary: SB 810 amends statute prohibiting transition services being provided in sheltered or mock sheltered work settings. These amendments to statute require technical fixes to OARs.

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?**

   Senate Bill 810 takes requirements that exist in executive orders and the *Lane v. Brown* settlement and codifies them into Oregon statute. The bill has two primary mechanisms related to education:
   1) It mandates ongoing collaboration between ODHS and ODE to expand competitive integrated employment opportunities; and
   2) It explicitly prohibits 'sheltered' or mock sheltered work settings within transition services for students with intellectual or developmental disabilities.

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 343.955 (as enacted by SB 810): The Department of Education shall ensure that transition services, as defined in ORS 343.035, provided to students with intellectual or developmental

disabilities do not occur in a sheltered work setting or a mock sheltered work setting, as those terms are defined by rule by the department.

This statute is prescriptive and does not allow the department flexibility in its implementation.

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

   Yes. The Board held its first reading on February 19, 2026.

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

   Rulemaking is required to align with statute.

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 Department of Human Services (ODHS)

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?**

   Implementation of these rule amendments support ODE's commitment to carry out legislation intended to increase opportunities for youth and students experiencing disabilities, specifically

those experiencing intellectual and developmental disabilities (I/DD). The rule changes were reviewed with Vocational Rehabilitation's rule advisor and the State Rehabilitation Council. Even with limited ability to conduct wide public engagement, the engagement process remained centered on those most affected by the rule changes: students with I/DD, their families, and the cross-agency partners who support competitive integrated employment pathways.

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 (DELC; 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: Oregon Department of Human Services, Vocational Rehabilitation

   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.

   ODE works under a Memorandum of Understanding (MOU) with DHS and VR, which ensures all agencies collaborate and provide input consistent with each agency's Employment First roles.

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)?

Not Applicable

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 received feedback recommending grammatical refinements to the proposed rule changes to ensure the language is clear and easy to understand.

    Feedback also included concerns about including examples in rule text. Examples without context could be misleading, conflict with broader applicability, and are more appropriate for guidance rather than regulation. We removed from proposed rules "(E) Examples include folding, sorting, shredding, packaging, and labeling activities." and will include these examples in guidance instead.

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.**

    No anticipated fiscal or administrative impacts.

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?**

    Minimal fiscal impact as responsibilities rely on existing staff and resources already in place. ODE has developed guidance, resources, and communication on Employment First and the prohibition of sheltered workshops. .

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?**

    Approval of the proposed rule amendments support ODE's commitment to implementing legislation meant to increase opportunities for youth and students experiencing disabilities, specifically those experiencing intellectual and developmental disabilities.

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?**

    No impact

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, Board action will clarify expectations for IEP transition services by aligning OARs with statute. Long term, Board action will help to ensure transition services included meaningful work experiences provided in inclusive setting statewide while supporting equitable post-school outcomes for students with disabilities.

18. **What are the anticipated short- and long-term consequences of inaction on this item and who would experience those consequences?**
    Inaction would leave OARs misaligned with statute, creating potential confusion for districts, charter schools, IEP teams, and partner agencies regarding expectations for transition services.

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?

Proposed rule amendment to add definition of 'Mock sheltered work settings' as defined by *Lane v. Brown Settlement* (2016) and adding explicit language that this continuum not include sheltered workshops or the newly defined 'mock sheltered work settings'. This ensures that when an IEP team considers placement, these segregated settings are not an option.

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 received during engagement by improving clarity and consistency in the rule text while removing examples that could be misleading or overly restrictive when applied statewide. Incorporating this feedback ensures the rules are clear and accessible, while examples and practical applications will be provided through guidance and implementation supports rather than regulation. This approach aligns with the Board's Mission, Vision, and Values by promoting transparency, equitable implementation, and shared responsibility, while supporting inclusive transition services that center the strengths, needs, and long-term success of students with intellectual and developmental disabilities.

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 Office of Enhancing Student Opportunities (OESO) is recommending the adoption of the rule amendments.

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?**

   Feedback was received from the State Advisory Council for Special Education (SACSE) which includes the perspectives of parents of youth experiencing disabilities and school district staff. SACSE feedback indicated that listing examples in the rule updates without sufficient context could be confusing. Based on this feedback, we determined that including these examples in rule text was not necessary. The examples can be more clearly explained through guidance documents. As a result, we removed the example line referencing folding, sorting, shredding, packaging, and labeling activities. These examples will continue to be included in guidance materials, where they are more appropriate.

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?**

   No.

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

   Although ODE has provided resources and guidance on mock sheltered work settings since 2013, these materials need to be updated to reflect current practice and usage.

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?**

   Since the First Reading, the proposed rules have been revised to improve clarity and respond to feedback received through the engagement process, including input from the State Advisory Council for Special Education (SACSE). Specific examples were removed from the rule text to

reduce potential confusion and ensure the rules are broadly applicable across districts. The rules now focus on clear definitions and expectations. ODE is developing guidance and resources that include examples and practical application. These changes strengthen clarity, support consistent statewide implementation, and directly reflect stakeholder input.

Below, you will find the proposed changes to the Oregon Department of Education's rule relating to the Identification of Academically Talented and Intellectually Gifted Students. The proposed new text is bold, and the proposed text to remove is in bracketed italics.

Current Rule Link: Oregon Administrative Rule 581-022-2325

Rule Number: 581-022-2325
Rule Title: Identification of Academically Talented and Intellectually Gifted Students

(1) For purposes of this rule, "screen" means to use district policies and procedures that have the purpose of identifying which students are eligible to receive talented and gifted services, supports, or programs.

[(1)] **(2)** Each school district shall have policies and procedures for the identification of talented and gifted students as defined in ORS 343.395.

(a) This population of students demonstrates exceptional performance when compared to applicable developmental or learning progressions, with consideration given for variations in student's opportunity to learn and to culturally relevant indicators of ability.

(b) Students identified as talented and gifted require differentiated instructional services and/or programs designed to address their strengths and needs.

[(2)] **(3)** In the identification of talented and gifted students, district policies and procedures shall:

(a) Allow any person who knows the student to recommend that a student be screened for identification as talented and gifted;

(b) Conduct a screening process for a student recommended under paragraph (a) of this subsection;

(c) Accept recommendations under paragraph (a) of this subsection throughout the school year;

(d) Directly inform parents and guardians that a student may be recommended and screened as described in paragraphs (a), (b), and (c) of this subsection;

(e) Provide information on the school district's website that a student may be recommended and screened as described in paragraphs (a), (b), and (c) of this subsection;

[(a)] **(f)** Provide professional development for those responsible for identification of students who are talented and gifted;

[(b)] **(g)** Use evidence-based practices that include a variety of tools and procedures to determine if a student demonstrates a pattern of exceptional performance and/or achievement that is relevant to the identification of talented and gifted students under ORS 343.395.

[(c)] **(h)** Collect and use multiple modes and methods of qualitative and quantitative evidence to allow appropriate members of a student's identification team to make a determination about the identification and eligibility of the students for talented and gifted services, supports, and/or programs; with no single test or piece of evidence eliminating a student from eligibility.

[(d)] **(i)** Use methods and practices that minimize or seek to eliminate the effects of bias in assessment and identification of students from historically underrepresented populations including, but not limited to:

(A) Students who are racially/ethnically diverse;

(B) Students experiencing disability;

(C) Students who are culturally and/or linguistically diverse;

(D) Students experiencing poverty; and

(E) Students experiencing high mobility.

[(e)] **(j)** Incorporate assessments, tools, and procedures, that will inform the development of an appropriate plan of instruction for students who are identified as talented and gifted and describe how information from the assessments, tools and procedures used in the identification for talented and gifted students will be used to support development of the plan of instruction.

[(f)] **(k)** Identify how the educational record under ORS 326.565 of the student being considered will document and reflect the record of the team's decision and the procedures and data used by the team to make the decision.

[(3)] **(4)** The following sources of evidence may be used by the identification team to provide students with multiple opportunities to demonstrate a pattern or preponderance of evidence of talent or giftedness:

(a) Local Performance Assessment data, as defined in OAR 581-022-2115, using local norms (building or district),

(b) National and/or state standardized assessment data using national and/or local norms (building or district),

(c) Evidence of rapid language acquisition, accelerated learning, and advanced vocabulary in any language,

(d) Research-based rating scales,

(e) Research-based comprehensive observational instruments, or

(f) Learning progressions, performance tasks, work samples, and other measures provided by the Department of Education.

[(4)] **(5)** Academic evidence reviewed shall align to the full depth, breadth, and complexity of Oregon's content standards and benchmarks. Standardized assessments used for academic/achievement-based identification shall include technical documentation demonstrating alignment or documentation of intended use for the purpose of talented and gifted identification.

[(5)] **(6)** Standardized assessments used for intellectually gifted identification shall include technical documentation demonstrating alignment to research-based best practices inclusive of students from underrepresented populations.

[(6)] **(7)** School districts may identify additional students who are talented and gifted as defined in ORS 343.395, as determined by local district policies and provisions, if the students demonstrate outstanding ability or potential in one or more of the following areas:

(a) Creative ability in using original or nontraditional methods in thinking and producing.

(b) Leadership ability in motivating the performance of others either in educational or non-educational settings.

(c) Ability in the visual or performing arts, such as dance, music or art.

Statutory/Other Authority: ORS 343.391 - 343.413
Statutes/Other Implemented: ORS 326.051
History:
ODE 18-2022, amend filed 03/28/2022, effective 03/28/2022
Renumbered from 581-022-1310 by ODE 16-2017, f. & cert. ef. 7-5-17
ODE 23-2016, f. & cert. ef. 4-7-16
ODE 6-2009, f. & cert. ef. 6-29-09
EB 18-1996, f. & cert. ef. 11-1-96

Clean Version:

581-022-2325
Identification of Academically Talented and Intellectually Gifted Students

(1) For purposes of this rule, “screen” means to use district policies and procedures that have the purpose of identifying which students are eligible to receive talented and gifted services, supports, or programs.

(2) Each school district shall have policies and procedures for the identification of talented and gifted students as defined in ORS 343.395.

(a) This population of students demonstrates exceptional performance when compared to applicable developmental or learning progressions, with consideration given for variations in student's opportunity to learn and to culturally relevant indicators of ability.

(b) Students identified as talented and gifted require differentiated instructional services and/or programs designed to address their strengths and needs.

(3) In the identification of talented and gifted students, district policies and procedures shall:

(a) Allow any person who knows the student to recommend that a student be screened for identification as talented and gifted;

(b) Conduct a screening process for a student recommended under paragraph (a) of this subsection;

(c) Accept recommendations under paragraph (a) of this subsection throughout the school year;

(d) Directly inform parents and guardians that a student may be recommended and screened as described in paragraphs (a), (b), and (c) of this subsection;

(e) Provide information on the school district’s website that a student may be recommended and screened as described in paragraphs (a), (b), and (c) of this subsection;

(f) Provide professional development for those responsible for identification of students who are talented and gifted;

(g) Use evidence-based practices that include a variety of tools and procedures to determine if a student demonstrates a pattern of exceptional performance and/or achievement that is relevant to the identification of talented and gifted students under ORS 343.395.

(h) Collect and use multiple modes and methods of qualitative and quantitative evidence to allow appropriate members of a student’s identification team to make a determination about

the identification and eligibility of the students for talented and gifted services, supports, and/or programs; with no single test or piece of evidence eliminating a student from eligibility.

(i) Use methods and practices that minimize or seek to eliminate the effects of bias in assessment and identification of students from historically underrepresented populations including, but not limited to:

(A) Students who are racially/ethnically diverse;

(B) Students experiencing disability;

(C) Students who are culturally and/or linguistically diverse;

(D) Students experiencing poverty; and

(E) Students experiencing high mobility.

(j) Incorporate assessments, tools, and procedures, that will inform the development of an appropriate plan of instruction for students who are identified as talented and gifted and describe how information from the assessments, tools and procedures used in the identification for talented and gifted students will be used to support development of the plan of instruction.

(k) Identify how the educational record under ORS 326.565 of the student being considered will document and reflect the record of the team's decision and the procedures and data used by the team to make the decision.

(4) The following sources of evidence may be used by the identification team to provide students with multiple opportunities to demonstrate a pattern or preponderance of evidence of talent or giftedness:

(a) Local Performance Assessment data, as defined in OAR 581-022-2115, using local norms (building or district),

(b) National and/or state standardized assessment data using national and/or local norms (building or district),

(c) Evidence of rapid language acquisition, accelerated learning, and advanced vocabulary in any language,

(d) Research-based rating scales,

(e) Research-based comprehensive observational instruments, or

(f) Learning progressions, performance tasks, work samples, and other measures provided by the Department of Education.

(5) Academic evidence reviewed shall align to the full depth, breadth, and complexity of Oregon’s content standards and benchmarks. Standardized assessments used for

academic/achievement-based identification shall include technical documentation demonstrating alignment or documentation of intended use for the purpose of talented and gifted identification.

(6) Standardized assessments used for intellectually gifted identification shall include technical documentation demonstrating alignment to research-based best practices inclusive of students from underrepresented populations.

(7) School districts may identify additional students who are talented and gifted as defined in ORS 343.395, as determined by local district policies and provisions, if the students demonstrate outstanding ability or potential in one or more of the following areas:

(a) Creative ability in using original or nontraditional methods in thinking and producing.

(b) Leadership ability in motivating the performance of others either in educational or non-educational settings.

(c) Ability in the visual or performing arts, such as dance, music or art.

Statutory/Other Authority: ORS 343.391 - 343.413
Statutes/Other Implemented: ORS 326.051
History:
ODE 18-2022, amend filed 03/28/2022, effective 03/28/2022
Renumbered from 581-022-1310 by ODE 16-2017, f. & cert. ef. 7-5-17
ODE 23-2016, f. & cert. ef. 4-7-16
ODE 6-2009, f. & cert. ef. 6-29-09
EB 18-1996, f. & cert. ef. 11-1-96

Identification of Academically Talented and Intellectually Gifted Students

Angela Allen (she/her), Talented and Gifted Education Specialist
Alexa Pearson, Assistant Superintendent
Office of Teaching, Learning, and Assessment
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Engagement and Feedback Update for OAR 581-022-2325

February 19, 2026

First reading at State Board of Education
Q & A
No proposed changes

February 25, 2026

SB 934 District Advisory Committee
No additional feedback

March 2, 2026

Email response to Director Forde's questions from SBE first reading

March 5, 2026

Second reading at ORCA
Rules at a Glance
Q & A - no changes proposed

April 16, 2026

Second reading at State Board of Education
Consent Agenda

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OAR 581-022-2325 Identification of TAG Students

Proposed changes to OAR 581-022-2325 reflect the following SB 934 requirements:

- Anyone who knows a child may initiate the recommendation process for TAG screening.
- Recommendations for TAG screening can be received throughout the school year.
- Parents and families are informed about Talented and Gifted programs and the screening process in their district.

OAR 581-022-2325 Definition of “Screen”

(1) For purposes of this rule, “screen” means to use district policies and procedures that have the purpose of identifying which students are eligible to receive talented and gifted services, supports, or programs

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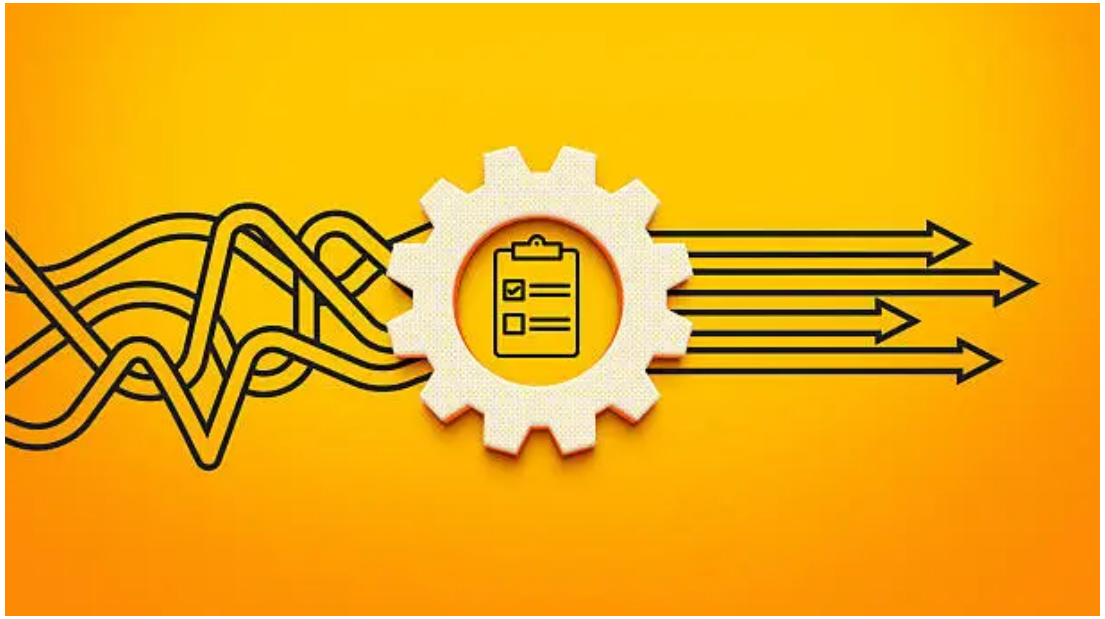

Equity Impact

- More onramps to initiate to access Talented and Gifted programs and services
- Removal of gatekeeping practices
- Reduced impact of Belief Gap implications
- Service-based program providing pathways to academic excellence and rigor, as well as a sense of belonging

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Next Steps

- Communicate with district TAG leaders the additional requirements for OAR 581-022-2325 based on the completed implementation of SB 934
- Create a district-level TAG plan advisory committee to revise the current TAG plan template used by all 197 districts
- Write companion guidance to support districts with successful implementation

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Questions and Comments

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Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
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Summary

Meeting Date: 4/16/2026
Title: Talented and Gifted Education – Implementation of SB 934; Adoption of Amended Requirements for OAR 581-022-2325
Status: Second Reading/Adoption (no changes)
Presentation: No (Written Report Only/Consent)
Key Staff: Angela Allen and Alexa Pearson
Topic Summary: The current requirements of OAR 581-022-2325 (Identification of Academically Talented and Intellectually Gifted Students) need to be amended to include:

- Requirements from SB 934 Enrolled
- Clarification of language
- Clarification of Talented and Gifted identification screening process at the district level.

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 requirements for Talented and Gifted (TAG) identification are set out in ORS 343.407 – Identification of Talented and Gifted Students and OAR 581-022-2325 – Identification of Academically Talented and Intellectually Gifted Students. Districts adopt local policies and practices in accordance with these requirements. Students who are identified as Talented and Gifted receive instructional services that are designed to accommodate their assessed levels of learning, including depth and complexity, and the pace at which they learn. Identification is the means to ensure Talented and Gifted students receive instruction that provides access to academic growth.

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?**

   Senate Bill 934 (2025) set out additional requirements for identification that need to be incorporated in OAR 581-022-2325 Identification of Academically Talented and Intellectually

Gifted Students. The Board and Department have some flexibility regarding word choice (e.g. children, students, etc.) that will provide clarity and consistency without impacting the integrity of the bill.

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

   Yes. First reading of proposed OAR requirement changes were presented on February 19.2026. Board members asked questions for clarification. A report was sent to the Board addressing questions Director Forde asked at the conclusion of the presentation.

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

   Requirements for OAR 581-022-2325 need to be amended and adopted to reflect the statutory changes resulting from the passage of SB 934 (2025).

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 engagement process for this rule change began in October 2025 and included district TAG coordinators, educators, families, and students. Knowing that the SB 934 advisory committee had limited geographical representation, ODE's session at the OATAG conference captured input from attendees across the state.

Engagement:

- OATAG Conference on October 11, 2025
  - Perspectives from various regions and district sizes, including small/rural and eastern Oregon
  - Included families and students
- Zoom district engagement November 6, 2025, and January 20, 2026:
  - SB 934 Advisory Committee: Lake Oswego, Oregon City, Reynolds, Mt. Angel, Medford, South Lane, Tigard-Tualatin, Canby, Lake County
  - Drafted/revised rule language, asked questions for clarity
- ORCA – 1st Read; January 8, 2026
  - Feedback primarily from Lane ESD, COSA, OSBA, and OEA.
- OATAG – Email correspondence regarding feedback; January 2026
- COSA and OSBA – follow up meeting from ORCA; January 23, 2026

New Engagement Since First Reading:

- Zoom district engagement February 25, 2026
  - SB 934 Advisory Committee (see composition of membership above)
  - Reviewed rule language, asked questions for clarity
- ORCA – 2nd Read; March 5, 2026
  - Rules-at-a-glance
  - Questions about overall process and laws
  - No additional feedback provided for SB 934 draft rules

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 (DELC; 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)?

   Inviting voice and perspective when amending current OARs is central to our belief that representation and consideration of unique circumstances are part of the process to ensure the newly amended requirements do not create unforeseen hardships and barriers for districts in Oregon. While many district TAG leaders, including from the northeast region expressed interest in participating in rules advisory committee created for SB 934, many did not have the capacity or bandwidth to participate.

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 most notable feedback was received from ORCA regarding language districts had advocated for during engagement to ensure they had enough time during the school year to screen any student who was recommended. The way the rule was initially drafted created confusion about unintended implications for testing students. We revised the draft rules to reflect the feedback we received.

    There was no additional feedback provided at the ORCA 2nd reading presentation or TAG Advisory Committee that would change the draft rules presented at the 1st reading for the State Board of Education.

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.

Prior to SB 934 passing, nearly all the 197 districts already included most of the requirements outlined in the bill as part of their current identification practices. Therefore, fiscal impact is minimal. Districts will need to spend time revising their district-level TAG plan to align with the new requirements and develop a widespread communication pathway to notify families of the opportunities and pathways to identification for Talented and Gifted education.

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 <u>students and their families</u>, particularly those who have been and continue to be systemically marginalized?

- Creates additional onramps to initiate the eligibility process for Talented and Gifted programs and services by allowing anyone who knows the child to recommend consideration for identification
- Removes gatekeeping practices - identification can only be determined through a preponderance of evidence, which is a collection of both qualitative and quantitative data collected throughout the screening process.
- Reduces the impact of the Belief Gap (the gulf between what students can accomplish and what others believe they can).
- Provides pathways to education rigor, academic excellence, and sense of belonging for talented and gifted students

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

Board action will result in increased agency and representation. The way in which talent and characteristics of giftedness manifest varies by culture. District employees and staff who are not classroom educators now have an empowered voice to recommend students they see and work with as Talented and Gifted.

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 anticipated outcome, both short and long-term, is an increase in identification of Talented and Gifted students, including those who have and continue to be systemically marginalized.

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

Districts may not have clarity and understanding of how identification practices must be aligned to comply with the requirements in SB 934. Additionally, students and families who have been historically overlooked in the Talented and Gifted identification process will continue to face inequitable barriers.

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 rule defines ”screening” specific to identification practices for Talented and Gifted education (screening does not mean formal assessment). It replaces “children” with “student” and clarifies that “year” should be interpreted to mean “school yea

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?

Through feedback loops with internal and external partners, areas of confusion and potential misinterpretation were identified. The changes align with statute and maintain the integrity of the bill.

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 seeking adoption of amendments to OAR 581-022-2325. The pillars of Talented and Gifted education are rooted in academic excellence. Once a student is identified, instruction that meets the students’ needs must be provided (581-022-2500(3)). Meeting students’ affective and academic needs fosters a sense of belonging and wellness for students. We must ensure our systems of identification and talent development for all students are a continued piece of accountability metrics and conversations.

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.

Oregon
Tina Kotek, Governor

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Dr. Charlene Williams
Director of the Department of Education

Chair Scurlock,

During the February 19th State Board of Education meeting, members requested additional information on how Oregon supports Talented and Gifted (TAG) education, with a specific focus on how students receive services and what those services look like in the classroom. The below information is meant to answer both of those questions while providing additional context.

Overview of TAG Instruction in Oregon

In accordance with the Oregon Talented and Gifted Education Act, public school districts are legally required to identify and serve students who demonstrate high intellectual or academic ability. Oregon defines Talented and Gifted (TAG) students in ORS 343.395(4) as those who require services "beyond those normally provided by the regular school program" to meet their social, emotional, and educational needs.

How TAG Students Receive Services

Common service delivery models include:

- **Rate and Level Adjustments**: OAR 581-022-2500(3) requires districts to provide instruction at a student's assessed "level of learning" (the difficulty of the material) and "rate of learning" (the pace at which they progress). Examples of rate and level tools from districts in Oregon:
  - District 1
  - District 2
- **Curriculum Compacting**: This involves streamlining the curriculum for students who have already mastered certain concepts, allowing them to move on to more rigorous activities and advance in grade-level standards ahead of the typical pacing of the regular classroom.
- **Acceleration**: Districts may offer single-subject acceleration (e.g., a 5th grader taking middle school math) or whole-grade acceleration (e.g. a 5th grader demonstrating proficiency of 6th grades standards and therefore advanced to 7th grade where new learning will occur).
- **Cluster Grouping**: Identified students are intentionally placed together in a classroom to facilitate targeted group instruction at an appropriate rate and level.
- **Secondary Advanced Coursework**: Middle and high schools often meet TAG needs through Advanced Placement (AP), International Baccalaureate (IB), and post-secondary enrollment options.

Classroom-Level Support: What It Looks Like

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At the classroom level, supporting a TAG student moves beyond "additional support" to "different support." Key strategies include:

- **Depth and Complexity**: Teachers use tools like Depth and Complexity focusing on patterns, ethics, or multiple perspectives to add rigor to existing lessons. Webb's Depth of Knowledge framework is also commonly used in Oregon classrooms for all students to maximize depth and complexity opportunities of learning.
- **Instructional Strategies**: Teachers employ strategic and flexible grouping practices, tiered instruction and assignments, and extension menus to give all students, including TAG, choices and range of depth and complexity when studying standards-based content.
- **Personalized Education Plans (PEP)**: Teachers develop individual (personalized) plans in collaboration with families to document specific instructional needs and goals.
    - Example of a PEP from an Oregon district
- **Social-Emotional Support**: Educators are trained to recognize traits like perfectionism, heightened sensitivity, and a strong sense of justice, which are common in gifted learners.

For a complete list of common instructional practices and services provided by districts in Oregon for all students through a lens of Talented and Gifted Education, please visit the glossary section of Oregon's District TAG Plan template.

Relevant Data and Context

Oregon's approach to TAG education emphasizes both legal compliance and responsiveness to individual student needs and strengths through differentiated instruction, acceleration options, and personalized planning. Ongoing attention to identification practices and equity gaps remains essential to ensuring all advanced learners—particularly those from historically underrepresented populations—have meaningful access to appropriate services. Currently:

- **Identification Rates**: Typically, 6-7% of Oregon students are identified as TAG.
- **Equity Gaps**: State data indicates that students from historically underrepresented groups and emerging bilingual students are identified at significantly lower rates. To address this disparity, the requirements for identification adopted in 2022 allow for use of local norms, and highlight the need to consider culturally relevant indicators of giftedness, as well as evidence of advanced language proficiency in any language and rapid language acquisition.
- **Senate Bill 934**: Recent legislation requires districts to accept TAG screening recommendations from anyone who knows the child (parents, teachers, or community members) throughout the school year.
- **Accountability**:
    - Required district TAG Plans outline the instructional services offered by the district, The plans must be posted publicly on the district website and updated annually to ensure compliance with state standards (OAR 581-022-2500).

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- Division 22 Standards Assurance Reporting - districts annually report their compliance status on all three TAG-related OARs. OAR 581-022-2500 includes the requirement that instruction provided to TAG-identified students must be based on their assessed level of learning and accelerated rate of learning.

Please let us know if any additional information or clarification would be helpful

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CHAPTER 581, DIVISION 55
SEXUAL CONDUCT INVESTIGATIONS

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Below, you will find the proposed changes to the Oregon Department of Education's rules relating to Division 55. The proposed new text is bold, and the proposed text to remove is in bracketed italics.

Rule Number: 581-055-0001 Definitions

Current Rule Link: Oregon Administrative Rule (OAR) 581-055-0001
Rule Title: [*Sexual Conduct Investigations and Abuse Notifications:*] **Definitions**

For purposes of OAR 581-055-0001 to OAR 581-055-0014:

(1) "Agent" has the meaning given that term in ORS 339.370.

(2) "Commission licensee" has the meaning given that term in ORS 339.370.

(3) "Contractor" has the meaning given that term in ORS 339.370.

(4) "Disqualifying crime":

(a) Means a conviction for any crime that involved a student and is listed below, or the substantial equivalent of any of those crimes if the conviction occurred in another jurisdiction or in Oregon under a different statutory name or number.

(b) Includes:

(A) ORS 163.355 (Rape in the third degree);

(B) ORS 163.365 (Rape in the second degree);

(C) ORS 163.375 (Rape in the first degree);

(D) ORS 163.385 (Sodomy in the third degree);

(E) ORS 163.395 (Sodomy in the second degree);

(F) ORS 163.405 (Sodomy in the first degree);

(G) ORS 163.408 (Unlawful sexual penetration in the second degree);

(H) ORS 163.411 (Unlawful sexual penetration in the first degree);

(I) ORS 163.415 (Sexual abuse in the third degree);

(J) ORS 163.425 (Sexual abuse in the second degree);

(K) ORS 163.427 (Sexual abuse in the first degree);

(L) ORS 163.432 (Online sexual corruption of a child in the second degree);

(M) ORS 163.433 (Online sexual corruption of a child in the first degree);

(N) ORS 163.435 (Contributing to the sexual delinquency of a minor);

(O) ORS 163.445 (Sexual misconduct);

(P) ORS 163.670 (Using child in display of sexually explicit conduct);

(Q) ORS 163.684 (Encouraging child sexual abuse in the first degree);

(R) ORS 163.686 (Encouraging child sexual abuse in the second degree);

(S) ORS 163.687 (Encouraging child sexual abuse in the third degree);

(T) ORS 163.688 (Possession of materials depicting sexually explicit conduct of a child in the first degree);

(U) ORS 163.689 (Possession of materials depicting sexually explicit conduct of a child in the second degree);

(V) ORS 167.057 (Luring a minor);

(W) ORS 167.075 (Exhibiting an obscene performance to a minor);

(X) ORS 167.080 (Displaying obscene materials to minors); and

(Y) ORS 161.405 (Attempt to commit any of the crimes listed in subparagraphs (A) through (X) of this paragraph).

(5) "Education provider" has the meaning given that term in ORS 339.370.

(6) "Final determination" means the determination ODE makes after conducting a sexual conduct investigation that a report is substantiated, cannot be substantiated, or is not a report of sexual conduct.

(7) "Investigation" has the meaning given that term in ORS 339.370. "Investigation" does not include screening activities conducted upon the receipt of a report of possible sexual conduct.

(8) "Investigation report" means the report an ODE investigator completes following a suspected sexual conduct investigation.

(9) "ODE" means the Oregon Department of Education.

(10) "ODHS" means the Oregon Department of Human Services.

(11) "Reasonable cause" means a subjectively and objectively reasonable belief, given all of the circumstances and based on specific and articulable facts.

(12) "Report of confirmed sexual conduct" means a report of sexual conduct submitted to ODE on or after July 1, 2020, involving a conviction for a disqualifying crime that has been screened by ODE and determined by ODE to constitute sexual conduct for which ODE would have had the responsibility to investigate but for the criminal conviction.

(13) "Report of possible sexual conduct" means any report of sexual conduct submitted to ODE that may have been committed by a school employee, contractor, agent or volunteer. ODE screens all reports of possible sexual conduct to determine if it constitutes a report of suspected sexual conduct.

(14) "Report of suspected sexual conduct" means a report of possible sexual conduct that has been submitted to ODE, screened by ODE, and determined by ODE to constitute a report of suspected sexual conduct for which ODE has responsibility to investigate. A report of suspected sexual conduct must meet the following criteria:

(a) The report alleges sexual conduct;

(b) At the time of the alleged conduct, the student was a student;

(c) The respondent provided services to an education provider as a school employee, contractor, agent or volunteer within two calendar years prior to when the suspected sexual conduct occurred;

(d) The respondent is not a commission licensee;

(e) The respondent is not deceased;

(f) The respondent has not been convicted of a disqualifying crime; and

(g) One of the following circumstances applies:

(A) If the alleged conduct was investigated by ODHS or law enforcement, ODE's independent analysis of available information indicates that there is reasonable cause to believe that the respondent engaged in sexual conduct; or

(B) If the alleged conduct was not investigated by ODHS or law enforcement, information available after screening indicates that there is a basis to believe that the respondent engaged in sexual conduct.

(15) "Respondent" means a living person who is alleged to have committed sexual conduct in a report of sexual conduct.

(16) "School employee" has the meaning given that term in ORS 339.370.

(17) "Screening" means the activities conducted by ODE as described in OAR 581-055-0003.

(18) "Sexual conduct" has the meaning given that term in ORS 339.370.

(19) "Substantiated report" has the meaning given that term in ORS 339.370.

(20) "Student" has the meaning given that term in ORS 339.370.

(21) "TSPC" means the Oregon Teacher Standards and Practices Commission.

(22) "Volunteer" has the meaning given that term in ORS 339.370.

[*For purposes of OAR 581-055-0001 to OAR 581-055-0017:*

(1) "Agent" means a person acting on behalf of an education provider in a manner that requires the person to have direct, unsupervised contact with students.

(2) "Contractor" means a person providing services to an education provider under a contract in a manner that requires the person to have direct, unsupervised contact with students.

(3)(a) "Education provider" means:

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

(B) The Oregon School for the Deaf;

(C) An educational program under the Youth Corrections Education Program;

(D) A public charter school, as defined in ORS 338.005;

(E) An education service district, as defined in ORS 334.003;

(F) Any state-operated program that provides educational services to students; and

(G) A private school.

(b) "Education provider" does not include:

(A) The Oregon Youth Authority;

(B) The Department of Corrections; or

(C) The Department of Education, except when functioning as an education provider on behalf of:

(i) The Oregon School for the Deaf;

(ii) An educational program under the Youth Corrections Education Program; or

(iii) A public charter school, as defined in ORS 338.005, that is sponsored by the Department of Education.

(4) "Private school" means a school that provides to students instructional programs that are not limited solely to dancing, drama, music, religious, or athletic instruction.

(5) "School employee" means an employee of an education provider.

(6)(a) "Sexual Conduct" means:

(A) Conduct by a school employee, a contractor, an agent, or a volunteer that is verbal or physical in nature, that involves a student, and that is:

(i) A sexual advancement or request for sexual favors directed toward a student; or

(ii) Of a sexual nature that is directed toward a student or that has the effect of unreasonably interfering with a student's educational performance, or of creating an intimidating, hostile, or offensive educational environment.

(B) Communications by a school employee, a contractor, an agent, or a volunteer that are verbal, written, or electronic in nature, that involve a student, and that are:

(i) Sexual advances or requests for sexual favors directed toward a student; or

(ii) Of a sexual nature that are directed toward a student or that have the effect of unreasonably interfering with a student's educational performance, or of creating an intimidating, hostile, or offensive educational environment.

(b) "Sexual conduct" does not include touching for which there is no sexual intent and that is necessitated by the nature of a school employee's job duties or by the services required to be provided by a contractor, agent, or volunteer.

(7) "Student" means any person:

(a) Who is in any grade from prekindergarten through grade 12;

(b) Who is twenty-one years of age or younger and receives educational or related services from an education provider that is not a post-secondary institution of education; or

(c) Who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school 90 or fewer days before the date on which the sexual conduct occurred.

(8) "Volunteer" means a person acting as a volunteer for an education provider in a manner that requires the person to have direct, unsupervised contact with students.]

Statutory/Other Authority: ORS 326.051, ORS 339.391, ORS 342.120, & ORS 342.143
Statutes/Other Implemented: ORS 339.391 & ORS 419B.019

History:
ODE 30-2020, adopt filed 06/24/2020, effective 06/24/2020

Rule Number: 581-055-0002 Purpose and Scope
Current Rule Link: Not applicable (new rule)
Rule Title: Purpose and Scope

ODE receives reports of possible sexual conduct and screens them to determine the response required under ORS 339.391. The purpose of OAR 581-055-0001 to 581-055-00014 is to describe:

(1) The circumstances under which ODE is responsible to respond to a report of sexual conduct involving a student that may have been committed by an employee, contractor, agent or volunteer of an education provider; and

(2) The requirements for screening and investigating a report of sexual conduct received by ODE on or after July 1, 2020.

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391

Rule Number: 581-055-0003 Screening
Current Rule Link: Not applicable (new rule)
Rule Title: Screening

(1) When ODE receives a report of possible sexual conduct, ODE shall conduct screening activities to determine whether the report constitutes a report of suspected sexual conduct for which ODE has responsibility to investigate or a report of confirmed sexual conduct for which ODE does not have responsibility to investigate. Screening activities may include:

(a) Determining whether the report alleges sexual conduct.

(b) Determining whether, at the time of the alleged conduct, the student was a student.

(c) Determining whether the respondent provided services to an education provider as a school employee, contractor, agent or volunteer within two calendar years prior to when the possible sexual conduct was committed.

(d) Determining whether the respondent is a commission licensee.

(e) Confirming that the respondent is not deceased.

(f) Confirming that the respondent has not been convicted of a disqualifying crime.

(g) Gathering information on the alleged conduct and the circumstances surrounding the report.

(h) Requesting relevant records from the education provider pertaining to the alleged conduct.

(i) Requesting relevant records from ODHS pertaining to the alleged conduct. If ODHS is presently conducting an investigation into the alleged conduct, ODE will wait for the conclusion of ODHS' investigation before determining whether the report constitutes a report of suspected sexual conduct for purposes of investigations under ORS 339.391.

(j) Requesting relevant records from law enforcement pertaining to the alleged conduct. If law enforcement is presently conducting an investigation into the alleged conduct, ODE will wait for the conclusion of law enforcement's investigation before determining whether the report constitutes a report of suspected sexual conduct for purposes of investigations under ORS 339.391.

(2) When screening activities in subsection (1) of this rule are complete, ODE shall determine whether the report constitutes a report of suspected sexual conduct or a report of confirmed sexual conduct.

(a) If ODE determines that the report is a report of suspected sexual conduct, ODE shall immediately initiate an investigation as defined in OAR 581-055-0004.

(b) If ODE determines that the report is a report of confirmed sexual conduct, ODE shall:

(A) Close the report at screening; and

(B) Provide written notice to the respondent that explains:

(i) Due to the conviction, ODE will maintain a record in its verification system indicating that the respondent has a substantiated report of sexual conduct with ODE; and

(ii) The process the respondent can initiate to dispute ODE's verification system record.

(c) If ODE determines that the report is not a report of suspected sexual conduct or a report of confirmed sexual conduct, ODE shall close the report at screening. If the education provider has submitted a report of possible sexual conduct to ODE, ODE shall provide written notice to the education provider regarding its action to close the report at screening.

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391 & 419B.019

Rule Number: 581-055-0004 Sexual Conduct Investigations

Current Rule Link: Oregon Administrative Rule (OAR) 581-055-0004
Rule Title: Sexual Conduct Investigations [*by the Department of Education*]

(1) When ODE initiates an investigation into a report of suspected sexual conduct, ODE shall send notice of the investigation to:

(a) The education provider for which the respondent was working, acting, or performing services when the alleged sexual conduct occurred;

(b) Any other education provider that ODE determines must receive notice to ensure the safety of students; and

(c) The respondent who is alleged to have committed the sexual conduct.

(2) If ODE's investigation involves a report of suspected sexual conduct that has been investigated by ODHS or law enforcement, ODE may:

(a) Rely on the findings of an ODHS or law enforcement investigation, including findings based on:

(A) Interviews conducted with the student who may have been subjected to sexual conduct;

(B) Interviews conducted with the respondent;

(C) Interviews conducted with other individuals involved in the investigation; and

(D) Evidence obtained during the investigation.

(b) Assess what additional information is needed for ODE's investigation in order to determine whether there is reasonable cause to believe that the respondent engaged in sexual conduct.

(3) If ODE's investigation involves a report of suspected sexual conduct that has not been investigated by ODHS or law enforcement, ODE's investigation shall include the following activities:

(a) Requesting interviews with the following persons:

(A) The student who may have been subjected to sexual conduct. If the student is a minor or has a legal guardian, ODE must notify the parent or legal guardian prior to requesting an interview with the student.

(B) Any witnesses to the reported sexual conduct.

(C) The respondent.

(i) If the respondent declines ODE's interview request, it must be documented in ODE's investigation report.

(ii) If the respondent does not respond to ODE's initial interview request, at least two additional attempts to interview the respondent must be made.

(a) At least one additional attempt must be made by phone to the last known phone number.

(b) At least one additional attempt must be made by mail to the last known address.

(c) All attempts to contact the respondent must be documented in the investigation report.

(b) Informing all individuals being interviewed that they may decline to be interviewed.

(c) Obtaining and reviewing relevant material evidence.

(4) Except as provided in OAR 581-055-0006, when investigation activities are complete, the ODE investigator shall prepare an investigation report that recommends whether the report of suspected sexual conduct should be substantiated, cannot be substantiated, or is not a report of sexual conduct.

[*(1) When the Department of Education receives a report of suspected sexual conduct, the department shall determine whether:*

(a) The report alleges sexual conduct as defined in OAR 581-055-0001; and

(b) A school employee, contractor, agent, or volunteer who is not licensed by the Teacher Standards and Practices Commission is alleged to have committed the sexual conduct.

(2) If the department determines that the report of suspected sexual conduct meets the requirements of (1) of this rule, the department shall immediately initiate an investigation and send notice of the investigation to:

(a) The education provider for which the school employee, contractor, agent, or volunteer who is alleged to have committed the sexual conduct was working, acting, or performing services when the alleged sexual conduct occurred; and

(b) Any other education provider that the Department of Education determines must receive notice to ensure the safety of students.

(3) An investigation conducted under this rule shall include a detailed inquiry into the factual allegations of the report of suspected sexual conduct including, but not limited to:

(a) The gathering of any evidence relevant to the allegations in the report; and

(b) Interviews with:

(A) The person who initiated the report;

(B) The student who may have been subjected to sexual conduct;

(C) The subject of the report who is alleged to have committed the sexual conduct; and

(D) Any witnesses to the events that were reported.

(4) A person appointed to conduct an investigation under this rule may:

(a) Issue subpoenas to require the attendance of witnesses or the production of documents or other evidence;

(b) Subpoena witnesses; and

(c) Swear witnesses and compel obedience in the same manner as provided by law for state agencies in contested cases.]

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391 **& 419B.019**
History:
ODE 30-2020, adopt filed 06/24/2020, effective 06/24/2020

Rule Number: 581-055-0006 Exceptions to Completing an Investigation
Current Rule Link: Not applicable (new rule)
Rule Title: Exceptions to Completing an Investigation

(1) During the course of an investigation, ODE may determine that the report does not require a final determination under the following circumstances:

(a) The report was assigned for investigation in error; or

(b) ODE received information after the report was assigned for investigation and that information, in combination with the report initially submitted to ODE, no longer constitutes a report of suspected sexual conduct. This exception may be used only when ODE determines the information:

(A) Relates directly to and specifically negates all allegations of sexual conduct in the initial report; and

(B) Is considered on the basis of the objectivity of the individual providing the information and the quality of the information.

(2) If ODE determines that one of the exceptions to completing an investigation listed above applies, ODE shall:

(a) Document the basis for the exception; and

(b) Provide written notice that explains the basis of the exception to the education provider or providers that received notice under OAR 581-055-0004(1).

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391

Rule Number: 581-055-0007 Sexual Conduct Final Determinations
Current Rule Link: Oregon Administrative Rule (OAR) 581-055-0007
Rule Title: Sexual Conduct Final **Determinations** *[Reports by the Department of Education*]

(1) Except as provided in OAR 581-055-0006, a final determination must be made for all reports of suspected sexual conduct that are determined to require an investigation under OAR 581-055-0003.

(2) Following an investigation conducted under OAR 581-055-0004, ODE shall issue its final determination on whether the allegation raised in the report:

(a) Is "substantiated," which means that based on available evidence, there is reasonable cause to believe the respondent engaged in sexual conduct;

(b) "Cannot be substantiated," which means there is insufficient evidence to conclude that there is reasonable cause to believe the respondent engaged in sexual conduct; or

(c) Is "not a report of sexual conduct," which means that the reported conduct does not meet the definition of sexual conduct.

(3) Unless an extension is granted as provided in paragraph (a) of this subsection, the final determination shall be issued to the education provider or providers that received notification of the investigation no later than 90 calendar days following the date on which the report was filed with ODE.

(a) ODE may extend the time by which ODE must issue the final determination if, for good cause, ODE determines that a longer period of time is necessary.

(b) Good cause to extend the 90-day timeline may apply to the following situations:

(A) When law enforcement or ODHS is conducting an investigation; or

(B) When critical information necessary to make a determination is outstanding.

[*(1)(a) Following an investigation conducted under OAR 581-055-0004, the Department of Education shall issue its final report, which must include the following information, as allowed by state and federal law:*

(A) A cite to the department's statutory authority;

(B) The procedural background;

(C) The department's findings of fact;

(D) The evidentiary standards and legal analysis used to prepare the final report;

(E) The department's final determination, which will indicate whether the allegations raised in the report of suspected sexual conduct are substantiated, cannot be substantiated, or do not constitute a report of sexual conduct; and

(F) Information about the right to an appeal under OAR 137-003-0501 to 137-003-0700, as described in OAR 581-055-0011.

(b) The final report shall be sent to the following individuals within the time prescribed in subsection (2) of this rule:

(A) The person alleged to have committed the sexual conduct;

(B) The student involved and, if applicable, the student's parent or legal guardian;

(C) Each education provider that received notice of the investigation;

(D) The person who made the report of suspected sexual conduct; and

(E) Any regulatory board other than the Teacher Standards and Practices Commission that licenses, registers, certifies, or otherwise authorizes the actions of or the performance of services by the school employee, contractor, agent, or volunteer to practice a profession or provide professional services.

(2)(a) The final report described in this rule must be issued no later than 90 calendar days after the department receives the report of suspected sexual conduct under OAR 581-055-0004.

(b) Notwithstanding paragraph (a) of this subsection, the department may extend the time by which the department must issue the final report if, for good cause, the department determines that a longer period of time is necessary.]

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391 **& 419B.019**
History:
ODE 30-2020, adopt filed 06/24/2020, effective 06/24/2020

Rule Number: 581-055-0009 Notices Related to Final Determinations
Current Rule Link: Not applicable (new rule)
Rule Title: Notices Related to Final Determinations

(1) ODE shall provide written notice of the final determination to:

(a) The student, the student's parent or legal guardian, or both the student and the student's parent or legal guardian; and

(b) The respondent if the report cannot be substantiated or is not a report of sexual conduct.

(2) For a substantiated report only, ODE shall provide notice of substantiated determination to:

(a) The respondent;

(b) The respondent's attorney, if applicable; and

(c) Any regulatory board other than TSPC that ODE knows licensed, registered, certified, or otherwise authorized the actions of or the performance of services by the school employee, contractor, agent or volunteer to practice a profession or provide professional services.

(3) The notice of substantiated determination must include the information described in:

(a) OAR 137-003-0505(1) and (2)(a); and

(b) ORS 183.415.

(4) If the person who reported the conduct to ODE is not ODHS, an education provider, a student who may have been subjected to sexual conduct, or the parent or legal guardian of a student who may have been subjected to sexual conduct, ODE shall attempt to notify the reporter of the outcome of the investigation.

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391

Rule Number: 581-055-0011 Appeal of a Substantiated Final Determination

Current Rule Link: Oregon Administrative Rule (OAR) 581-055-0011
Rule Title: Appeal[*s*] of **a Substantiated Final Determination** [*Matters Asserted*]

(1) After issuing [*its*] **a substantiated** final [*report*] **determination** under OAR 581-055-0007, **ODE** [*the Department of Education*] shall send **to the respondent** notice of substantiated determination that describes a right to a contested case hearing under OAR 137-003-0501 to 137-003-0700. **The notice shall be sent to the respondent by certified mail with return receipt requested.**

(2) [*Upon receiving notice of the right to a contested case hearing under this rule, a person may*] **The respondent has twenty-one days from the mailing date of the notice to** request from [the department] **ODE**[*, within the amount of time stated in the notice,*] a contested case hearing to appeal the **substantiated** [*matter asserted in the*] final **determination** [*report*]. Hearings requested under this section are subject to the provisions established for contested case hearings under OAR 137-003-0501 to 137-003-0700.

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391 **& 419B.019**
History:
ODE 30-2020, adopt filed 06/24/2020, effective 06/24/2020

Rule Number: 581-055-0012 Verification System

Current Rule Link: Not applicable (new rule)
Rule Title: Verification System

(1) When ODE initiates an investigation based on a report of suspected sexual conduct, ODE shall enter the respondent's name into a verification system to indicate that the person has an open investigation of suspected sexual conduct.

(2) A respondent's name shall remain in ODE's verification system until:

(a) **An exception applies to completing the investigation under subsection (a) or subsection (b) of OAR 581-055-0006 and the report is closed without a final determination, in which case the respondent's record must be removed from the verification system;**

(b) **An unsubstantiated final determination is issued, in which case the respondent's record must be removed from the verification system;**

(c) **A substantiated final determination is issued and the respondent does not request a contested case hearing within twenty-one days of the date of issuance, in which case the respondent's record in the verification system must be changed from "open investigation" to "substantiated report"; or**

(d) **The respondent requests a contested case hearing, a contested case hearing is held, and:**

(A) **ODE's final determination is ultimately affirmed through the appeal process, in which case the respondent's record in the verification system must be changed from "open investigation" to "substantiated report"; or**

(B) **ODE's final determination is ultimately not affirmed through the appeal process, in which case the respondent's record must be removed from the verification system.**

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391

Rule Number: 581-055-0014 Confidentiality of Documents, Materials, and Reports
Current Rule Link: Oregon Administrative Rule (OAR) 581-055-0014
Rule Title: Confidentiality of Documents, Materials, and Reports

(1) Except as provided in subsection (2) of this rule, documents**,** [*and*] materials**, and reports related to screenings,** [*used in an*] investigation**s, and determinations** conducted pursuant to OAR **581-055-0001 to 581-055-0014** [*chapter 581, division 55 581-055-0004, and reports related to the investigation,*] are confidential and not subject to public inspection.

(2) To the extent allowed by state and federal law, upon request, **ODE** [*the department*] shall make documents, materials, and reports described in subsection (1) of this rule available to:

(a) A law enforcement agency or **ODHS** [*the Department of Human Services*], if necessary to conduct an investigation **under ORS 419B.005 to 419B.050** [*of alleged abuse*];

(b) **TSPC** [*The Teacher Standards and Practices Commission*], if necessary to conduct an investigation **under ORS 339.390 or ORS 342.176** [*of suspected sexual conduct by a school employee, contractor, agent, or volunteer who is licensed by the commission*]; and

(c) An education provider, if necessary for the education provider to take disciplinary action [*against,*] **or** make changes [*to*] **in** the employment **relationship** [*of,*] or [*make changes to the*] duties of a school employee, contractor, agent or volunteer.

(3) ODE shall retain documents and materials related to any report received under this rule for a period of 75 years.

Statutory/Other Authority: ORS 326.051 & ORS 339.391
Statutes/Other Implemented: ORS 339.391 **& 419B.019**
History:
ODE 30-2020, adopt filed 06/24/2020, effective 06/24/2020

Rule Number: 581-055-0017 Repealed
Current Rule Link: Oregon Administrative Rule (OAR) 581-055-0017
Rule Title: [*Notice of Abuse from the Department of Human Services]*

[When the Department of Education receives notice from the Department of Human Services of a report of suspected abuse pursuant to ORS 419B.019, the Department of Education shall immediately send notice to:

(1) The education provider for which the school employee, contractor, agent, or volunteer who is alleged to have committed the abuse was working, acting, or performing services when the alleged abuse occurred; and

(2) Any other education provider that the Department of Education determines must receive notice to ensure the safety of students.

Statutory/Other Authority: ORS 326.051
Statutes/Other Implemented: ORS 419B.019]

Division 55 Rules Revision

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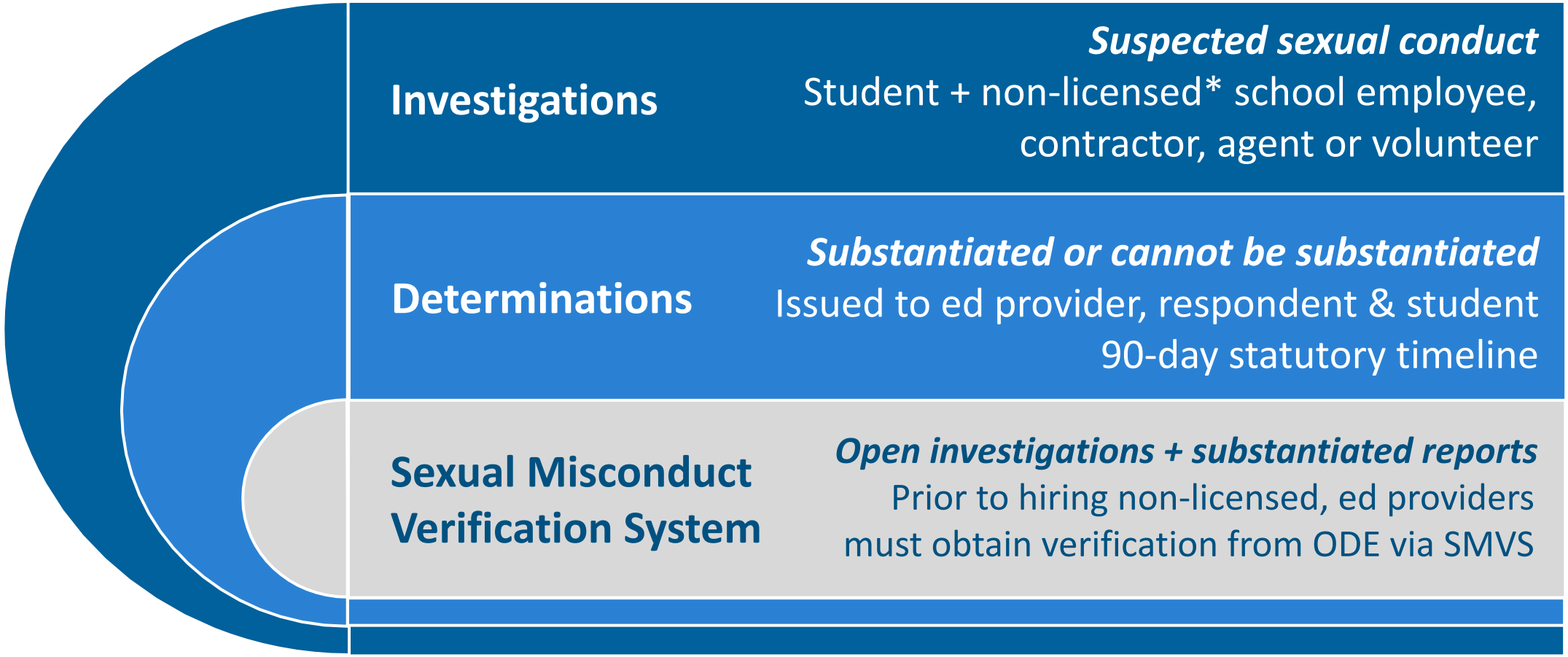
Maya Heim (she/her) – RISC Unit Manager

Office of Relations, Management and Support

Maya.Heim@ODE.Oregon.gov

Division 55 Rules Revision: Program Overview

Reports & Investigations of Sexual Conduct (RISC) Unit Core Functions



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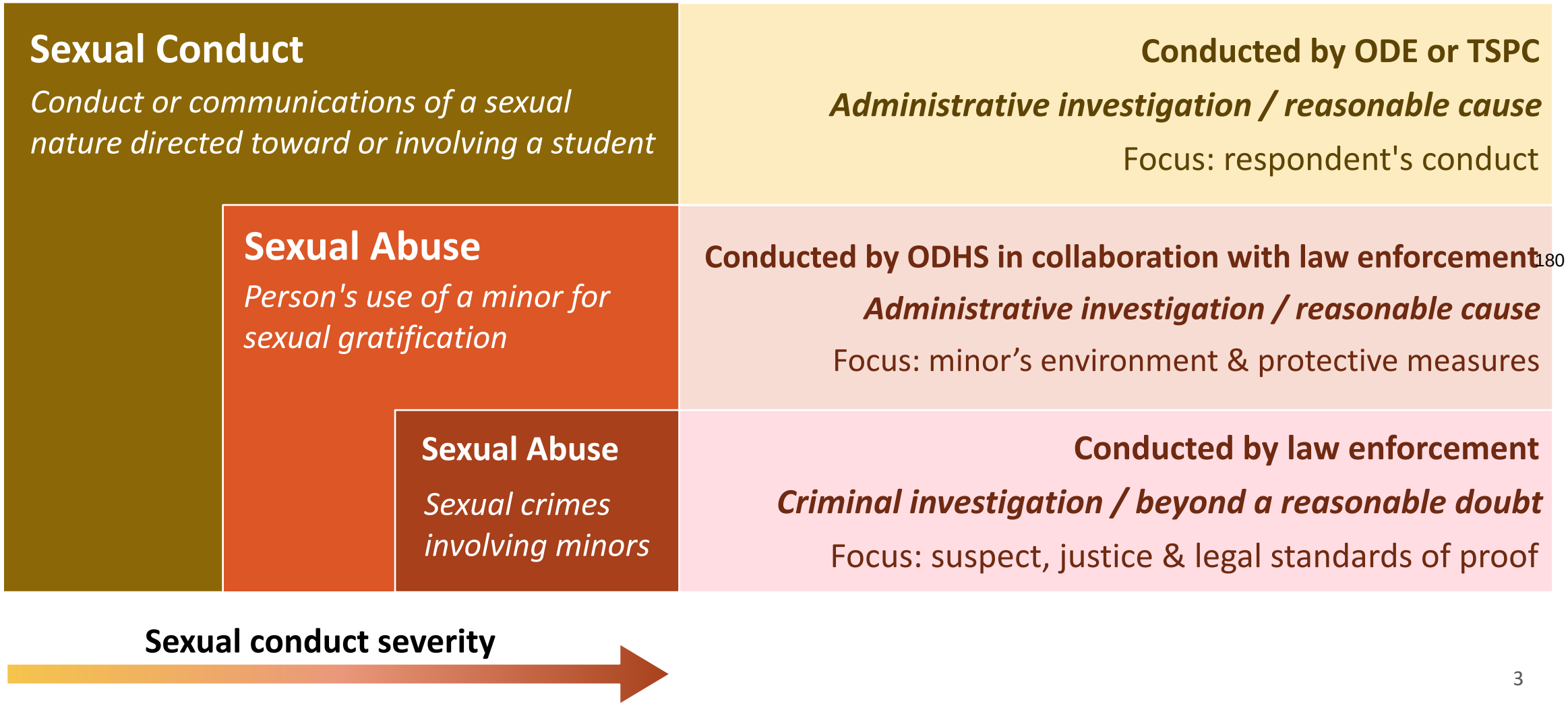
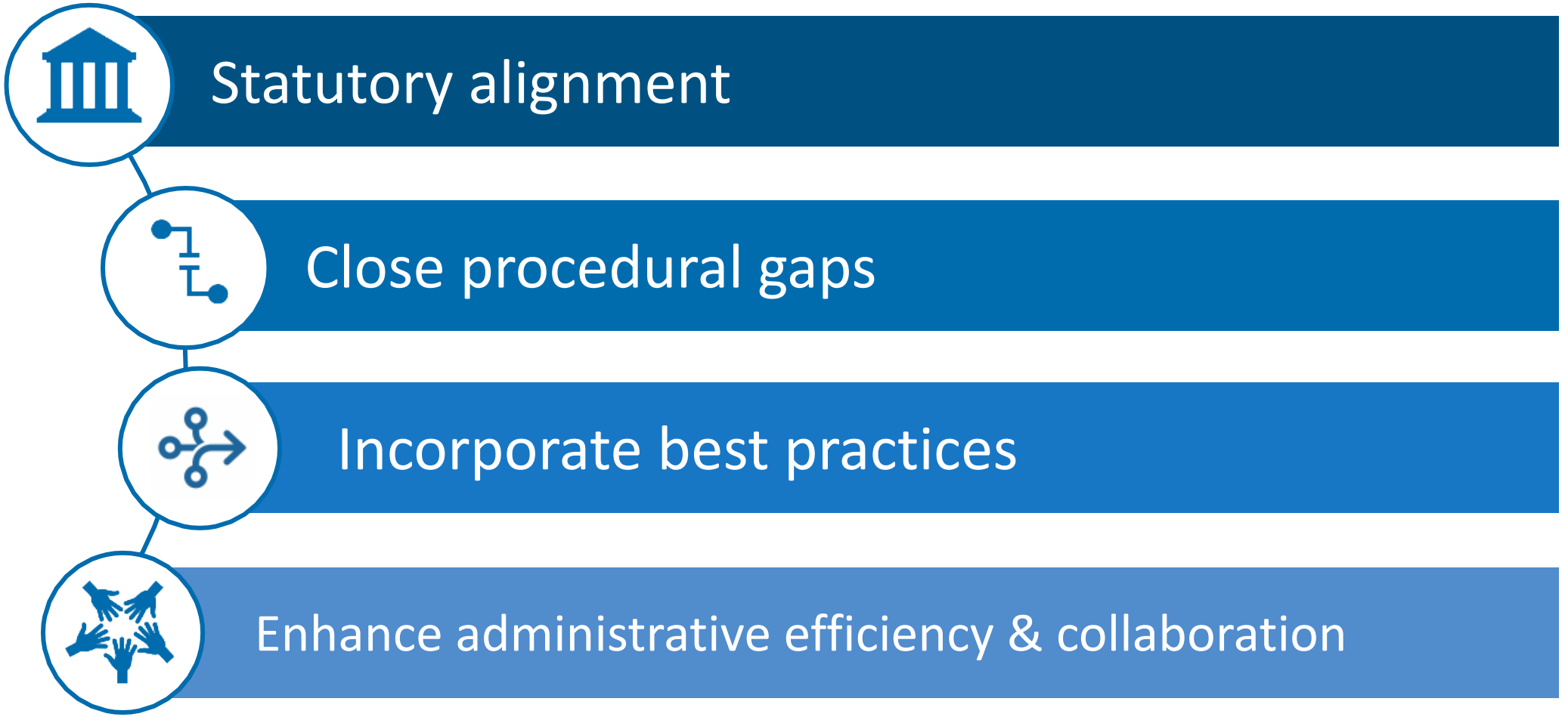
Division 55 Rules Revision: Program Overview

Interagency Roles in Sexual Conduct Investigations



Division 55 Rules Revision: Need for Rulemaking



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Division 55 Rules Revision: Engagement Strategy

OSBA
OR School Boards Association

COSA
Coalition of OR School Administrators

OSEA
OR School Employees Association

OTIS
Office of Training, Investigations & Safety

TSPC
Teacher Standards & Practices Commission

Feedback Received

Clarification on issuance of the final determination to the education provider

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Division 55 Rules Revision: Timeline

Revision drafting initiated

Summer 2025

ORCA
1st reading

January 8, 2026

ORCA
2nd reading

March 5, 2026

Rules filed with Secretary of State

April 2026

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October 2025

Feedback requested from partner agencies

February 19, 2026

State Board
1st reading

April 16, 2026

State Board
2nd read + adoption

Division 55 Rules Revision: Summary of Changes

New Rules

OAR 581-055-0002
Purpose & Scope

OAR 581-055-0003
Screening

OAR 581-055-0006
Exceptions

OAR 581-055-0009
Final Det. Notices

OAR 581-055-0012
Verification System

Modified Rules

OAR 581-055-0001
Definitions

OAR 581-055-0004
Investigations

OAR 581-055-0007
Final Determinations

OAR 581-055-0011
Appeals

OAR 581-055-0014
Confidentiality

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Repealed

OAR 581-055-0017
ODHS Notices

Division 55 Rules Revision: Summary of Changes

Modified Rule | OAR 581-055-0001 | Definitions

- 16 new definitions, such as:
  - "Disqualifying crime"
  - "Reasonable cause"
- 5 modified definitions via reference to ORS
- 1 eliminated definition for term not referenced in rules ("private school")
- Defines types of sexual conduct reports
  - *Possible*: all reports submitted to ODE prior to screening
  - *Suspected*: reports that meet criteria for investigation after ODE screening
  - *Confirmed*: reports concerning a respondent w/disqualifying crime conviction

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Division 55 Rules Revision: Summary of Changes

New Rule | OAR 581-055-0002 | Purpose and Scope***

- Describes circumstances under which ODE is responsible to respond to reports of sexual conduct
- States screening and investigating requirements for reports received on or after July 1, 2020

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Division 55 Rules Revision: Summary of Changes

New Rule | OAR 581-055-0003 | Screening***

- Describes screening process for all reports received
- Identifies specific screening activities that may be undertaken
- States criteria to open an investigation
- Provides alternative process for individuals convicted of disqualifying crimes
- Clarifies ODE's role if the report is being investigated by law enforcement (LE) or Oregon Dept. of Human Services (ODHS)

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Division 55 Rules Revision: Summary of Changes

Modified Rule | OAR 581-055-0004 | Sexual Conduct Investigations

- Clarifies process if investigated by LE or ODHS
  - ODE may rely on findings from LE/ODHS investigations
  - Streamlines ODE's process by minimizing duplicative investigations
  - Aligns with best practices
- States requirements for documenting requests for interviews with the respondent and others

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Division 55 Rules Revision: Summary of Changes

New Rule | OAR 581-055-0006 | Exceptions to Completing an Investigation***

- Provides closure process if:
  - Report was assigned for investigation in error, or
  - Information is obtained during investigation that negates all allegations
- States notice requirements when an investigation is closed under an exception

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Division 55 Rules Revision: Summary of Changes

Modified Rule | OAR 581-055-0007 | Final Determinations

- Aligns language with current practice
- Defines each possible determination outcome
- Clarifies 90-day timeline to issue the determination to the education provider
- Identifies circumstances that may constitute good cause to extend
- Moves notification procedures to separate rule

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Division 55 Rules Revision: Summary of Changes

New Rule | OAR 581-055-0009 | Final Determination Notices***

- Outlines notification procedures to:
  - The student, parent and/or legal guardian;
  - The respondent, and if applicable, the respondent's attorney;
  - *If applicable*, a regulatory board other than TSPC that authorized the actions of the respondent; and
  - *If applicable*, the person who submitted the report to ODE
- States required information in the notice of substantiated determination

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Division 55 Rules Revision: Summary of Changes

Modified Rule | OAR 581-055-0011 | Appeal of a Substantiated Determination

- States certified mailing requirement
- Expressly states 21-day window to request appeal

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Division 55 Rules Revision: Summary of Changes

New Rule | OAR 581-055-0012 | Verification System***

Sexual Misconduct Verification System (SMVS)

- Describes when a respondent's record:
  - Is entered into SMVS; and
  - When it is removed from or updated within SMVS

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Division 55 Rules Revision: Summary of Changes

Modified Rule | OAR 581-055-0014 | Confidentiality of Records

- Clarifies that screening-related records are confidential
- Updates language regarding record disclosures to LE, ODHS, and education providers
- States 75-year retention requirement

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Division 55 Rules Revision: Summary of Changes

Repealed Rule | OAR 581-055-0017 | ODHS Abuse Notifications

- Adopted in 2020 when ODE had mandatory obligation to notify
- *2021 session*: Amended to reflect permissive language that allows, but does not require, notification
- ODHS directly notifies ed providers without need for ODE facilitation
- ODE still retains statutory authority to notify, making the rule unnecessary

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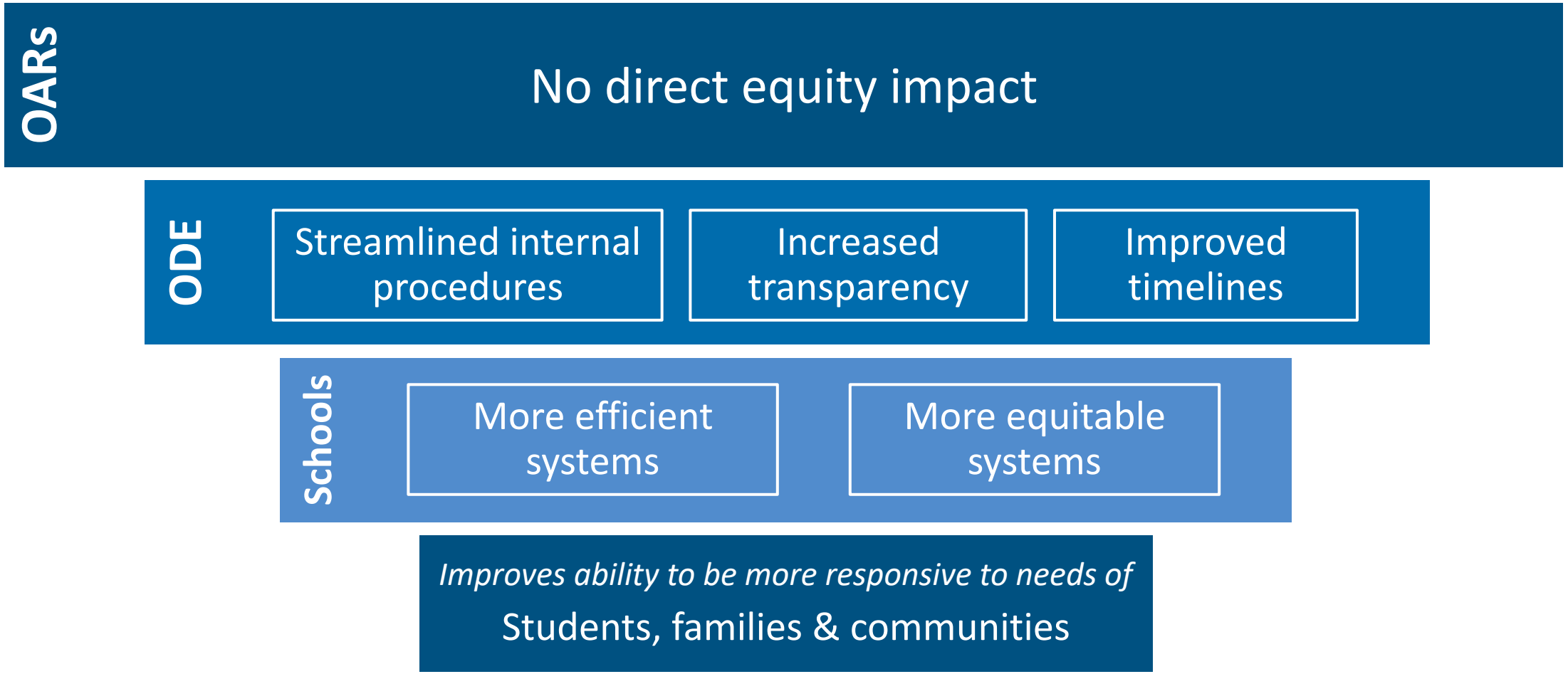
Division 55 Rules Revision: Equity Impact



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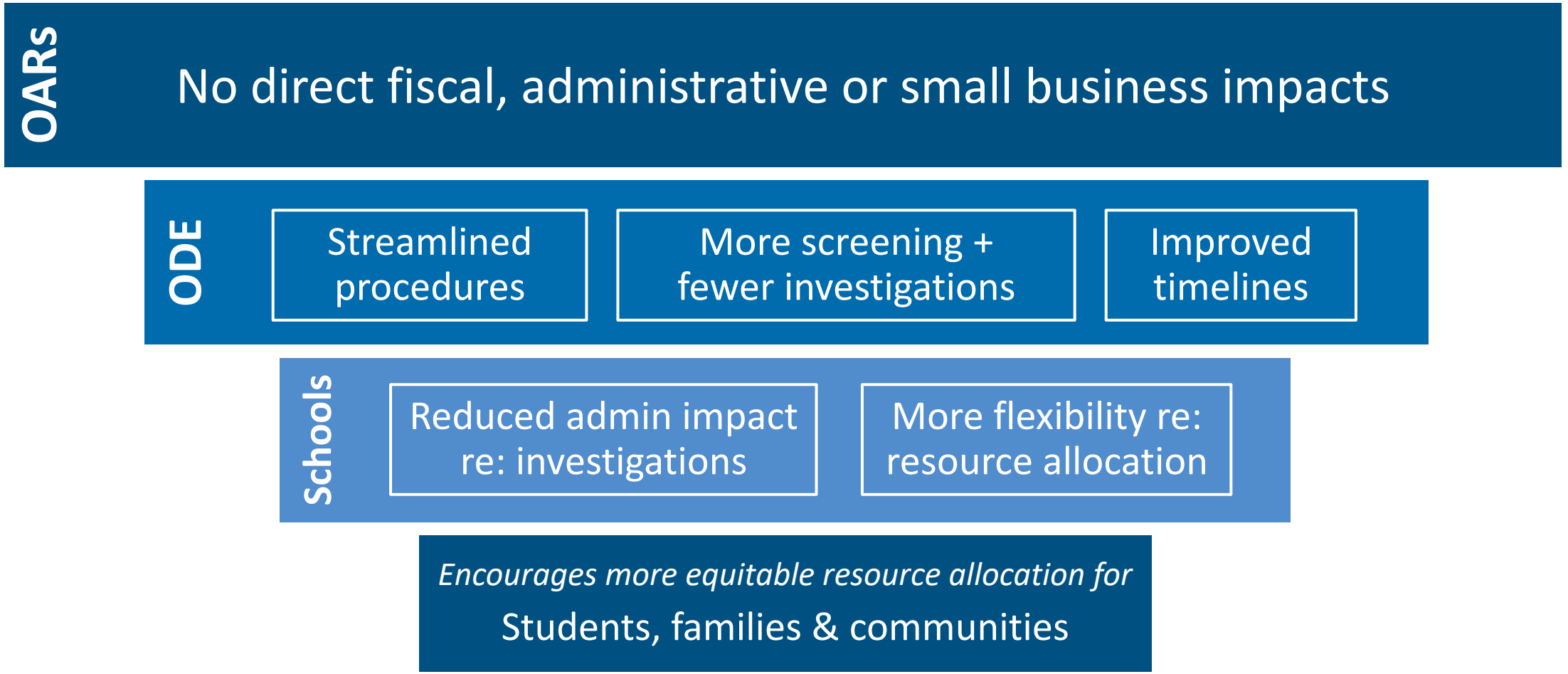
Division 55 Rules Revision: Fiscal Impact



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ORCA Feedback

Process Communication

- First contact
- Room for improvement
- Changes implemented since ORCA

Investigation Timelines

- 2025: 65% completed within 90 days
- 86 days on average
- 200+ completed overall

SMVS Entry & Access

- Statutorily required when INV opens
- Accessible to ed providers only

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Det. Notice Timelines

- Same day as ed prov.*
- Minor delays if contact info not current

21-Day Appeal Window

- APA: 21 days
- Emails accepted
- Delivery date tracked

Record Access & Retention

- Exempt from public
- Disclosable to ed providers, ODHS, TSPC, LE
- 75-year rationale

Division 55 Rules Revision: Discussion

Questions or feedback?

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Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

Summary

Meeting Date: 4/16/2026
Title: Division 55 Rules Revision
Status: Second Reading/Adoption (no changes)
Presentation: No (Written Report Only/Consent)
Key Staff: Maya Heim
Topic Summary: Substantive revisions to the Department's rules regarding sexual conduct investigations are being proposed to align the rules with current statutory language, close procedural gaps, incorporate best practices, and enhance administrative efficiency.

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 Department's Reports and Investigations of Sexual Conduct (RISC) Unit is responsible for investigating allegations of sexual conduct involving a non-licensed school employee, contractor, agent, or volunteer and a student. When an education provider receives a report of suspected sexual conduct, they must notify the Department. The RISC Unit then evaluates the report and conducts an investigation when statutory criteria are met. In addition, education providers are required to verify with the Department, prior to hiring or accepting school-based services from a non-licensed individual, whether the individual has an ongoing investigation or substantiated report of sexual conduct.

The Department's RISC Unit ultimately serves students by ensuring timely, impartial investigations that prioritize student safety. By requiring education providers to verify a non-licensed individual's history before employment or service, the RISC Unit helps prevent individuals with substantiated sexual conduct from gaining access to students and supports safer learning environments 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 Board's authority comes from ORS 326.051 and ORS 339.391. ORS 339.391 is prescriptive, outlining mandatory requirements for investigating reports of sexual conduct involving non-licensed school personnel and setting clear duties for education providers and the Department.

   ORS 326.051 provides broader administrative authority, giving the Board and the Department flexibility to establish the processes and structures needed to carry out these statutory responsibilities. Together, these statutes direct what must occur and allow flexibility in how the Department and Board implement the work.

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

   No.

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

   There have been statutory changes that require updates since the rules were adopted in 2020.

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 provided a framework for considering our engagement approach. Education providers and respondents experience the most direct effects related to the Department's sexual conduct investigations, so early engagement focused on feedback from partners such as the Oregon School Boards Association, Oregon School Employees Association, and the Coalition of Oregon School Administrators.

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 (DELC; 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: Oregon Department of Human Services (ODHS)

   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.

   Feedback was requested on an early draft in October 2025 from multiple organizations, including TSPC and ODHS. Neither TSPC nor ODHS responded to the request.

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: Statewide

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

   The Department is charged with statewide investigation of all sexual conduct reports that meet screening criteria involving non-licensed personnel and students.

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 Department received feedback from one partner relating to clarification of issuance of the final determination to education providers. Once clarified, there was no difference of opinion that needed to be accounted for, and as a result, no changes were made to the draft.

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.**

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?

Revisions to the Division 55 rules will ultimately strengthen protections for students by ensuring clearer, more consistent processes for responding to sexual conduct concerns across Oregon. For students and families, especially those who have been and continue to be systemically marginalized, these changes help create safer, more predictable, and more accountable school environments.

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?

For staff and volunteers, these updates help ensure that the Department's processes are transparent and predictable. The revised rules reduce ambiguity in reporting pathways and investigative steps, which supports employees and volunteers in understanding their rights and responsibilities. This clarity is especially important for individuals who may have previously faced disproportionate scrutiny, inconsistent treatment, or barriers in navigating district systems.

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?

Board action on the Division 55 revisions will have both immediate and cumulative effects across Oregon's school system. Short-term, the revisions will create clearer expectations for districts and more consistent processes for reporting and investigating sexual conduct, improving communication and reducing confusion for students, families, and staff.

Long-term consequences involve strengthening statewide systems for student safety, promoting more equitable and predictable practices, and building trust in how concerns are handled. Taken together, these actions will have a cumulative impact by creating conditions that support increased consistency, accountability, and equity across districts, which benefits students, families, educators, and school communities over time.

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

Inaction would leave outdated or unclear requirements in place, which hinders efforts to improve accountability, consistency, transparency, and equity statewide. This has potential to cause indirect harm to students, families, educators, and education providers, especially those least equipped to navigate complex systems.

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?

We are presenting revised rule language necessary to fully implement ORS 339.391. The proposed updates (1) align Division 55 rules with current statutory requirements, (2) address areas where the statute is silent or incomplete, (3) clarify language that is vague or operationally unclear, and (4) streamline existing Department processes to ensure consistency and efficiency.

At this time, we are not asking the Board to make additional policy decisions beyond adopting the revised 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 engagement process did not reveal specific needs or substantive feedback beyond a request for clarification on when determinations are issued to education providers. Even without substantial external feedback, the Division 55 revisions remain aligned with the Board's mission by strengthening consistency, transparency, and statewide accountability in responding to sexual conduct concerns, which advances the Board's commitment to safe and equitable learning environments.

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.

This recommendation reflects the Department's commitment in several ways:

- Academic excellence: Safe learning environments are foundational to student success. By clarifying processes and strengthening statewide consistency of their application, the revisions help ensure that students are protected from harm so they can fully engage in learning.
- Belonging and wellness: Transparent and equitable procedures support students and families in feeling seen, heard, and protected. Clear expectations also ensure that all staff and volunteers are treated fairly and respectfully in the investigative process.
- Reimagining accountability: The revisions modernize and streamline rule language and promote consistent implementation, which advances a model of accountability that is more transparent.

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; please review Appendix A: Second Reading below.
☐ 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?

Per the Board's request, the rules were shared again with TSPC and ODHS in March 2026, and no feedback was received.

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?**

   No.

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

   Not applicable.

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?**

   No changes have been made.

Below, you will find the proposed changes to the Oregon Department of Education's rule relating to the duty to designate one or more civil rights coordinators. The proposed new text is bold.

Current Rule Link: Oregon Administrative Rule (OAR) 581-021-0655

Rule Number: 581-021-0655
Rule Title: Duty to Designate One or More Civil Rights Coordinators

(1) Each district must designate one or more civil rights coordinators. A civil rights coordinator designated under this rule must:

(a) Be knowledgeable of the requirements of OAR 581-0021-0038, 581-021-0045, 581-021-0046, and 581-021-0660; and

(b) Have the independence and authority necessary to carry out the provisions of OAR 581-021-0660.

(2) Each district must include the name or title, work address, email address, and phone number of each civil rights coordinator designated by the district in the notice of nondiscrimination required by OAR 581-021-0045.

(3) Each district must adopt and follow a policy for the purpose of implementing OAR 581-021-0650 to 581-021-0660. At a minimum, the policy must:

(a) List the requirements of OAR 581-021-0660 and require each civil rights coordinator designated by the district to meet those requirements.

(b) Specify that any complaint alleging discrimination may be made to any civil rights coordinator designated by the district.

(c) Require the tracking and documenting of:

(A) All reports of discrimination received by the district and all responses to those reports issued by the district, including any investigations completed and remedies provided; and

(B) The training completed by each civil rights coordinator designated by the district pursuant to OAR 581-021-0660.

(4) A civil rights coordinator designated under this rule may be a person employed by a district for purposes other than those set forth in OAR 581-021-0660.

(5) Pursuant to a contract entered into between a school district and an education service district, an education service district may designate and provide one or more civil rights coordinators for the school district. If an education service district designates and provides one or more civil rights coordinators for a school district, the education service district assumes the school district's duties under OAR 581-021-0650 to OAR 581-021-0660 to the

extent that the contract delegates those duties. An education service district may designate and provide the same civil rights coordinator for multiple districts.

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

The proposed text to be removed is below in bracketed italics.

Rule Title: Submission of Coordinator Contact Information

[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.]

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) 581-021-0665

Rule Number: 581-021-0665
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],* **ORS 326.051**,[*ORS 327.006, ORS 327.102]* **ORS 332.505**, ORS 338.115, & ORS 659.855
Statutes/Other Implemented: ORS 326.051, ORS 332.505, ORS 338.115, & [*ORS 659.850]* **ORS 659.855**

Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

Summary

Meeting Date: 4/16/2026
Title: Technical Fixes: Duty to Designate One or More Civil Rights Coordinators & Submission of Coordinator Contact Information
Status: Adoption (item has changed)
Presentation: No (Written Report Only/Consent)
Key Staff: Marinda Peters
Topic Summary: Due to a clerical filing error, the Oregon Department of Education is asking for a vote on amending OAR 581-021-0655 and OAR 581-021-0665 with temporary rules. On March 19, 2026, the State Board of Education voted to amend OAR 581-021-0655, however, the department's intent was to request the State Board of Education to amend OAR 581-021-0665 with the language that was presented to the State Board.

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?**

   OAR 581-021-0655 was brought before the board and adopted on May 16, 2024
   OAR 581-021-0665 was brought before the board and adopted on March 19, 2026
   No other action has been taken nor was more information requested.

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

   This item is being brought forward as a temporary rule to expedite the process of fixing a technical error and to avoid creating confusion for districts.

   On March 19, 2026, the State Board of Education voted to amend OAR 581-021-0655. However, the Department's intent was to request the State Board of Education to amend OAR 581-021-06**6**5 instead of -06**5**5. This resulted in accidental replacement of language in OAR 581-021-0655 which defined the duties of the Civil Rights Coordinator. The Department is asking the State Board to adopt temporary rules to return OAR 581-021-0655 to its original intended language (which was not intended to be replaced), and to add the language of OAR 581-021-0665 (Submission of Coordinator Contact Information) adopted in March 2026 within the correct rule.

   This temporary rule makes no changes to language previously adopted by the board in May 2024 (relating to the duties of Civil Rights Coordinators) and March 2026 (relating to requirements to report Coordinator information to ODE). It merely restores the rule language to their intended placement within Chapter 581 Division 21.

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 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)
☐ Department of Early Learning and Care (DELC; 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)?

   Designating one or more civil rights coordinator and 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 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.**

    No additional engagements are planned at this time.

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

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 reduce confusion and provide clarity on district obligations. The amended rules 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?**

    Adopting these temporary rules will reduce confusion for districts on the roles and duties of the Civil Rights Coordinator. It will continue allow the SBE to continue to require districts to designate one or more civil rights coordinators and will allow the Department to collect district reported Coordinator contact information.

    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 <u>inaction</u> on this item and who would experience those consequences?

Inaction on this item could create confusion for districts and community members when referring to these rules on file.

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?

This temporary rule will restore the original language of OAR 581-021-065**5**, which was mistakenly replaced with language that was intended to go into OAR 581-021-066**6**5, and will place the previously adopted language of OAR 518-021-0665 into it's correct place.

This temporary rule makes no changes to language previously adopted by the board in May 2024 (relating to the duties of Civil Rights Coordinators) and March 2026 (relating to requirements to report Coordinator information to ODE). It merely restores the language of the rules to their intended placements within Chapter 581 Division 21.

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 Department is recommending the State Board of Education adopt these temporary rules to honor previous adoptions made by the State Board of Education to both require districts to designate one or more Civil Rights Coordinators (OAR 581-021-0655) and submit Coordinator contact information to the Department (OAR 581-021-0665).

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?**

   ODE internal engagement to review rules for any errors.

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?**

   No.

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

OAR 581-021-0665 was incorrectly submitted as OAR 581-021-0655, which inadvertently repealed OAR 581-021-0655. This temporary rule would correct this technical error.

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?**

   OAR enumeration was revised to be reflective of the intended rule numbers.

Bend LaPine School District

Supplemental Plan for: **Pilot Butte Middle School Hazard 1**

Resolution Date:

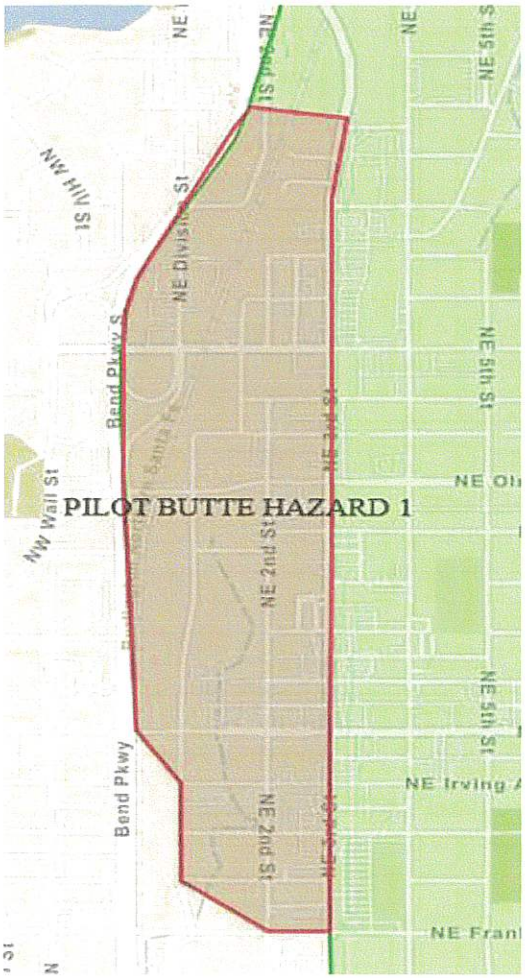
Approximate Number of Students: 1 Date Counted: 1/12/26

Elementary Schools have a 1 mile walk boundary. Hazard boundaries are outlined in Red.
Secondary Schools have a 1.5 mile walk boundary. Hazard boundaries are outlined in Red.

Hazard Condition:
No safe areas to cross 3rd st

General Area Description:
West of 3rd street east of parkway and north of Franklin

Image:



Bend LaPine School District

Supplemental Plan for: High Lakes Hazard 2

Resolution Date:

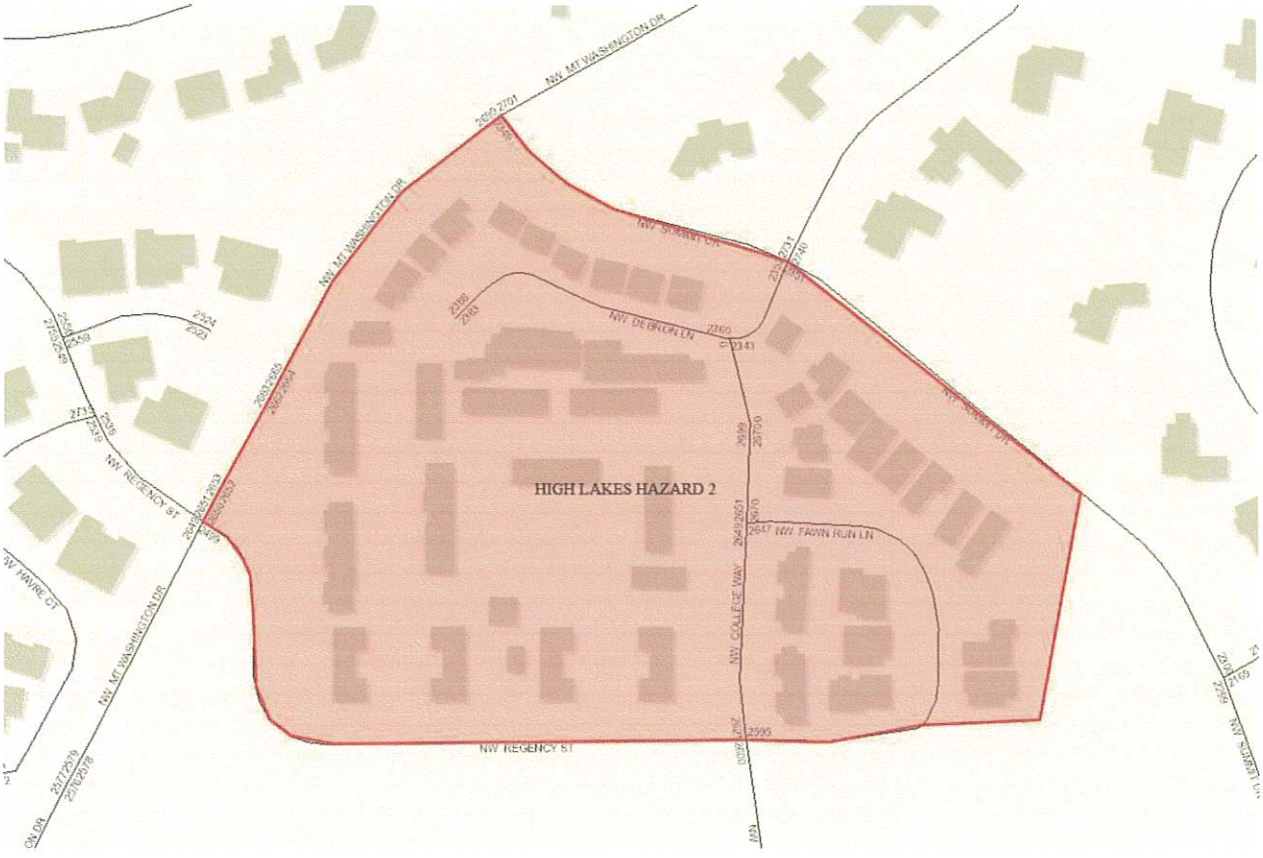
Approximate Number of Students: 10 Date Counted: 01/12/2026

Elementary Schools have a 1 mile walk boundary. Hazard boundaries are outlined in Red.
Secondary Schools have a 1.5 mile walk boundary. Hazard boundaries are outlined in Red.

Hazard Condition: Area is north east of the Shevlin Park/ Mt Washington roundabout which has been deemed a hazard for elementary to cross due to traffic conditions

General Area Description:
Area is north east of the Shevlin Park/ Mt Washington roundabout

Image:



Est. 1883
BEND LAPINE
Schools
TRANSPORTATION

Supplemental Plan for: JUNIPER HAZARD 2

Bend-LaPine School District

Resolution Date:

Approximated number of Students: 6 Date Counted: 11/7/23

Elementary Schools have 1 mile walk boundary. Hazard Boundaries are outlined in Red.
Secondary Schools have 1.5 mile walk boundary. Hazard Boundaries are outlined in Red.

Hazard Condition:

Students would have to cross the very busy multilane road Greenwood/HWY 20.

General Area Description:

Area south of Greenwood

Bend LaPine School District

Supplemental Plan for: Lava Ridge Hazard 1

Resolution Date:

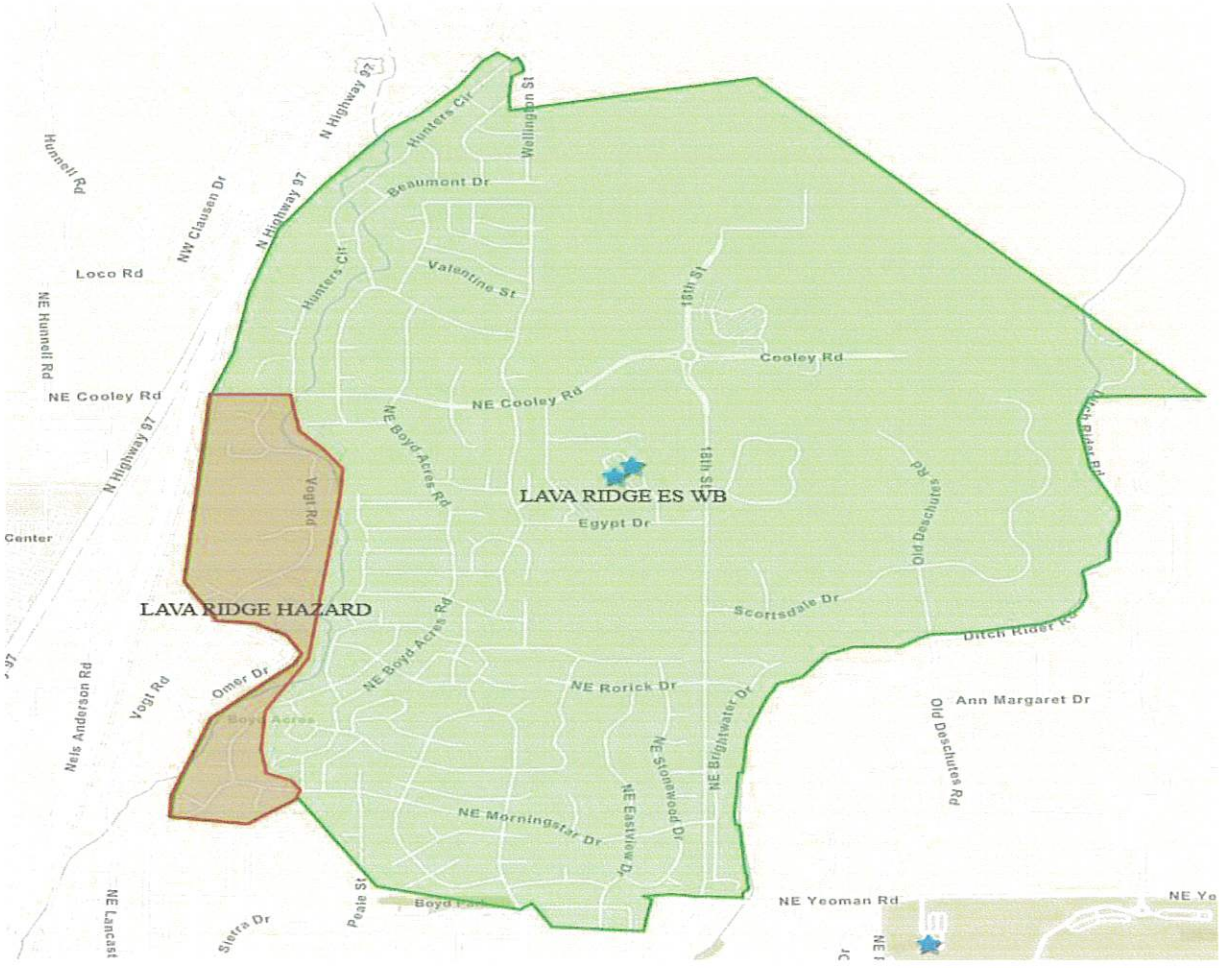
Approximate Number of Students: 20 Date Counted: 3/1/24

Elementary Schools have a 1 mile walk boundary. Hazard boundaries are outlined in Red.
Secondary Schools have a 1.5 mile walk boundary. Hazard boundaries are outlined in Red.

Hazard Condition:
Cooley has no sidewalk or walkable shoulder from Vogt to Hunter Cir

General Area Description:
Area of Vogt rd from Cooley to Morning Star and across the street

Image:



Bend LaPine School District

Supplemental Plan for: Ponderosa Hazard 2

Resolution Date:

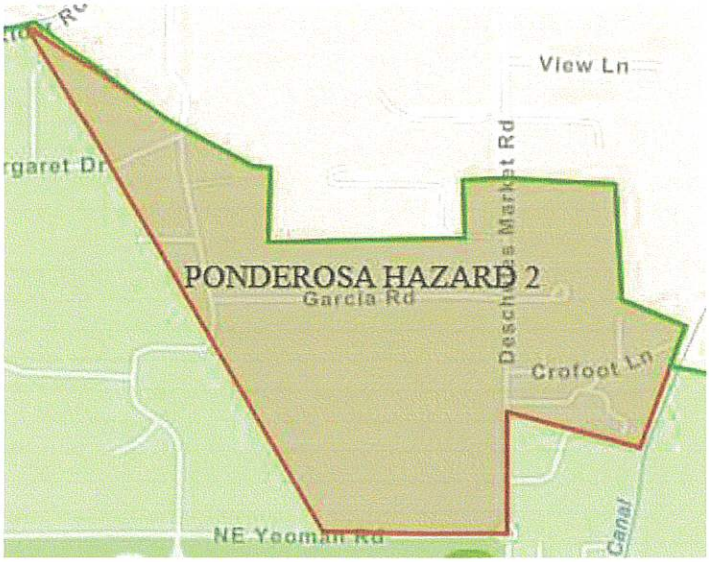
Approximate Number of Students: 1 Date Counted: 1/12/26

Elementary Schools have a 1 mile walk boundary. Hazard boundaries are outlined in Red.
Secondary Schools have a 1.5 mile walk boundary. Hazard boundaries are outlined in Red.

Hazard Condition:
No safe crossing on Yeoman
No safe walk path along Deschutes Market or North side of Yeoman

General Area Description:
North of Yeoman, West of Deschutes Market, Between Yeoman and Garcia
North of Yeoman on Deschutes Market

Image:



Bend LaPine School District

Supplemental Plan for: SILVER RAIL HAZARD 1

Resolution Date:

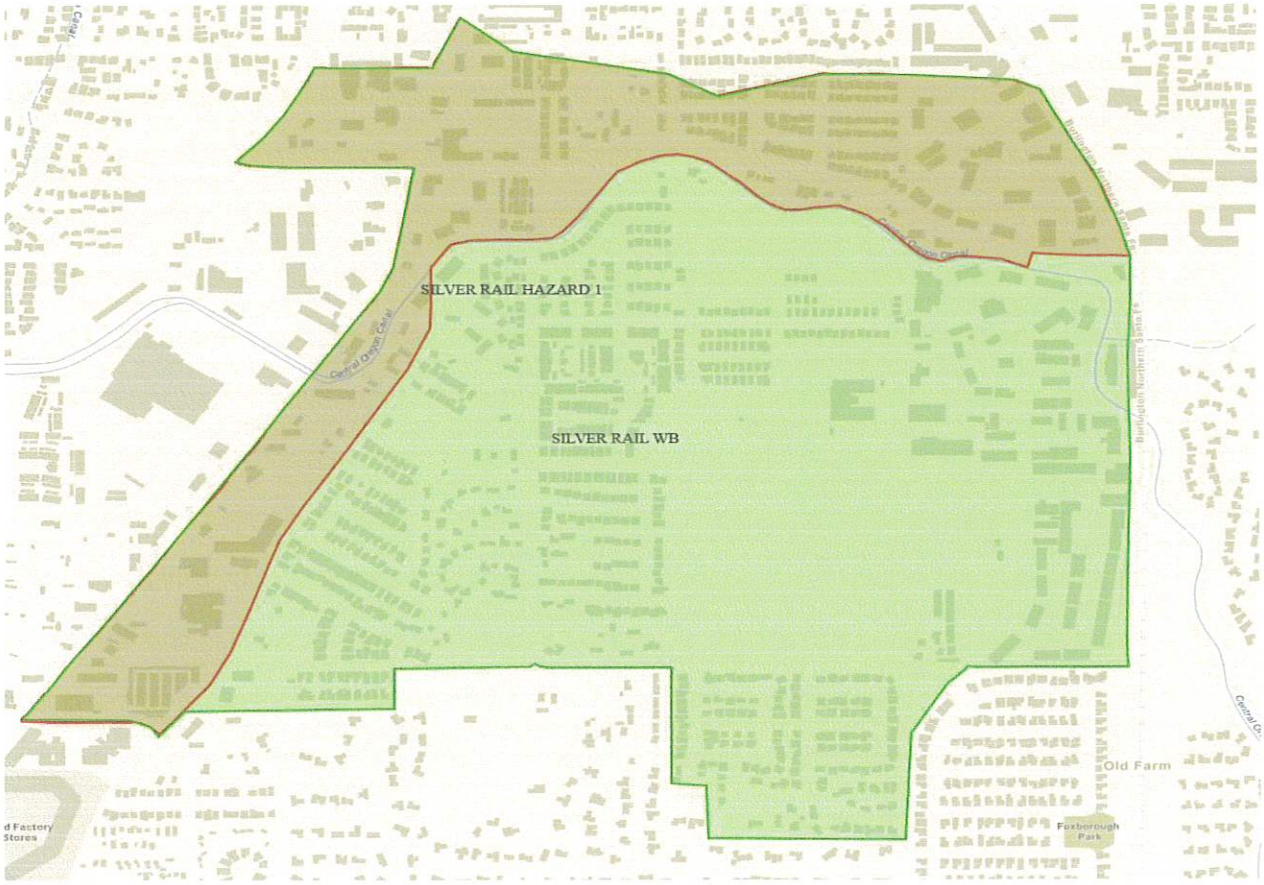
Approximate Number of Students:22 Date Counted: 1/12/26

Elementary Schools have a 1 mile walk boundary. Hazard boundaries are outlined in Red.
Secondary Schools have a 1.5 mile walk boundary. Hazard boundaries are outlined in Red.

Hazard Condition: No safe crossing on Parrell Rd or Reed Market,
No safe walk path over bridge on Brosterhous or along a portion of Reed Market and American In.

General Area Description:West side of Parrell RD Reed Market and area North of Reed Market to Glen Eden.

Image:



Est. 1883
BEND LAPINE
Schools
TRANSPORTATION

Removed

Supplemental Plan for: Silver Rail Hazard 2

Bend-LaPine School District

Resolution Date:

Approximated number of Students: 15 Date Counted: 11/6/23

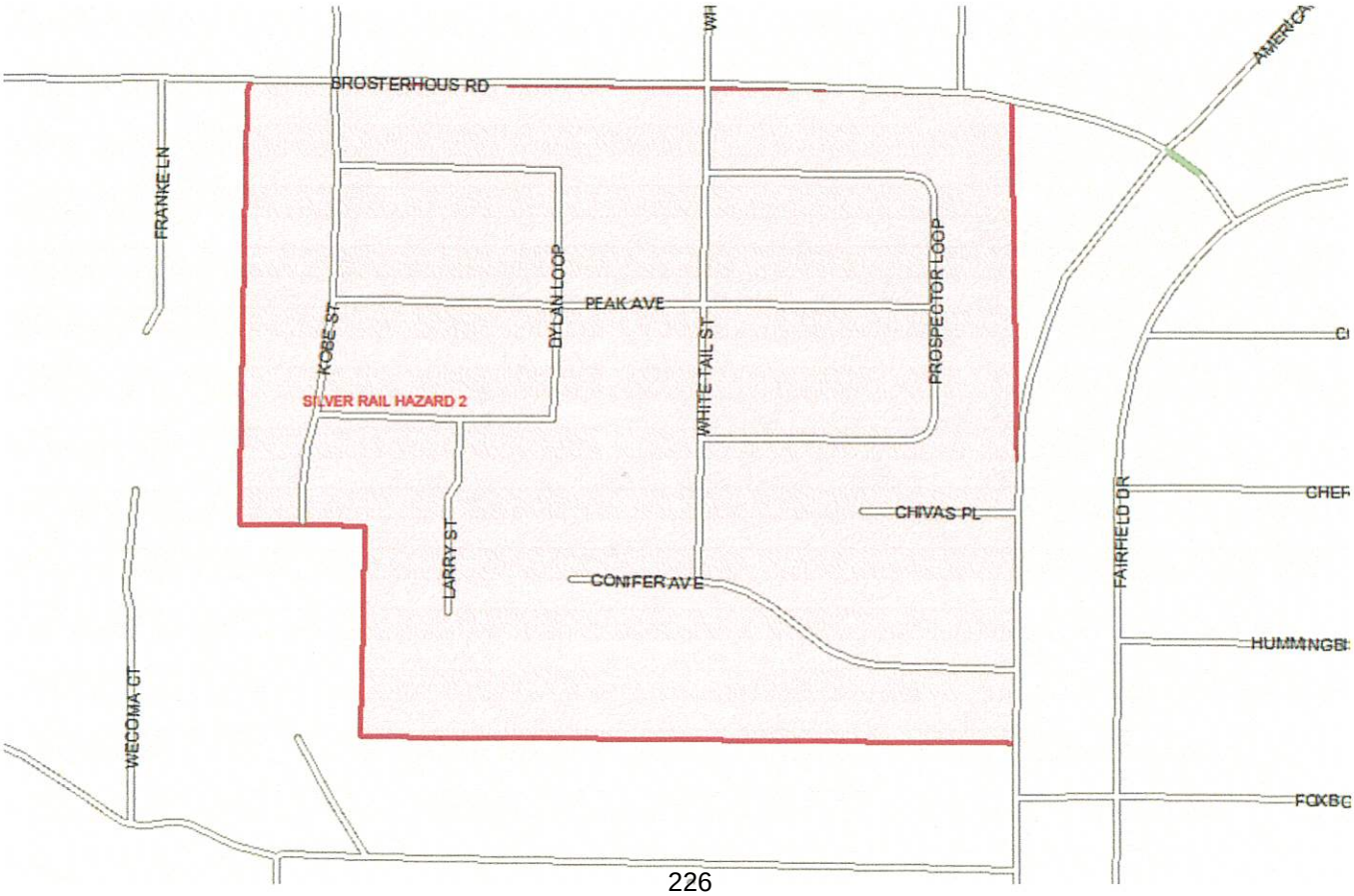
Elementary Schools have 1 mile walk boundary. Hazard Boundaries are outlined in Red.
Secondary Schools have 1.5 mile walk boundary. Hazard Boundaries are outlined in Red.

Hazard Condition:

No safe crosswalk and high traffic area.

General Area Description:

Brosterhous Between Kobe and American Ln.



Bend LaPine School District

Supplemental Plan for: SILVER RAIL HAZARD 3

Resolution Date:

Approximate Number of Students:11 Date Counted: 1/12/26

Elementary Schools have a 1 mile walk boundary. Hazard boundaries are outlined in Red.
Secondary Schools have a 1.5 mile walk boundary. Hazard boundaries are outlined in Red.

Hazard Condition: Rail Road crossing

General Area Description:
South East of Reed Market Rail road track to twin lakes lp

Image:

Administrative School District No. 1

Resolution No. 2009: Supplemental Transportation Plan

WHEREAS, a hazard exists to students attending and potentially walking to the schools listed below and illustrated on the attached maps; and

WHEREAS, the State of Oregon will support transportation services for elementary students who live within one mile of an elementary school and secondary students who live within one and one half miles of a middle or high school when significant safety hazards are present; then

WHEREAS, the approximate number of students affected by the plans is as follows:

School	Approximate Affected Students
Pilot Butte Middle School – Revised #1	-6
High Lakes Elementary – Add #2	10
Juniper Elementary – Revised #2	-4
Lava Ridge Elementary – Revised #1	-23
Ponderosa Elementary – Revised #2	-2
Ponderosa Elementary – Removed #4	-2
Silver Rail Elementary – Revised #1	-23
Silver Rail Elementary – Revised #2	-15
Silver Rail Elementary – Add #3	11

BE IT RESOLVED that the Board of Directors for Bend-La Pine Schools hereby approves the attached supplemental transportation plans.

Moved by Cameron Fischer Second by Jenn Lynch

Yes votes 5 No votes 0

Dated this 10th day of February 2026.

Vice Chair

Director

Attest: Janet Bojanowski
Board Secretary

Oregon State Board of Education
April 16, 2025

AGENDA ITEM: Supplemental Plan Revision for Bend La Pine SD

SUBJECT: Supplemental Plan Revision for Bend La Pine SD **STAFF NAME & OFFICE**: Brock Dittus, Pupil Transportation & Fingerprinting Bend La Pine SD has submitted a new supplemental plan for board approval. This will change the areas in which transportation will be provided / required for students who live within the statutory walk distance around schools.	☐ **Informational Presentation** ☒ **Written Report**

BACKGROUND

In 1991 the Oregon Legislature added a requirement, and funding, to provide transportation to school students who live a certain distance from their elementary or secondary school. The distances established coincide to the previous limit at which students were required to attend school prior to Oregon's Compulsory School Law.

The legislature also recognized that students who live closer than these prescribed limits may also require transportation due to health or safety reasons, so ORS 327.043 allows for a "supplemental plan" that must be approved by the State Board of Education.

Other than the legislative guidance that the transportation must be for "health or safety" reasons, the State Board has traditionally allowed local school districts to determine areas within their district that require transportation within the distance limits.

In 1992, many districts submitted supplemental plans for approval from the State Board, and all were adopted. Having an approved supplemental plan does two things:

1. It allows a school district to be reimbursed as part of the transportation grant of the state school fund; and
2. It requires transportation to be provided by the district. In other words, the district can't stop providing this transportation without the approval of a new plan.

The State Board does have the discretion to approve or not approve supplemental plans. The Pupil Transportation Unit does ensure that plans presented to the board present a health or safety reason for the plan.

A supplemental plan must be approved by the local school board prior to presentation to the State Board for approval. The District Boards approved these supplemental plans at their regular meetings and submitted the plan to ODE for approval thereafter.

The supplemental plans submitted by these school districts account for attendance boundary changes within the no-transport area. Proponents and opponents of the submitted plan had the opportunity to be heard at the local level. These plans replace the previous plan.

Oregon State Board of Education
April 16, 2025

AGENDA ITEM: Supplemental Plan Revision for Bend La Pine SD

SUMMARY OF PREVIOUS BOARD ACTION

The State Board approved Bend La Pine School District's original supplemental plan in 1992, with revisions in 1999, 2001, 2003, 2005, 2010, 2015, 2016 and 2019.

POLICY ISSUE OR CONCERNS

The School District submitted a supplemental plan for State Board approval after the local school boards adopted them during sessions open to the public. ODE does not engage with stakeholders regarding these plan revisions separate from the district's public process.

In this case, the districts are updating their plans to account for students who would otherwise be required to walk in dangerous conditions due to speed and/or volume of vehicle traffic, width and condition of street, lack of shoulders or sidewalks suitable to walking, poor visibility, and dangerous crossings or intersections.

EQUITY IMPACT ANALYSIS

ODE does not conduct a separate analysis of a supplemental plan adopted by a local school board except to verify that the supplemental plan is being submitted for health or safety reasons as required by statute. Adjustments to the supplemental plan typically allow for more access to school transportation services than previously offered under the statutory walk distances, and can bridge the gap for reasonable access for populations that might have been previously underserved or experienced barriers to a safe walk to school.

FISCAL ANALYSIS

There is no fiscal analysis because supplemental plans do not usually have a significant impact on agency funds. There is no requirement for ODE to act as a result of this action. There may be a very small change in impact to the State School Fund Transportation Grant as a result of providing this transportation; however, in most cases the buses / routes that will be transporting these students will pick them up on their way in from other mandated transportation areas around the district.

Adoption of these plans will not have an effect on any other school district, and will allow the districts to be reimbursed at their current rate for the transportation of these students as part of their transportation grant.

ATTACHMENTS

Attachment 1: Bend La Pine Supplemental Plan Revision 2026

OAR 581-022-2323
Preserving Student Instructional Time

(1) As used in this rule:

(a) "District" means a common or union high school district organized under ORS Chapter 332, a public charter school as defined in ORS 338.005, or any other education entity to which OAR 581-022-2320 applies.

(b) "Student instructional time" means the total hours students are in school, bell-to-bell, including recess, lunch, passing time, and instruction.

(2) As of April 16, 2026, a district may not:

(a) Further reduce scheduled student instructional time for the remainder of the 2025-2026 school year; or

(b) Reduce scheduled student instructional time during the 2026-2027 school year.

(3) If a district reduced scheduled student instructional time during the 2025-2026 school year, or if a district reduced planned scheduled student instructional time for the 2026-2027 school year prior to April 16, 2026, the district must restore student instructional time to no less than the planned 2024-2025 school year levels no later than the beginning of the 2027-2028 school year.

(4)(a) Each district described in subsection (3) of this rule shall submit to the Oregon Department of Education, in a manner required by the department, a plan under which the district will restore the student instructional time.

(b) The plan described in paragraph (a) of this subsection must be submitted for approval to the department no later than 90 days after the effective date of this rule.

(c) The plan described in paragraph (a) of this subsection shall include clear timelines, specific actions, and measures that ensure the full restoration of student instructional time.

(d) The department may require a district to amend and resubmit a plan described in paragraph (a) of this subsection if the plan does not meet the requirements of paragraph (c) of this subsection.

(5) If a district, at the direction of their school board or governing body, does not restore student instructional time as required by subsection (3) of this rule, the district shall publicize the justification for the decision in a time and manner required by the Oregon Department of Education.

Statutory/Other Authority: ORS 326.011 & 326.051
Statutes/Other Implemented: ORS 326.051

581-022-2320
Required Instructional Time

(1)(a) Except as allowed under subsections (2) and (4), each school district shall ensure that at least 92% of all students in the district and at least 80% of all students at each school operated by the district are scheduled to receive annually the following minimum hours of instructional time:

(A) Grade 12 — 966 hours;

(B) Grades 9–11 — 990 hours; and

(C) Grades K–8 — 900 hours.

(b) A student who is 18 years of age or older or an emancipated minor or the person in parental relationship to a minor student may request to annually receive the minimum hours of instructional time. The school district must honor the request except as specifically provided for by rule or law.

(2)(a) Notwithstanding the requirements of subsection (1), with the annual approval of the local school board after a public hearing, the following students are exempted from the instructional time requirement and are not included in the district's calculation of instructional time under subsection (1):

(A) Students who have fulfilled all state requirements for graduation under OAR 581-022-2000;

(B) Students who at the start of their senior year are on track to exceed all state requirements for graduation under OAR 581-022-2000 as determined by the number and type of credits earned by the student; and

(C) Students who are earning credits toward a diploma through accelerated learning classes, such as Advanced Placement, International Baccalaureate, or classes at a post-secondary institution, internship, work-based learning, or credits by proficiency.

(b) Each year, the school district must report to the local school board the total number of students disaggregated by relevant sociodemographic group that have been exempted from the instructional time requirements under this subsection.

(3) Nothing in this rule may be construed to affect the right of a person to be admitted to the school district in which they reside under ORS 339.115.

(4) A school district may request permission to exempt an alternative education program as defined in ORS 336.615 from the requirement in subsection (1). The request must be made in writing to the Deputy Superintendent of Public Instruction. The Deputy Superintendent is authorized to grant permission under this section without obtaining approval from the State Board of Education. Permission will be granted where:

(a) The request is made with the approval of the school district's governing school board;

(b) The school district is using an evidence-based strategy that includes flexible time options; and

(c)The school district has implemented a system to assess students prior to placement to determine whether placement in an alternative education program is appropriate.

(5) If a school district chooses to offer less than 900 hours of instructional time for kindergarten students, the kindergarten program shall be considered a half-day program for purposes of ORS 327.006(1) and the school district shall ensure that every kindergarten student is scheduled to receive a minimum of 450 hours of instructional time per year.

(6)**(a)** Upon approval by the local school board, a district may include in its calculation of instructional time required by subsection (1) of this rule the following:

(a) **(A)** For kindergarten programs offering 900 hours or more of instructional time, up to 60 hours of recess;

(b) **(B)** For kindergarten programs offering less than 900 hours of instructional time, up to 30 hours of recess;

(c) **(C)** For grades 1–3, up to 60 hours of recess**;**

(d) **(D)** Up to 30 for staff professional development; **and**

(e) **(E)** Up to 30 hours for parent teacher conferences[*; and*]**.**

[*(f) For the 2015–16 school year, up to 14 hours for emergency school closures due to adverse weather conditions and facilities failure.*]

(b) Paragraph (a)(D) and (E) of this subsection shall sunset, effective July 1, 2026.

(7) For students participating in online instruction:

(a) Instructional time includes online instruction supported by a licensed or registered teacher through electronic means.

(b) For online instruction, up to one hour per course per day may be counted as instructional time where the following criteria are met:

(A) Every student has access to a licensed or registered teacher through in-person, telephone, or electronic means for each course taken; and

(B) Every student has regular contact with school personnel for the purpose of attendance and progress monitoring as outlined in the policies maintained by the Oregon Department of Education.

(c) Instructional time may not be claimed for weekends or holidays, per ORS 336.010 and 187.010, or any other day during which a licensed or registered teacher is not available to students.

(8) There shall be no fewer than 265 consecutive calendar days between the first and last instructional day of each school year at each grade level.

(9) No student shall be required to exceed the following number of instructional hours per day:

(a) Grades 9–12 — 8.5 hours;

(b) Grades K–8 — 8 hours.

(10) The department shall track and publish once each calendar year the instructional time provided by each district during the previous school year.

Statutory/Other Authority: ORS 326.011 & 326.051
Statutes/Other Implemented: ORS 326.051
History:
ODE 29-2018, amend filed 09/26/2018, effective 09/26/2018
Renumbered from 581-022-1620 by ODE 16-2017, f. & cert. ef. 7-5-17
ODE 2-2015, f. 1-30-15, cert. ef. 7-1-15
ODE 25-2008, f. & cert. ef. 9-26-08
EB 18-1996, f. & cert. ef. 11-1-96

581-002-0035
Waivers

The Director of the Department of Education may grant waivers as follows:

(1) **(a)** Waiver of a specific standard: To address an immediate concern or need, a school district may petition the Director for a waiver of a specific standard. A petition shall specify the

reason(s) the district is seeking the waiver and other relevant information. If it is determined that the request conforms with the intent of the standards, the Director shall recommend the waiver to the State Board. Waivers under this provision may be granted for up to one year.

(b) Waiver of Required Instructional Time: Notwithstanding section (1)(a) of this rule, the State Board of Education may not grant waivers for the instructional time requirement set forth in OAR 581-022-2320, except in the case of declared national or state disaster or public health emergency.

(2) Educational Flexibility Partnership Demonstration Act (Ed-Flex) Waiver:

(a) This federal Act allows school districts to request a waiver of statutory or regulatory requirements under the following federal programs or Acts:

(A) Elementary and Secondary Education Act (ESEA) Title I, Helping Disadvantaged Children Meet High Standards;

(B) ESEA Title II, Teacher Quality;

(C) ESEA Title IV, Safe Drug Free Schools;

(D) ESEA Title V, Innovative Education Program Strategies;

(E) ESEA Title VII, Part C — Emergency Immigrant Education;

(F) Carl D. Perkins Vocational and Applied Technology Education Act.

(b) The application must demonstrate that the school district, if the waiver is granted, will still meet the underlying purposes of the federal statutory requirements. The request of an Ed-Flex Waiver must be made on the appropriate application form available from the Department of Education. Waivers under this provision may be granted for periods not to exceed five years.

(3) ADM Report Waivers:

(a) “ADM” means average daily membership as defined in ORS 327.006(3).

(b) If a state of emergency is declared pursuant to ORS 401.165 et. seq., and all public schools are closed by order of the Governor, the Director may waive a report of ADM that is otherwise required under ORS 327.133.

Statutory/Other Authority: ORS 326.051 & ORS 327.133
Statutes/Other Implemented: ORS 326.051, 329.077, 329.555 & ORS 327.133
History:
ODE 10-2024, temporary amend filed 02/16/2024, effective 02/16/2024 through 08/13/2024

ODE 31-2020, amend filed 06/24/2020, effective 06/24/2020
ODE 19-2020, temporary amend filed 04/23/2020, effective 04/23/2020 through 10/19/2020
ODE 44-2018, renumbered from 581-022-1920, filed 12/11/2018, effective 12/11/2018
Reverted to ODE 25-2008, f. & cert. ef. 9-26-08
ODE 2-2017(Temp), f. & cert. ef. 2-1-17 thru 7-24-17
ODE 25-2008, f. & cert. ef. 9-26-08
ODE 11-2002, f. & cert. ef. 4-12-02
EB 2-1997, f. & cert. ef. 3-27-97

OREGON
DEPARTMENT OF
EDUCATION

Protecting Instructional Time

237

State Board of Education

April 16th, 2026

Dr. Charlene Williams, Director of Education
Dr. Candice Castillo, Deputy Director of Academics
Dr. Alexa Pearson, Assistant Superintendent

Instructional time is critical for enhancing academic achievement, reducing educational inequality, and improving student outcomes.

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EO26-06: Protecting Instructional Time

- ***Instructional Time*** means the hours Oregon students spend in planned learning activities or assessments under the supervision of a licensed or registered teacher or supervised educational assistant, requiring annually: 239
  - **900** hours (K-8)
  - **990** hours (grades 9–11), and
  - **966** hours (grade 12)
- ***Student Instructional Time*** means the total hours students are at school, bell-to-bell, including recess, lunch, passing time, and instruction.

EO26-06: Protecting Instructional Time (cont)

- ***Preventing any further reduction*** of student instructional time

240

- ***Prohibiting waivers*** that reduce instructional time (*except* in declared emergencies)

- ***Requires restoration*** of student instructional time
- ***Rescinds counting*** 30 hrs of **professional development** and 30 of **parent-teacher conferences**, towards the required instructional time

Preserving Student Instructional Time: Proposed Rule

- **OAR 581-022-2323 - (Proposed New Temporary Rule)**
  - **Preserving Student Instructional Time**
- **OAR 581-022-2320 (Proposed Temporary Amendment)**
  - **Required Instructional Time**
- **OAR 581-002-0035 (Proposed Temporary Amendment)**
  - **Waivers**

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OREGON
DEPARTMENT OF
EDUCATION

Temporary Rules Adoption to Protect Instructional Time

242

Temporary Rules

The following rules codify Executive Order 26-06 and:

1. Prohibits districts from **further reducing instructional time** during the current school year (2025-2026) and in the future.

243

1. Requires districts that have already reduced instructional time to **restore that time no later than the 2027-28** School Year.
   a. *Requires school districts to submit a plan to ODE for how they will restore the instructional time that was reduced in the 25-26 or 26-27 school year.*
   b. *If the school board or governing body decides to not make up the instructional time, they must publicize that decision in a time and manner required by ODE.*

Temporary Rules (cont)

3. Requires ODE to **track and publish** district instructional time annually.

3. **No longer allows** districts to include **30 hours of staff professional development** as part of their instructional time. 244

3. **No longer allows** districts to include **30 hours of parent/teacher conferences** as part of their instructional time.

3. **Limits waivers** for the instructional time rule to cases of declared national or state disaster or public health emergency.

Questions?

245

OAR 581-022-2323
Preserving Student Instructional Time

(1) As used in this rule:

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(b) "Student instructional time" means the total hours students are in school, bell-to-bell, including recess, lunch, passing time, and instruction.

(2) As of April 16, 2026, a district may not:

(a) Further reduce scheduled student instructional time for the remainder of the 2025-2026 school year; or

(b) Reduce scheduled student instructional time during the 2026-2027 school year.

(3) If a district reduced scheduled student instructional time during the 2025-2026 school year, or if a district reduced planned scheduled student instructional time for the 2026-2027 school year prior to April 16, 2026, the district must restore student instructional time to no less than the planned 2024-2025 school year levels no later than the beginning of the 2027-2028 school year.

(4)(a) Each district described in subsection (3) of this rule shall submit to the Oregon Department of Education, in a manner required by the department, a plan under which the district will restore the student instructional time.

(b) The plan described in paragraph (a) of this subsection must be submitted for approval to the department no later than 90 days after the effective date of this rule.

(c) The plan described in paragraph (a) of this subsection shall include clear timelines, specific actions, and measures that ensure the full restoration of student instructional time.

(d) The department may require a district to amend and resubmit a plan described in paragraph (a) of this subsection if the plan does not meet the requirements of paragraph (c) of this subsection.

(5) If a district, at the direction of their school board or governing body, does not restore student instructional time as required by subsection (3) of this rule, the district shall publicize the justification for the decision in a time and manner required by the Oregon Department of Education.

Statutory/Other Authority: ORS 326.011 & 326.051
Statutes/Other Implemented: ORS 326.051

581-022-2320
Required Instructional Time

(1)(a) Except as allowed under subsections (2) and (4), each school district shall ensure that at least 92% of all students in the district and at least 80% of all students at each school operated by the district are scheduled to receive annually the following minimum hours of instructional time:

(A) Grade 12 — 966 hours;

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(C) Grades K–8 — 900 hours.

(b) A student who is 18 years of age or older or an emancipated minor or the person in parental relationship to a minor student may request to annually receive the minimum hours of instructional time. The school district must honor the request except as specifically provided for by rule or law.

(2)(a) Notwithstanding the requirements of subsection (1), with the annual approval of the local school board after a public hearing, the following students are exempted from the instructional time requirement and are not included in the district's calculation of instructional time under subsection (1):

(A) Students who have fulfilled all state requirements for graduation under OAR 581-022-2000;

(B) Students who at the start of their senior year are on track to exceed all state requirements for graduation under OAR 581-022-2000 as determined by the number and type of credits earned by the student; and

(C) Students who are earning credits toward a diploma through accelerated learning classes, such as Advanced Placement, International Baccalaureate, or classes at a post-secondary institution, internship, work-based learning, or credits by proficiency.

(b) Each year, the school district must report to the local school board the total number of students disaggregated by relevant sociodemographic group that have been exempted from the instructional time requirements under this subsection.

(3) Nothing in this rule may be construed to affect the right of a person to be admitted to the school district in which they reside under ORS 339.115.

(4) A school district may request permission to exempt an alternative education program as defined in ORS 336.615 from the requirement in subsection (1). The request must be made in writing to the Deputy Superintendent of Public Instruction. The Deputy Superintendent is authorized to grant permission under this section without obtaining approval from the State Board of Education. Permission will be granted where:

(a) The request is made with the approval of the school district's governing school board;

(b) The school district is using an evidence-based strategy that includes flexible time options; and

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(5) If a school district chooses to offer less than 900 hours of instructional time for kindergarten students, the kindergarten program shall be considered a half-day program for purposes of ORS 327.006(1) and the school district shall ensure that every kindergarten student is scheduled to receive a minimum of 450 hours of instructional time per year.

(6) Upon approval by the local school board, a district may include in its calculation of instructional time required by subsection (1) of this rule the following:

(a) For kindergarten programs offering 900 hours or more of instructional time, up to 60 hours of recess;

(b) For kindergarten programs offering less than 900 hours of instructional time, up to 30 hours of recess;

(c) For grades 1–3, up to 60 hours of recess**;**

(d) Up to 30 for staff professional development; **and**

(e) Up to 30 hours for parent teacher conferences[*; and*]**.**

[*(f) For the 2015–16 school year, up to 14 hours for emergency school closures due to adverse weather conditions and facilities failure.*]

(7) For students participating in online instruction:

(a) Instructional time includes online instruction supported by a licensed or registered teacher through electronic means.

(b) For online instruction, up to one hour per course per day may be counted as instructional time where the following criteria are met:

(A) Every student has access to a licensed or registered teacher through in-person, telephone, or electronic means for each course taken; and

(B) Every student has regular contact with school personnel for the purpose of attendance and progress monitoring as outlined in the policies maintained by the Oregon Department of Education.

(c) Instructional time may not be claimed for weekends or holidays, per ORS 336.010 and 187.010, or any other day during which a licensed or registered teacher is not available to students.

(8) There shall be no fewer than 265 consecutive calendar days between the first and last instructional day of each school year at each grade level.

(9) No student shall be required to exceed the following number of instructional hours per day:

(a) Grades 9–12 — 8.5 hours;

(b) Grades K–8 — 8 hours.

(10) The department shall track and publish once each calendar year the instructional time provided by each district during the previous school year.

Statutory/Other Authority: ORS 326.011 & 326.051
Statutes/Other Implemented: ORS 326.051
History:
ODE 29-2018, amend filed 09/26/2018, effective 09/26/2018
Renumbered from 581-022-1620 by ODE 16-2017, f. & cert. ef. 7-5-17
ODE 2-2015, f. 1-30-15, cert. ef. 7-1-15
ODE 25-2008, f. & cert. ef. 9-26-08
EB 18-1996, f. & cert. ef. 11-1-96

581-002-0035
Waivers

The Director of the Department of Education may grant waivers as follows:

(1) **(a)** Waiver of a specific standard: To address an immediate concern or need, a school district may petition the Director for a waiver of a specific standard. A petition shall specify the reason(s) the district is seeking the waiver and other relevant information. If it is determined

that the request conforms with the intent of the standards, the Director shall recommend the waiver to the State Board. Waivers under this provision may be granted for up to one year.

(b) Waiver of Required Instructional Time: Notwithstanding section (1)(a) of this rule, the State Board of Education may not grant waivers for the instructional time requirement set forth in OAR 581-022-2320, except in the case of declared national or state disaster or public health emergency.

(2) Educational Flexibility Partnership Demonstration Act (Ed-Flex) Waiver:

(a) This federal Act allows school districts to request a waiver of statutory or regulatory requirements under the following federal programs or Acts:

(A) Elementary and Secondary Education Act (ESEA) Title I, Helping Disadvantaged Children Meet High Standards;

(B) ESEA Title II, Teacher Quality;

(C) ESEA Title IV, Safe Drug Free Schools;

(D) ESEA Title V, Innovative Education Program Strategies;

(E) ESEA Title VII, Part C — Emergency Immigrant Education;

(F) Carl D. Perkins Vocational and Applied Technology Education Act.

(b) The application must demonstrate that the school district, if the waiver is granted, will still meet the underlying purposes of the federal statutory requirements. The request of an Ed-Flex Waiver must be made on the appropriate application form available from the Department of Education. Waivers under this provision may be granted for periods not to exceed five years.

(3) ADM Report Waivers:

(a) “ADM” means average daily membership as defined in ORS 327.006(3).

(b) If a state of emergency is declared pursuant to ORS 401.165 et. seq., and all public schools are closed by order of the Governor, the Director may waive a report of ADM that is otherwise required under ORS 327.133.

Statutory/Other Authority: ORS 326.051 & ORS 327.133
Statutes/Other Implemented: ORS 326.051, 329.077, 329.555 & ORS 327.133
History:
ODE 10-2024, temporary amend filed 02/16/2024, effective 02/16/2024 through 08/13/2024
ODE 31-2020, amend filed 06/24/2020, effective 06/24/2020

ODE 19-2020, temporary amend filed 04/23/2020, effective 04/23/2020 through 10/19/2020
ODE 44-2018, renumbered from 581-022-1920, filed 12/11/2018, effective 12/11/2018
Reverted to ODE 25-2008, f. & cert. ef. 9-26-08
ODE 2-2017(Temp), f. & cert. ef. 2-1-17 thru 7-24-17
ODE 25-2008, f. & cert. ef. 9-26-08
ODE 11-2002, f. & cert. ef. 4-12-02
EB 2-1997, f. & cert. ef. 3-27-97

Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
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Summary

Meeting Date: 4/16/2026
Title: Program and Budgeting Manual Rule Amendment
Status: Second Reading/Adoption (no changes)
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

(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

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

☐ 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 (DELC; 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:

- 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.

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 <u>students and their families</u>, 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.

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; please review Appendix A: Second Reading below.
☐ Yes; please review Appendix A: Second Reading below.

APPENDIX A: SECOND READING

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?

This specific initiative was brought before the Board for a first read on October 16, 2025, however, based on feedback from the field, we pushed the initiative back to allow for more public engagement. Between October and now, we have held two public comment periods, gathering over 600 pieces of individual feedback, as well as conducted direct feedback collection from districts, charter schools, education service districts, auditors and education support organizations. We have also held Chart of Accounts Committee Meetings bi-weekly. Between the first read in March and now, we have engaged the Chart of Accounts Committee for feedback on the current drafts and requested feedback from the field via round table calls and email communication about the new drafts.

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?**

   We received additional comment from the Oregon Association of School Business Officials, the Chart of Accounts Committee, as well as a handful of individual school districts.

   The feedback provided included:
   - Gratitude for the extended implementation date and pilot program
   - Request for an accessible version of the chart of accounts and a place for centralized information
   - Technical edits to improve clarity and resolve numbering issues
   - Concerns about cost and the implementation of the following items:
     - Maintenance of Effort
     - Mapping the old chart of accounts to the new chart of accounts
     - Implications for Local Budget Law, and
     - Clarity on implementing the Program dimension

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

   Learnings included:
   - The need for a centralized information hub
   - The importance of a pilot program to test implementation concerns, and
   - Expanded understanding of what elements should be included in the pilot program

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?**

   The changes we have made include:
   - Edits to the Chart of Accounts to improve clarity, reduce duplication, add space for additional detail where needed, and resolve numbering issues
   - Planned expansion of the Chart of Accounts Committee to include additional district, ESD, Charter School, and auditor representation,
   - Planned development of a Beta team to support the process,
   - Provided the Chart of Accounts in document format with improved accessibility
   - Developed next steps for the pilot program, and
   - Created a centralized webpage for the field to be able to track the most up-to-date version of the Chart of Accounts and other project updates.

The Program and Accounting Manual ADA Rule Language Reference

Below, you will find the language for the Oregon Department of Education's rule and statute relating to the Program and Accounting Manual (PBAM). 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, as identified by the underlined text. The Oregon Department of Education is not looking to change the rule language, but adopt the rule for the 2028 edition of the PBAM.

Current Rule Link: OAR 581-023-0035 – Rule Title: 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.

Statute Link: ORS 327.511 – Statute Title: Uniform Budgeting and Accounting System

(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]

Program, Budgeting, and Accounting Manual

For Education Agencies and Education Service Districts in Oregon

2028 Edition

OREGON DEPARTMENT OF EDUCATION

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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 edition of the *Program Budgeting and Accounting Manual (PBAM)* reflects an important moment of transition for Oregon's education system. As expectations for transparency, accountability, and alignment continue to evolve, so too must the systems that support how we understand and steward public resources.

The modernization of the Chart of Accounts and PBAM is not simply a technical update. It is a foundational step toward ensuring that financial data is timely, consistent, and meaningfully connected to the outcomes we are working to achieve for students. By strengthening the way we organize and report financial information, we are creating a system that better supports decision-making at the classroom, school, district, and state levels.

This work is grounded in a clear purpose: to provide greater clarity on how resources are used, to reduce unnecessary complexity for local systems, and to enable more accurate and transparent comparisons across Oregon's schools and districts. These changes are also designed to align with broader statewide efforts to connect investments to outcomes and to support continuous improvement across the education system.

We recognize that this shift represents a significant change. Successful implementation will require thoughtful planning, strong partnerships, and ongoing support. The Oregon Department of Education is committed to working alongside districts, education service districts, and partners across the state to ensure this transition is both manageable and meaningful.

This manual reflects the collective expertise and commitment of educators, business officials, and partners who contributed their time and insight throughout this process. Through the engagement of Early Adopters and with the additional time to implement, this work will evolve the PBAM from a static document to a living resource: both technical adjustments and necessary change will be made at regular intervals. This work ensures that Oregon continues to move toward a more coherent, transparent, and responsive education system.

Together, we are building the infrastructure necessary to support not only compliance, but clarity, trust, and improved outcomes for every student in Oregon.

Dr. Charlene Williams

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 Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act

(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.

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 2029.

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 education agency-level accounting data with state and federal requirements. Education agency submissions are used for:

- ODE statewide reports (budget and actuals),
- Federal data submissions such as the National Public Education Financial Survey (NPEFS), the F-33 School District Finance Survey, and the School Level Finance Survey (SLFS), and
- Legislative oversight (State School Fund distributions, program evaluations).

A standardized chart of accounts makes it possible to aggregate data across education agencies, 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 2029, 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. 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.

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 327.511and 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).

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**.**

Compliance Requirements

Education Agencies should:

- Use the PBAM chart of accounts and definitions for all financial transactions, budgeting, and reporting submitted to ODE.
- Maintain 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.
- 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.

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.

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

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, full time-equivalent (FTE) teachers served, or service hours).

The Oregon Chart of Accounts

The Oregon Chart of Accounts (COA) establishes the uniform financial coding structure required for all Education Agencies. 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.

Chart of Accounts Dimensions

Every transaction should be coded across multiple dimensions. Each dimension answers a different question:

- **Fund** – *Which bucket of resources?*
- **Function** – *For what operational purpose is it used?*
- **Object/ (General Ledger)** – *What was purchased or paid?*
- **Grant** – *Is it tied to a restricted grant?*
- **Program** – *Which instructional or support program benefits?*
- **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 four basic types of financial activity within funds: (1) revenues, (2) expenditures, (3) transfers (in/out) and (4) 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
- Object/(GL): XXXX (6000 codes)
- Grant: XXX (if applicable)
- Program: XXXX (if applicable)
- **Total string: 14**

Expenditure

- Fund: XXX
- Object/(GL): XXXX (7000 codes)
- Function: XXXX
- Grant: XXX
- Program: XXXX
- Location: XXXX
- Curriculum: XX
- Accountability Measure: XX
- **Total string: 26**

Transfers In/Out

- Fund: XXX
- Object/(GL): XXXX (8000 codes)
- Grant: XXX (if applicable)
- **Total string: 10**

Balance Sheet

- Fund: XXX
- Object/(GL) Account: XXXX (1000-5000 codes)
- **Total String: 7**

The Program, Grant, Curriculum, and Accountability Measure dimensions may not be applicable to each financial activity.

ODE recommends the following account code specification for implementation of the Oregon Chart of Accounts in education agency accounting systems. The **X**s represent the fields that will be collected by ODE. The 0s represent flexibility that education agencies may need to track items at a local level.

Account Code String

Dimension	Fund	Function	Object	Grant	Program	Location	Curriculum	Accountability Measure
Code String	**XXX**	**XXXX**	**XXXX**00	**XXX**0	**XXXX**	**XXXX**	0**XX**	0**XX**

Total String: 31

Oregon's Chart of Account Codes

Fund Dimension

The Fund dimension includes the minimum funds ODE requires education agencies to track. Education agencies may continue using local sub-funds, provided that the first digit of the fund code aligns to the higher-level fund (example: an education agency coding Fund 101 would roll up to Fund 100), where necessary. Consistency rule: Do not create "special funds" locally when restricted purposes can be tracked through program or grant codes.

100 – 500 GOVERNMENTAL FUND TYPE

The Governmental Fund Type accounts for all financial resources of the education agencies except those required to be accounted for in another fund.

100 General Fund. Accounts for all financial resources of education agencies, except those required to be accounted for in another 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.

298 Transportation – State School Fund (SSF). Used to hold resources earmarked from the SSF to support depreciation of school buses.

299 Food Service. 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.

300 Debt Service Fund. Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

400 Capital Projects 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.

500 Permanent 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 education agencies, this might include endowments or other funds where the principal is preserved and only the investment earnings are used to support educational programs.

600 PROPRIETARY FUND TYPE

The Proprietary Fund Type accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

610 Enterprise Fund. 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.

620 Internal Service Fund. 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.

700 FIDUCIARY FUND TYPE

The Fiduciary Fund Type accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

710 Private Purpose Trust. 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.

720 Pension and Employee Benefit Trust 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).

730 Investment Trust Funds. Investment Trust Funds are used to account for the external portion of investment pools reported by the sponsoring government. For education agencies, this might include funds invested on behalf of other entities or individuals.

740 Custodial Funds. 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.

800 GOVERNMENT WIDE REPORTING FUND

The Government-Wide Reporting Fund (GWRF) 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.

800 Government Wide Reporting Fund. The Government-Wide Reporting Fund (GWRF) 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.

Object/(General Ledger) Dimension

The Object/(General Ledger) dimension captures balance sheet elements (assets, liabilities, fund balance) and operating accounts (revenues, expenditures). This dimension provides reconciliation between district accounting and reporting to ODE. It also supports audits and ensures GAAP compliance.

Not all Object/(General Ledger) accounts are used in daily transactional posting. Certain asset, liability, and deferred accounts are used primarily for year-end adjustments and financial reporting. Education agencies s may need to use additional accounts as applicable for audit and reporting purposes. Consistency rule: Every Object/(General Ledger) account used locally should map back to an Oregon Chart of Accounts Object/(General Ledger) code.

1000 ASSETS

Resources owned by the school district that have measurable economic value and will provide future benefits. Current assets are expected to be used or converted to cash within one year (e.g., cash, receivables, short-term investments, inventories, prepaids). Noncurrent assets are held longer than one year (e.g., capital assets, long-term investments, lease/SBITA assets).

1100 **Cash.** Resources expected to be converted to cash, sold, or used within one fiscal year or the operating cycle, whichever is longer. Includes cash, cash equivalents, receivables, short-term investments, inventories, and prepaid items.

Cash & Cash Equivalents. Cash on hand, demand deposits, pooled cash, interest accounts, petty cash, and highly liquid investments with maturities of three months or less.

1111 Cash In Bank. An asset amount reflecting currency; coin, checks, postal and express money orders and banker's drafts on hand or on deposit; and, demand deposits in bank or savings and loan institutions including interest-bearing checking accounts.

1112 Cash On Hand. Amount of fiscal cash that a school district has available at any given time. This includes: currency, coins, and balances in checking accounts that are already accessible (ready to use). This is a crucial component of district's liquidity, ensuring that short-term obligations and operational needs are met.

1113 Cash With Fiscal Agent. Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

1114 Change Cash. Small amounts of cash on hand for making change transactions such as for cafeterias, bookstores, or other areas where cash transaction could occur.

1115 Petty Cash. A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.

Restricted Cash & Short Term Investments. Cash and investments restricted by law, contract, or external requirements for specific purposes (e.g., debt service, capital projects, or grants).

1211 Restricted Cash & Short Term Investments. The portion of cash and cash equivalents classified as current assets which are restricted by legal or contractual requirements.

1300 **Receivables.** Amounts owed to the reporting entity for goods, services, taxes, grants, or other revenues that have been earned but not yet received in cash. Receivables represent current assets expected to be collected within the normal operating cycle or fiscal year and may include amounts due from governments, other funds, or external parties.

Short Term Receivables. Receivables collectible within one year, such as property taxes, accounts, grants, and intergovernmental receivables, net of allowance.

1311 Accounts Receivable. This account records amounts owed to the school district for goods or services provided. This can include tuition fees, facility rentals, and other services rendered by the district. It tracks billings and collections, ensuring that all money owed to the district is accounted for

1312 Property Taxes Receivable – Current. Amounts due from taxpayers for property taxes levied and expected to be collected within the current fiscal year or availability period.

1313 Property Taxes Receivable – Prior. Prior year levy receivable.

1314 Interest Receivable. Interest and dividend income receivable.

1315 Grants Receivable. Amounts due from granting agencies for reimbursable expenditures.

1316 Contributions Receivable. Contributions and pledges receivable.

1317 Securities Lending Collateral Receivable. Securities lending collateral receivable (if noncash collateral)

1318 Notes/Loans/Lease/PPP/SBITA Receivables – Due Within One Year. Loan balances and leases that are collectible within one year, including short-term advances.

1319 Allowance For Uncollectible Accounts - Current. A provision for that portion of taxes and loans receivable, which it is estimated will not be collected within one year from the date of the balance sheet. The account is shown on the balance sheet as a deduction from the Taxes Receivable Account in order to arrive at the net taxes receivable.

Due From. Amounts due from other funds, governments, or component units on a short-term basis.

1331 Due From Component Unit. An asset account used to indicate amounts owed to the primary government by a component unit. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement 14 before utilizing this account code.

1332 Due From Other Governments. Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that subsidiary accounts be maintained for each interagency receivable.

1333 Due From Other Funds. Amounts due between funds within the same reporting entity. These represent internal balances that are eliminated in government-wide financial statements.

1334 Due From Other. Other receivables.

1335 Interfund Loans Receivable. An asset account used to record a loan by one fund to another fund in the same governmental unit.

1400 **Other Current Assets.** Current assets that do not fall within cash, investments, inventories, or receivables. These assets are expected to be consumed, used, or realized within

one year and may include items such as prepaid expenses, deposits, or other short-term resources.

Inventories. Supplies, materials, or goods held for consumption or resale.

1411 Inventory. Supplies and materials held for use for district purposes.

Prepaids. Payments made in advance for goods or services to be consumed in future periods.

1421 Prepaid Expenses/Expenditures. Accounts for the expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, unexpired insurance premiums.

1423 Prepaid Insurance Premiums. Payments made in advance for insurance coverage, recorded as assets and allocated over the periods they cover.

1424 Prepaid Rent. Payments made in advance for property use, recorded as assets and recognized over the rental period.

Other Current Assets. Current assets not otherwise classified (e.g., deposits or accrued interest receivable).

1431 Other Current Assets. Miscellaneous assets not categorized elsewhere.

1500 **Long-Term Financial Assets.** Financial assets not expected to be converted to cash within one year. These assets typically represent investments, loans, or receivables that extend beyond the current fiscal year and are held for long-term financial purposes rather than operational use.

Long-Term Investments. Investments with maturities beyond one year, including restricted or designated investments.

1511 Investments — Noncurrent. Long-term investments held for income or growth.

1512 Restricted Investments — Noncurrent. Restricted investments noncurrent are long-term investments that are restricted for specific purposes and cannot be liquidated to meet current obligations. These restrictions are typically imposed by external parties, such as creditors or grantors

1513 Premium/Discount on Long-Term Investments. Represents the unamortized premium or discount associated with the purchase of long-term investments such as bonds or other securities. Premiums occur when an investment is purchased for more than its face (par) value, typically because the stated interest rate exceeds current market rates. Discounts occur when the purchase price is below face value, generally because the stated rate is lower than market rates. The premium or discount is amortized over the remaining life of the investment to adjust interest income to yield a constant effective rate of return.

Long-Term Receivables. Notes, loans, or lease receivables collectible beyond one year, net of allowance.

1521 Notes Receivable. Amounts owed to the entity on promissory notes not collectible within one year.

1522 Notes Receivable from Component Units. Long-term receivables from discretely presented component units.

1523 Loans Receivable. Long-term loans made by the entity not due within one year.

1524 Lease Receivable. Long-term portion of receivables due under GASB 87 lease agreements.

1525 Allowance for Uncollectible Receivables – Noncurrent. Contra account reducing noncurrent receivables to net realizable value.

1526 Other Receivables – Noncurrent. Other long-term receivables not classified elsewhere.

Other Long-Term Assets. Other noncurrent assets not otherwise classified, such as deposits, advances, or derivative instruments with positive fair value.

1531 Other Long-Term Assets. Noncurrent assets not otherwise classified.

1600 **Capital Assets.** Tangible or intangible assets used in operations that have a useful life extending beyond one fiscal year and are not intended for resale. Capital assets include land, buildings, improvements, infrastructure, equipment, right-to-use assets, and other long-lived resources recorded in accordance with applicable capitalization policies.

Depreciable Capital Assets. Capital assets subject to depreciation, such as buildings, improvements, equipment, vehicles, and infrastructure.

1611 Buildings. A capital asset account, which reflects the acquisition value of permanent structures used to house persons and property owned by the LEA. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

1612 Building Improvements. A capital asset account, which reflects the value of all building improvements

1613 Machinery And Equipment. Tangible property of more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, furniture, and furnishings.

1614 Works of Art & Historical Treasures. Works of art and historical treasures subject to capital depreciation, if not depreciated under GASB 34 criteria.

1615 Infrastructure. Capital assets that are long-lived and stationary in nature and that are preserved for a significantly longer time than most other capital assets. Examples include roads, bridges, water and sewer systems, drainage systems, and similar improvements other than buildings. Infrastructure assets are capitalized and depreciated over their useful lives unless they meet the modified approach criteria under GASB 34.

1616 Leased Assets – Right-To-Use. Assets acquired through lease agreements, where the school district has the right to use the asset for a specified period.

1617 SBITAs – Right-To-Use. Refers to the current portion of subscription liabilities under GASB Statement No. 96. These are amounts due within one year for contracts that convey control of the right to use another party's IT software or combined IT assets for a period of time in an exchange or exchange-like transaction

1618 PPP Assets. Right-to-use assets recognized under Public Private Partnership (PPP) agreements.

Non-Depreciable Capital Assets. Capital assets not subject to depreciation, including land, construction in progress, and indefinite-life intangibles.

1621 Land. A capital asset account that reflects the acquisition value of land owned by an LEA. If land is purchased, this account includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated improvement costs, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition. Land and land improvements are considered inexhaustible assets, as such they are not to be depreciated.

1622 Land Improvements (Non-Depreciable). Includes costs incurred to prepare land for its intended use that do not require depreciation, such as grading, filling, drainage, and other permanent improvements that do not deteriorate with use or passage of time. These improvements are considered inexhaustible and are not depreciated.

1623 Construction in Progress. Represents the cost of construction work that has not yet been completed. Includes labor, materials, overhead, and professional services used in the construction of buildings, infrastructure, or other capital assets. Upon completion, the balance is reclassified to the appropriate capital asset account.

1624 Intangibles – Indefinite life. Assets that are non-physical that generate economic benefits for an unlimited period, like permanent easements.

1700 **Capital Asset Contra.** Assets that are not expected to be liquidated or consumed within one year. Includes long-term investments, restricted assets, advances to other funds, and other holdings intended to benefit future periods.

Accumulated Depreciation. Contra-asset account recording cumulative depreciation on depreciable capital assets.

1711 Accumulated Depreciation on Buildings. Accounts for the accumulated amounts of depreciation of buildings.

1712 Accumulated Depreciation on Building Improvements. Accounts for the accumulated amounts of depreciation of building improvements.

1713 Accumulated Depreciation on Machinery And Equipment. Accounts for the accumulated amounts of depreciation of machines and equipment.

1714 Accumulated Depreciation on Infrastructure. This account records the total amount of amortization expense that has been allocated to furniture over its useful life. Amortization is the process of gradually writing off the initial cost of the furniture as an expense over a period of time, reflecting its usage and wear

Accumulated Amortization. Contra-asset account recording cumulative amortization of intangible assets, leases, and subscription-based IT arrangements (SBITAs).

1721 Accumulated Amortization – Finite Life. Accounts for the total amount of amortization recognized to date for intangible assets with finite useful lives, such as software, licenses, patents, or copyrights. This account reduces the carrying value of the related intangible assets over their estimated useful lives, reflecting the systematic allocation of cost in accordance with GASB Statement No. 51.

1722 Accumulated Amortization – Leased Assets. Accumulated amortization for leased assets, representing the total amortization expense charged to-date.

1723 Accumulated Amortization – SBITAs. Accumulated Amortization – Subscription-Based Information Technology Arrangements (SBITAs)

1724 Accumulated Amortization – PPP Assets. Accumulated amortization for Public-Private Partnership assets, representing the total amortization expense charged to-date.

2000 DEFERRED OUTFLOWS

Amounts arising from timing differences between recognition of inflows/outflows of resources and when related assets/liabilities are recognized. Deferred Outflows represent consumption of net position applicable to future periods (e.g., pension contributions, refunding charges). Deferred Inflows represent acquisition of net position applicable to future periods (e.g., unavailable property taxes, pension gains, grants received in advance).

2100 **Deferred Outflows.** Deferred outflows and inflows of resources as defined by GASB. Outflows represent future consumption of net position, while inflows represent future acquisition of net position, applicable to subsequent reporting periods (e.g., pension/OPEB deferrals, debt refunding adjustments).

Deferred Outflows – Pensions. Pension-related deferred outflows (experience, assumption changes, contributions after the measurement date).

2110 Deferred Outflows – Unamortized Discounts on Debt. Represents the portion of debt issuance discounts that will be recognized as an expense over the life of the debt. This deferred outflow reflects the difference between the proceeds received and the face value of the debt, amortized systematically over time in accordance with GASB standards.

2111 Deferred Outflows – Pensions, Changes in Assumptions. Deferrals for actuarial assumption changes that increase pension obligations.

2112 Deferred Outflows – Pensions, Contributions After Measurement Date. Employer contributions made after the measurement date, recognized in the next reporting period.

2113 Deferred Outflows – Pensions, Differences Between Expected & Actual Experience. Deferrals for actuarial experience losses that increase pension obligations.

Deferred Outflows – OPEB. OPEB-related deferred outflows (experience, assumption changes, contributions after the measurement date).

2121 Deferred Outflows – OPEB, Changes in Assumptions. Deferrals for actuarial assumption changes that increase OPEB obligations.

2122 Deferred Outflows – OPEB, Contributions After Measurement Date. Employer OPEB contributions made after the measurement date.

2123 Deferred Outflows – OPEB, Differences Between Expected & Actual Experience. Deferrals for actuarial experience losses that increase OPEB obligations.

Deferred Outflows – Other. Other deferred outflows, including refunding losses, lease/PPP/SBITA outflows, and hedging derivatives.

2131 Deferred Outflows – Loss on Debt Refunding. Losses from debt refundings deferred and amortized over the shorter of the old or new debt.

2132 Deferred Outflows – Regulatory Debits (if applicable). Deferrals for regulated operations under GASB 65.

2133 Deferred Outflows – Leases/SBITAs. Lease/SBITA/PPP implementation adjustments (GASB 87, 96).

3000 LIABILITIES

Present obligations of the school district to transfer resources or provide services to others in the future as a result of past transactions or events. Current liabilities are due within one year (e.g., accounts payable, accrued expenses, unearned revenue). Noncurrent liabilities are not due within one year (e.g., bonds payable, long-term leases, compensated absences).

3100 **Short-Term Liabilities.** Obligations expected to be settled within one year or the operating cycle, whichever is longer. Includes accounts payable, accrued payroll and benefits, interest payable, interfund payables, and unearned revenues due in the short term.

3111 Accounts Payable. Accounts Payable represents amounts owed to vendors or other external parties for goods and services that have been received but not yet paid as of the reporting date.

3112 Accrued Interest Payable. Interest payable recognized in governmental funds.

3113 Arbitrage Rebate Payable. IRS arbitrage rebate obligations

3114 Interfund Accounts Payable. A liability account used to indicate amounts owned by a particular fund to another fund in the same district for goods and services rendered.

3115 Payroll Liabilities. Obligations arising from payroll processing that are payable to third parties or employees. These include amounts withheld from employee compensation (e.g., taxes, retirement contributions, insurance premiums, garnishments) as well as employer payroll taxes and other payroll-related obligations pending remittance.

3116 Accrued Payroll. Salaries and wages owed at year end.

3117 Accrued Benefits. Employee benefit obligations earned but not yet processed through payroll or paid as of the reporting date. These typically include accrued retirement contributions, health insurance, compensated absences, and other employer benefit costs recorded through period-end accrual entries.

3118 Lease, Public Private Partnership (PPP) Liabilities, & SBITA Obligations – Payable Within One Year. Short-term portion of lease and SBITA liabilities.

3119 Long-Term Liabilities – Payable Within One Year. Current portion of self-insurance claims and settlements.

3200 **Due To.** Obligations due within one year, including accounts payable, accrued salaries and benefits, and current maturities of long-term debt.

3211 Due To Component Unit. A liability account used to indicate amounts owed to a component unit by the primary government. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement 14 before utilizing this account code.

3212 Due To Other Funds. Short-term amounts owed to other funds.

3213 Due To Other Governments. Short-term amounts owed to state/federal/local governments.

3214 Due To Other. Other payables.

3300 **Unearned Revenue.** Amounts owed to other funds, governments, or component units on a short-term basis.

3311 Unearned Revenue – Tuition/Fees. Tuition/fees received in advance of service.

3312 Unearned Revenue – Grants. Grant revenues received before eligibility met.

3313 Unearned Revenue – Property Taxes. Accounts Payable represents amounts owed to vendors or other external parties for goods and services that have been received but not yet paid as of the reporting date.

3400 **Other Current Liabilities.** Cash received before eligibility requirements are met; includes customer advances, deposits, and retainage.

3411 Bond Anticipation Notes (Bans). The face value of short-term obligations resulting from notes issued by the LEA in anticipation of a later bond issue.

3412 Other Current Liabilities. Misc. current liabilities not otherwise classified.

3500 **Long-Term Debt.** Formal borrowing arrangements with repayment terms extending beyond one year. Long-term debt includes bonds, loans, lease liabilities, and other financing obligations incurred to finance capital assets, infrastructure, or other long-term governmental activities

3511 Bonds Payable. Outstanding principal on long-term bonds payable.

3512 Loans Payable. Outstanding principal on long-term notes payable.

3513 Unclaimed Property Remittances. Fiduciary liability for remittance of unclaimed property.

3514 Deposits. Represents cash or property received by the LEA as a security or performance deposit to guarantee compliance with contracts or other agreements. Amounts are refundable when obligations are fulfilled

3515 Retainage. Represents the portion of payments to contractors that is withheld until satisfactory completion of a construction project or other contractual obligation. Released upon final acceptance of work

3600 **Long-Term Obligations.** Long-term liabilities that arise from legal, contractual, or actuarial commitments rather than direct borrowing. These obligations include items such as net pension liabilities, net OPEB liabilities, compensated absences, or other long-term commitments payable in future periods.

3611 Compensated Absences. A liability account for the current portion of accumulated compensated absences calculated for vacation leave, sick leave, and sabbatical leave as defined in GASB Statement 16.

3612 Net Pension. Represents the LEA's proportionate share of the collective net pension liability, measured as the total pension liability less the plan's fiduciary net position, in accordance with GASB Statement No. 68

3613 OPEB Liabilities. Represents the net Other Post-Employment Benefits (OPEB) liability, measured as the total OPEB liability less the plan's fiduciary net

position, consistent with GASB Statements No. 74 and 75. Reflects health care or other benefits provided to retirees.

3614 Insurance Claims Payable. Represents the estimated liability for claims incurred but not yet reported or settled under self-insurance or risk management programs. Includes expected losses, claim adjustment costs, and related obligations.

3615 Judgments Payable. Represents amounts owed as the result of court decisions, legal settlements, or arbitration awards. The liability is recorded when a judgment or settlement becomes probable and can be reasonably estimated.

3700 **Other Noncurrent Liabilities.** Liabilities due beyond one year that do not fall within long-term debt or long-term obligation categories. These may include deferred settlements, extended payment agreements, or other noncurrent obligations recognized in accordance with applicable accounting standards.

3711 Lease Liabilities. Represents the present value of future lease payments owed by the LEA under lease agreements for right-to-use assets, as required by GASB Statement No. 87. The liability is reduced as payments are made over the lease term.

3712 SBITA Liabilities. Represents subscription-based information technology arrangement (SBITA) liabilities recognized under GASB Statement No. 96. Reflects the present value of future subscription payments owed for the right to use another party's IT software or combined IT assets.

3713 PPP Liabilities. Represents liabilities arising from Public-Private Partnership (PPP) agreements as defined under GASB Statement No. 94. These obligations relate to the right-to-use infrastructure or other non-financial assets provided by a private partner in exchange for payments or other consideration.

3714 Other Long Term Liabilities. Represents long-term obligations not specifically classified elsewhere, including compensated absences, long-term notes payable, or other miscellaneous non-current liabilities.

4000 DEFERRED INFLOWS

Amounts arising from timing differences between recognition of inflows/outflows of resources and when related assets/liabilities are recognized. Deferred Outflows represent consumption of net position applicable to future periods (e.g., pension contributions, refunding charges).

Deferred Inflows represent acquisition of net position applicable to future periods (e.g., unavailable property taxes, pension gains, grants received in advance).

4100 **Deferred Inflows.** Deferred outflows and inflows of resources as defined by GASB. Outflows represent future consumption of net position, while inflows represent future acquisition of net position, applicable to subsequent reporting periods (e.g., pension/OPEB deferrals, debt refunding adjustments).

Deferred Inflows – Pensions. Pension-related deferred inflows (experience, assumption changes).

4111 Deferred Inflows – Pensions, Changes in Assumptions. Deferrals for actuarial assumption changes that reduce pension obligations.

4112 Deferred Inflows – Pensions, Differences Between Expected & Actual Experience. Deferrals for actuarial experience gains that reduce pension obligations.

Deferred Inflows – OPEB. OPEB-related deferred inflows (experience, assumption changes).

4121 Deferred Inflows – OPEB, Changes in Assumptions. Deferrals for actuarial assumption changes that reduce OPEB obligations.

4122 Deferred Inflows – OPEB, Differences Between Expected & Actual Experience. Deferrals for actuarial experience gains that reduce OPEB obligations.

Deferred Inflows – Other. Other deferred inflows, including refunding gains, lease/PPP/SBITA inflows, and hedging derivatives.

4131 Deferred Inflows – Gain on Debt Refunding. Gains from debt refunds deferred and amortized over the shorter of the old or new debt.

4132 Deferred Inflows – Loan Origination Fees. Fees received from loan originations recognized over the life of the loan.

4133 Deferred Inflows – Regulatory Credits (if applicable). Deferrals for regulated operations under GASB 65.

4134 Deferred Inflows – Unavailable Property Taxes. Property tax revenues not available within the fund availability period.

4135 Deferred Inflows – Unavailable Grants/Other Revenues. Grant or other revenues not available under modified accrual.

4136 Deferred Inflows – Leases/SBITAs. Lease/SBITA-related deferred inflows (GASB 87, 96).

4137 Deferred Inflows – Unamortized Premiums on Debt. Amounts representing bond issuance premiums or discounts that are amortized over the life of the related debt in accordance with GASB 65. These are reported as deferred inflows (or outflows, if discounts) until recognized in interest expense.

5000 FUND BALANCE/NET POSITION

Residual interest in the district's assets after liabilities and deferred inflows are deducted. In governmental funds this is Fund Balance, classified as Nonspendable, Restricted, Committed, Assigned, or Unassigned. In government-wide and proprietary statements this is Net Position, categorized as Net Investment in Capital Assets, Restricted, or Unrestricted.

5100 **Fund Balance.** The difference between assets plus deferred outflows and liabilities plus deferred inflows.

Nonspendable Fund Balance. Fund balance not in spendable form, such as inventories, prepaids, or long-term receivables, or legally required to remain intact.

5111 Nonspendable Fund Balance – Inventory. Funds that cannot be spent because they are tied up in inventory.

5112 Nonspendable Fund Balance – Prepaids. Funds that cannot be spent because they are tied up in prepaid items.

5113 Nonspendable Fund Balance – Long term Receivable. Funds that cannot be spent because they are tied up in long-term receivable.

5114 Nonspendable Fund Balance – Advance To Other Fund. Funds that cannot be spent because they are tied up in advances to other funds.

5115 Nonspendable Fund Balance – Permanent Fund Principal. Funds that cannot be spent because they are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

5116 Nonspendable Fund Balance – Revolving Accounts. Funds that cannot be spent because they are tied up in revolving accounts.

Restricted Fund Balance. Fund balance constrained by external parties, constitutional provisions, or enabling legislation.

5121 Restricted Fund Balance – Debt Service. Funds that are restricted for specific purposes by debt covenants.

5122 Restricted Fund Balance – Capital Projects. Funds that are restricted for specific purposes by federal regulations or grant requirements.

5123 Restricted Fund Balance – Special Revenue. Funds that are restricted for specific purposes by the Oregon Constitution.

Committed Fund Balance. Fund balance constrained by formal action of the governing body's highest level of authority.

5131 Committed Fund Balance – Board-Designated Capital. Amounts formally committed by board resolution for capital purposes.

5132 Committed Fund Balance – Board-Designated Stabilization. Formal commitment for rainy day/stabilization funds.

5133 Assigned Fund Balance – Capital. Amounts assigned by management for capital purposes.

Assigned Fund Balance. Fund balance intended for a specific purpose as expressed by governing body policy or delegated authority.

5141 Assigned Fund Balance – Operations. Management-assigned balances for specific programs or operating costs.

Unassigned Fund Balance. Residual classification for the General Fund; represents resources available for any purpose, or deficits in other governmental funds.

5151 Unassigned Fund Balance – General Fund Available. Residual balance available for any lawful purpose in the General Fund.

5152 Unassigned Fund Balance – Negative Fund Balances. Used to report deficits in other governmental funds.

5200 **Net Position.** The residual interest in assets after liabilities are deducted. For governmental funds, this is classified as nonspendable, restricted, committed, assigned, or

unassigned fund balance. For government-wide and proprietary statements, presented as net position: net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets. Net position invested in capital assets, net of accumulated depreciation/amortization and related outstanding debt.

5211 Net Investment in Capital Assets. Capital assets net of accumulated depreciation, reduced by outstanding debt related to those assets.

Restricted Net Position. Net position restricted by external parties, constitutional provisions, or enabling legislation for specific purposes.

5221 Restricted Net Position – Debt Service. Net position restricted by law or covenant for repayment of debt.

5222 Restricted Net Position – Capital Projects. Net position restricted for capital construction or acquisition.

5223 Restricted Net Position – Grants & Programs. Balances restricted by external grantors or enabling legislation for specific programs.

5224 Restricted Net Position – Other. Other externally restricted balances not captured above.

Unrestricted Net Position. Residual net position not restricted or invested in capital assets; available for general use.

5231 Unrestricted Net Position. Residual net position available for general operations and not otherwise restricted.

5232 Prior period – error correction. Adjustments to correct an error from a prior fiscal year.

5233 Prior period – accounting principle change. Adjustments for a change in accounting principle applied retroactively.

5234 Cumulative Effect of Change in Accounting Principles. Cumulative effect recognized for changes in accounting principles.

5235 Cumulative Effect of Change in Reporting Entity. Cumulative effect recognized for changes in the reporting entity.

6000 REVENUES / RESOURCES / ADDITIONS

Inflows of resources that increase fund balance/net position, other than from debt issuance or interfund transfers. Examples: property taxes, state school fund revenues, federal/state grants, tuition and fees, rentals, charges for services, investment income.

6100 **Taxes.** Ad valorem, local option, excise, construction, and other tax revenues including penalties and interest.

Ad Valorem Taxes. Ad valorem taxes levied.

6111 Ad Valorem Taxes – Current Year. Collections of current-year ad valorem (property) tax levies.

6112 Ad Valorem Taxes – Prior Year. Collections of delinquent ad valorem tax levies from prior years.

6113 Ad Valorem Taxes – Other. Other ad valorem tax collections not classified above (e.g., penalties assigned to ad valorem).

Local Option Taxes. Additional voter-approved property taxes beyond the standard levy.

6121 Local Option – Current Year. Collections of current-year voter-approved local option levy assessments.

6122 Local Option – Prior Year. Collections of delinquent local option levy assessments from prior years.

Excise / Construction Taxes. Taxes on construction or excise-based levies dedicated to education.

6131 Construction Excise Tax. Receipts from local construction excise taxes assessed on new development.

Penalties, Interest, and Other Taxes. Revenues from late payment penalties and interest on delinquent taxes.

6141 Tax Penalties & Interest. Interest and penalties earned on delinquent property and other taxes.

6142 Other Tax Revenues. Tax revenues not otherwise classified in the 6100 series.

6143 Natural Gas, Oil, and Mineral Receipts. State-managed natural resource receipts apportioned to districts.

6200 **Tuition & Fees.** Payments from students, families, or other individuals for instructional services, transportation, or other district-provided services.

Tuition. Payments from students or families for instruction.

6211 Tuition – Individuals (In-District). Payments from district residents for instructional services.

6212 Tuition – Community Services. Tuition for adult education, preschool, and other community classes.

Transportation Fees. Fees collected for transporting students.

6221 Transportation – Individuals. Fees charged to families for student transportation services.

Student Activity Fees. Revenues from extracurricular and activity participation.

6231 Class Registration Fee. Options collected to support course materials, uniforms, or testing costs.

6232 Athletic Participation Fee. Represents fees charged to students to participate in athletic programs, including costs related to uniforms, equipment, transportation, or other expenses necessary for participation. These are typically nonrefundable unless participation is canceled.

6233 Athletic Gate / Ticket Sales. Revenues from ticket sales, admissions, or gate receipts collected at district-sponsored events, including athletic contests, performances, tournaments, or other approved activities.

6234 Fundraising Revenues. Revenues generated from fundraising activities conducted by the district, school, or student groups under district control. Examples include product sales, auctions, and other fundraising events where the proceeds support school or student activities. Do not include donations, which should be reported under contributions and donations revenue.

6235 Bookstore. Revenues from the sale of books, instructional materials, apparel, supplies, or other items through a school-operated bookstore or

student store. Report gross sales prior to deducting costs of goods sold or related expenses.

6236 Other Student Activity Revenues. Other revenues from student activities not classified above.

Fines & Forfeitures. Revenues from fines, penalties, or forfeitures imposed.

6241 Fines & Forfeitures. Revenues from fines and forfeitures (e.g., library, parking).

Fees Collected for Others. Fees collected and held for third parties (e.g., testing, facility use when remitted to outside orgs).

6251 Fees Collected for Others (Custodial). Amounts collected and remitted to outside organizations; these are fiduciary in nature.

6300 **Services Provided & Sales.** Revenues from sales of goods or services (e.g., food sales, community service fees, rentals, transportation fees).

Community Services Sales. Revenues from services provided to the community (child care, rentals).

6311 Childcare / Preschool Fees. Tuition and fees for preschool, daycare, and after-school care.

6312 Community Education Fees. Fees for adult education, enrichment classes, and driver's education.

Food Sales. Proceeds from meal and food programs.

6321 Reimbursable Food Sales – Student Meals. Sales of student breakfasts, lunches, and à la carte items reimbursable under federal or state meal programs

6324 Non Reimbursable Food Sales – Student Meals. Sales of student breakfasts, lunches, and à la carte items not claimed for federal or state reimbursement.

6325 Non Reimbursable Food Sales – Adult Meals. Meals sold to staff, visitors, and other adults not claimed for federal or state reimbursement.

6326 Non Reimbursable Food Sales – Other. Food sales for catering, vending, or special events not claimed for federal or state reimbursement.

Rentals & Leases. Revenues from facility or equipment rentals and leases.

6331 Rentals – Facilities. Income from renting district buildings or facilities.

6332 Rentals – Equipment. Income from renting district equipment.

6333 Rentals – Textbooks. Income from textbook rentals.

6334 Rentals – Transportation. Revenue received from leasing or renting district-owned transportation assets to third parties, including other districts, organizations, or external entities.

6335 Mortgage Receipts. Receipts from mortgages held by the district (if applicable).

Fee Revenue from Districts. Fee for service and other cost recovery programs from Districts

6341 Fee Revenue from Districts. Fee for service and other cost recovery programs from Districts

Fee Revenue from Charter Schools. Fee for service and other cost recovery programs from Charter Schools

6351 Charges for Services to Charter Schools. Revenue earned under contractual agreements where the district provides specific services to a charter school (e.g., payroll processing, HR, business services, instructional support).

Other Sales. Other sales not classified above.

6361 Driver Education Fees. Represents fees collected from students to participate in driver education programs operated or sponsored by the district. These revenues include amounts charged for classroom instruction, behind-the-wheel training, and related materials. Do not include state reimbursements or grants, which should be recorded under intergovernmental revenues.

6362 Other Sales. Other sales not classified above.

6400 **Contributions & Donations.** Voluntary donations and gifts from private sources, fundraising proceeds, and similar contributions.

Contributed Capital. Non-exchange contributions dedicated to capital purposes (e.g., donated buildings/equipment, developer-built improvements). Recognize the asset and related revenue/contribution per GAAP; not fees for services.

6411 Contributed Capital. Non-exchange contributions of capital assets or resources for capital purposes.

Gifts / Donations. Voluntary donations from individuals or organizations.

6421 Donations from private sources. Voluntary contributions from individuals or organizations (non-capital).

Fundraising Revenue. Revenues from organized fundraising activities.

6431 Fundraising – other. Revenues from district/school-organized fundraising activities.

6500 **Investments & Miscellaneous.** Investment earnings, indirect cost recovery, rental income, fines, and miscellaneous revenues not classified elsewhere.

Interest Earnings. Revenues from interest earned on investments.

6511 Interest on investments. Interest earnings on bank deposits and investments.

6512 Accrued Interest. Accrued interest received or paid at the time of debt issuance as applicable.

Investment Gains / Losses. Realized gains or losses on investments.

6521 Investment gains (realized). Realized gains from the sale or redemption of investments.

6522 Investment losses (realized). Realized losses from the sale or redemption of investments (negative revenue).

Indirect Cost Recovery. Reimbursements for allowable indirect costs charged to grants.

6531 Grant Indirect Revenue. Recoveries of allowable indirect costs from grants and similar awards.

Miscellaneous Revenues. Revenues not classified elsewhere.

6541 Recovery of Prior Year Expenditure. Revenue recorded for the refund or recovery of an expenditure made in a prior fiscal year (i.e., a different budgetary period).

6542 Special Item Inflow (GovWide). Inflows within management's control that are unusual in nature OR infrequent in occurrence (GASB).

6543 Other Miscellaneous Revenues. Miscellaneous revenues not otherwise classified.

6544 Services provided to Other Funds (Internal Service). Internal Service Fund use only. Services provided other funds, such as printing or data processing.

6545 Insurance recoveries – capital. Insurance recoveries related to capital assets.

6546 Insurance recoveries – other. Insurance recoveries not related to capital assets.

6600 **Intergovernmental Revenues.** Inflows from other governments (federal, state, county, cities, ESDs, other LEAs) received as grants, entitlements, shared revenues, or on-behalf payments. Recognize when eligibility/time requirements are met (and "available" for governmental funds). Classify as unrestricted vs. restricted and operating vs. capital by purpose. Exclude interfund transfers, true exchange charges for services, and purely custodial pass-throughs with no administrative involvement.

Intergovernmental Revenues – District/Charter. Payments from districts or charter schools for instruction provided by the district/ESD.

6611 Tuition – Other Districts (in-state). Payments from Oregon districts for services provided by the district/ESD.

6612 Tuition – Other Districts (out-of-state). Payments from non-Oregon districts schools for services provided.

6613 Transportation – Districts (in-state). Revenue from Oregon LEAs for transportation services provided.

6614 Transportation – districts (out-of-state). Revenue from non-Oregon LEAs for transportation services provided.

6615 Staff Training & Professional Development Fees. Revenues from workshops, seminars, and in-service training the district provides.

6616 Special Programs / Student Instruction Fees. Revenues from direct instructional programs (e.g., STEM, CTE, alternative programs).

6617 Network, Technology & Data Services Fees. Fees for SIS hosting, data systems, device services, help desk, and technology repairs.

6618 Intergovernmental Revenue from Charter Schools. Statutory distributions remitted by the sponsoring district to a charter school representing the charter's share of State School Fund or other formula-based funding.

Intergovernmental Revenues – Local Other. Other local governmental revenues.

6622 Enterprise Zone School Support. Includes locally sourced payments that function as substitutes for property taxes but do not meet the definition of standard payments in lieu of taxes. These amounts are typically incidental, non-recurring, or arise from unique agreements, settlements, or adjustments with local entities.

6623 Other Revenue in Lieu of Taxes – Local. Includes locally sourced payments that function as substitutes for property taxes but do not meet the definition of standard payments in lieu of taxes. These amounts are typically incidental, non-recurring, or arise from unique agreements, settlements, or adjustments with local entities.

6624 County School Funds. Revenue distributed from county school funds.

6625 City & County Income Taxes. City and county income tax revenue.

Intergovernmental Revenues – Intermediate Restricted. Revenue from intermediate sources restricted for specific use.

6631 Operating Grants – Intermediate. Grants for the purpose of funding operating costs (not capital) from intermediate sources.

6632 Capital Grants – Intermediate. Grants for the purpose of funding capital from intermediate sources.

Intergovernmental Revenues – Intermediate Unrestricted. Revenue from intermediate sources not restricted for specific use.

6641 General Education Service District Funds. Revenues from ESD distributions for general education services.

6642 Excess ESD Local Revenue. Excess ESD local revenues distributed to districts pursuant to law.

6643 Other Revenue in Lieu of Taxes – Intermediate. Includes payments from intermediate governmental entities that serve as substitutes for property taxes but fall outside regular or statutorily defined PILOT programs. These payments are often situational, adjustment-based, or not part of an ongoing payment structure.

6644 Revenue for/on Behalf of the District – Intermediate. Revenue for or on behalf of the district from intermediate sources.

Intergovernmental Revenues – State Restricted. Revenue from state sources restricted for specific use.

6651 Operating Grants – State. State grant revenues received for the purpose of funding operating costs (not capital expenditures). Examples may include state-funded instructional support grants, student investment allocations, early literacy initiatives, mental health support grants, or other state programs intended to support ongoing operational activities.

6652 Capital Grants – State. Grants for the purpose of funding capital from state sources.

6653 State School Fund – Transportation Depreciation Set-Aside. Revenue received from the State School Fund specifically designated for transportation depreciation. These funds represent the portion of the State School Fund earmarked to offset the cost of pupil transportation equipment through a depreciation allowance.

Intergovernmental Revenues – State Unrestricted. Revenue from state sources not restricted for specific use.

6661 Revenue for/on Behalf of the District – State. Payments made by the state on behalf of the district (noncash or in-kind).

6662 State School Fund – General Support. Unrestricted State School Fund revenue for general operations.

6663 State School Fund – School Lunch Match. State match for the National School Lunch Program.

6664 State School Fund – Accrual. Accrual adjustments related to State School Fund entitlements.

6665 Common School Fund. Distributions from the Common School Fund.

6666 State Managed County Timber. Timber receipts managed by the state and apportioned to districts.

6667 Other Revenue in Lieu of Taxes - State. Includes state-sourced payments related to foregone property taxes that are not part of a formal or recurring state PILOT program. These may include one-time reimbursements, corrections, settlements, or ancillary payments authorized outside the normal property tax replacement framework.

Intergovernmental Revenues – Federal Restricted. Revenue from federal sources restricted for specific use.

6671 Operating Grants – Federal. Grants for the purpose of funding operating costs (not capital) from federal sources.

6672 Capital Grants – Federal. Grants for the purpose of funding capital from federal sources.

6673 Medicaid Administrative Claiming (MAC) Reimbursement. Medicaid Administrative Claiming (MAC) Reimbursement.

6674 Medicaid Reimbursement for Eligible Early Intervention. Revenues received from Medicaid reimbursements for eligible Early Intervention (EI) services provided to children from birth through age three. These funds are restricted and must be used to support the provision of early intervention and related services consistent with IDEA and Medicaid program requirements

6675 Medicaid Reimbursement for Eligible Early Childhood Special Education. Revenues received from Medicaid reimbursements for eligible Early Childhood Special Education (ECSE) services provided to children ages three through five. These funds are restricted and must be used to support ECSE services consistent with IDEA and Medicaid program requirements

Intergovernmental Revenues – Federal Unrestricted. Revenue from federal sources not restricted for specific use.

6681 Other Revenue in Lieu of Taxes - Federal. Includes federal payments associated with tax-exempt property that do not qualify as standard federal Payments in Lieu of Taxes (PILT). These amounts are typically irregular, supplemental, or arise from special federal actions, agreements, or adjustments.

6682 Federal Forest Fees. Receipts under federal programs distributing forest revenues.

6683 Impact Aid to School Districts for Operation (PL 874). Federal Impact Aid for operations (now under Title VII; formerly PL 874).

6684 Coos Bay Wagon Road Funds. Federal payments related to Coos Bay Wagon Road lands.

6685 Transportation Fees For Foster Children. Revenues for transporting foster children as authorized; may be federal-sourced via state.

6686 Medicaid Reimbursement for Eligible K-12 Expenses. Revenues received from Medicaid reimbursements for eligible health-related services provided to K–12 students. These funds are considered unrestricted pass-through revenues when used to offset allowable district expenditures under Medicaid Administrative Claiming or School-Based Health Services programs

Intergovernmental Revenues – Federal Unrestricted Cont.. Revenue from federal sources not restricted for specific use, continued.

6691 Medicaid Reimbursement for Non-IDEA. Revenues received from Medicaid reimbursements for eligible non-IDEA uses.

6692 Revenue for/on Behalf of the District – Federal. Revenue for or on behalf of the district from federal sources.

7000 EXPENDITURES / EXPENSES / DEDUCTIONS

Outflows of resources representing the cost of providing services and operating the district. Expenditures (governmental funds, modified accrual) are decreases in financial resources when goods/services are received and payable from current resources. Expenses (accrual basis) are decreases in net position recognized when incurred. Examples: salaries, benefits, services, supplies, capital outlay, debt service principal and interest.

7100 **Salaries.** Compensation paid to employees for services rendered (licensed, classified, substitutes, temporary, administrators).

Licensed Salaries. Wages for certified/licensed instructional staff.

7111 Licensed Salaries – Teachers. Gross wages paid to licensed teaching staff for instructional services.

7112 Licensed Salaries – Specialists. Gross wages paid to licensed specialists, such as counselors, psychologists, speech-language pathologists, and similar positions.

7113 Licensed Salaries – Other. Includes employees in positions that require a valid professional educator license by statute or rule and perform instructional program leadership, coordination, or support functions, but are not classroom teachers, specialists, administrators, or substitutes. Classification is based on position requirements, not the individual employee's credentials.

Classified Salaries. Wages for support staff (clerical, custodial, aides).

7121 Classified Salaries. Gross wages paid to classified managerial and supervisory staff.

Administrators. Salaries for principals, directors, and other administrators.

7131 Managers/Confidential/Supervisory. Voluntary contributions from individuals or organizations (non-capital).

7132 Principal Salaries. Gross wages paid to licensed administrators serving as school principals or assistant principals with direct responsibility for the management and instructional leadership of individual schools

7133 Director Salaries. Gross wages paid to licensed or classified administrators serving in director-level positions with districtwide or program-level management responsibility, excluding principals and assistant principals

7134 Administrator Salaries. Gross wages paid to administrative personnel with management or executive responsibilities.

Substitutes. Payments to substitute teachers and staff.

7141 Licensed Salaries – Substitutes. Gross wages paid to licensed substitute employees for temporary instructional assignments.

7142 Classified Wages – Substitutes. Gross wages paid to classified substitute employees for temporary assignments.

Temporary/Substitute Assignments. Compensation for limited-duration or seasonal work, including substitute/short-term teachers, aides, and other temps. Excludes overtime, regular salaries, and contractor payments.

7151 Temporary Salaries and Wages – Other. Gross wages paid to other employees employed on a temporary or seasonal basis.

Additional Salaries. Additional salaries.

7161 Temporary Salaries – Licensed. Gross wages of temporary employees—full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are hired on a temporary basis.

7162 Temporary Wages – Classified. Gross wages for work performed by temporary classified employees.

7163 Supplemental retirement stipends. Payments made to employees as part of negotiated or policy-based retirement incentives or supplemental retirement programs. These payments are typically provided in addition to regular salary and benefits and may be tied to early retirement agreements, longevity incentives, or negotiated retirement stipends.

7164 Unused Leave. Payments made to employees for accrued but unused leave balances, such as vacation or other compensated leave, at the time of separation, retirement, or payout events authorized by policy or collective bargaining agreements. These payments represent compensation for previously earned leave that was not taken.

7165 Payments/Penalties in Lieu of Insurance. Payments to employees in lieu of health insurance coverage.

7166 Additional Salaries. Gross wages paid to employees that do not meet the definition of another salary category.

7200 **Associated Payroll Costs.** Employer costs for retirement, PERS, Social Security/Medicare, health insurance, unemployment, and other employee benefits.

PERS. District payments to the state retirement system.

7211 Employer PERS Tier I/II. Employer retirement contributions for PERS Tier I/II plans.

7212 Employee Contribution – Pick-up. Employer-paid "pick-up" of required member contributions.

7213 PERS UAL Contribution. Employer-paid contributions to the Public Employees Retirement System (PERS) related to the Unfunded Actuarial Liability (UAL), representing the district's required share of pension costs attributable to prior service obligations.

7214 PERS UAL Debt Service Cost. Employer-paid PERS UAL costs identified as debt service–like payments under PERS policy, representing amortization of the district's share of the PERS Unfunded Actuarial Liability. These costs are classified as associated payroll costs, not bond debt service.

7215 Additional PERS UAL Contribution. Additional or supplemental employer-paid PERS UAL contributions required by statute, rate adjustments, or policy decisions beyond the standard employer contribution rate.

7216 OPSRP / Tier III Employer Contribution. Employer-paid retirement contributions to the Oregon Public Service Retirement Plan (OPSRP), representing the district's current service pension benefit cost.

Social Security / Medicare. Employer FICA contributions.

7221 FICA (Employer). Employer Social Security and Medicare contributions.

Insurance. Employer-paid premiums for employee insurance benefits, including medical, dental, vision, life, and disability insurance. This category captures the district's cost of providing group coverage and related insurance benefits to employees as part of total compensation. Subaccounts may be used to differentiate between specific types of insurance such as health, life, and disability.

7231 Health Insurance – Medical. Employer share of medical insurance premiums.

7232 Health Insurance – Dental/Vision. Employer share of dental and vision insurance premiums.

7233 Life Insurance. Employer's contributions toward employee life insurance premiums. Includes both term and group life insurance coverage provided as part of employee benefit programs.

7234 Long-Term Disability Insurance. Employer-paid premiums for long-term disability insurance coverage for employees, which provides income protection in the event of extended illness or disability.

Workers' Compensation. Premiums for workers' compensation insurance.

7241 Workers' Compensation. Premiums for workers' compensation coverage.

Unemployment Compensation. Employer costs for unemployment benefits.

7251 Unemployment Compensation. Employer unemployment insurance contributions and charges.

Other State Mandated Payroll Costs. Other state mandated payroll costs.

7261 Paid Family and Medical Leave Insurance (PFMLI). Employer-paid payroll tax required under state law to fund the Paid Family and Medical Leave Insurance program. This object records only the employer portion of PFMLI contributions.

7262 Statewide Transportation Payroll Tax. Employer-paid payroll tax imposed by the state to fund transportation or transit programs, assessed on employee wages and required by statute.

7263 Other State-Mandated Payroll Taxes. Employer-paid payroll taxes required by state law that are not otherwise classified, including new or temporary payroll taxes enacted after adoption of this chart of accounts.

Other Employee Benefits. Stipends paid to employees at or after retirement.

7271 Employer Contribution to Retirement Acct. Employer-paid contributions to employee retirement systems other than PERS, excluding employee-paid portions.

7273 Other Contractual Employee Benefits. Other employer-provided benefits (e.g., LTD, tuition reimbursement).

Other Post Employment Benefits. Employer-paid costs for employee benefits not classified elsewhere. This may include wellness program incentives, flexible spending account contributions, employee assistance program costs, or other miscellaneous benefits provided to employees outside of standard health, insurance, or retirement plans.

7282 Post-Retirement Health Benefits. Employer costs for health insurance or medical benefit coverage provided to retirees as part of post-employment benefits.

7283 Post-Retirement Life Insurance. Employer costs for life insurance coverage provided to retirees under post-employment benefit programs.

7284 Post-Retirement Long-term Care Coverage. Employer contributions toward long-term care insurance or similar post-employment benefits for retirees.

7300 **Services Purchased.** Expenditures for purchased services including instructional and non-instructional professional services, audit/legal, property, utilities, repairs/maintenance, and travel.

Instructional Prof Services. Payments for instructional consultants, tutors, trainers.

7311 Instructional services - contracted. Contracted instructional services (tutors, trainers, providers).

7312 Substitutes – Licensed (Contracted). Payments to third-party vendors or agencies for licensed substitute instructional staff, including substitute teachers, when the individual is not an employee of the district. Excludes employee wages and benefits.

7313 Substitutes – Classified (Contracted). Payments to third-party vendors or agencies for classified substitute staff (e.g., instructional assistants, clerical, or support staff) when the individual is not an employee of the district. Excludes employee wages and benefits.

7314 Sign Language Interpreters, Language Interpreters, and Translation Services. Payments for interpretation and translation services, including sign

language interpreters, spoken language interpreters, and document translation services, provided by contractors or vendors.

7315 Tuition Payments to Other Districts Within State. Tuition payments made to other public school districts within the state for the education of resident students, including inter-district agreements or placements.

7316 Tuition Payments to Other Districts Outside the State. Tuition payments made to public school districts outside the state for the education of resident students, including interstate agreements or placements.

7317 Tuition Payments to Private Schools. Tuition payments made to private schools or private educational institutions for the education of resident students, including placements required by student needs or program agreements.

7318 Other Tuition. Tuition payments not otherwise classified, including payments to charter schools, specialized educational programs, or other approved educational providers not captured in the categories above.

Non-Instructional Prof Services. Non-teaching professional services (IT, HR, business).

7321 Architect / Engineer Services. Expenditures for professional services provided by licensed architects, engineers, or similar professionals for consultation, planning, design, or oversight related to district facilities and infrastructure.

7322 Negotiation Services. Expenditures for professional services performed in negotiating or conferring with labor organizations or employee groups, including collective bargaining support.

7323 Management Services. Expenditures for professional services provided by individuals or firms qualified to assist district management in policy development, strategic planning, organizational analysis, or operational improvement.

7324 Data Processing Services. Expenditures for data processing or information management services performed by external organizations, agencies, or specialists, including services purchased from another governmental entity or contracted specialists performing specific tasks.

7325 Statistical Services. Expenditures for non-payroll professional services related to statistical analysis, data tabulation, research, or similar analytical work performed by qualified individuals or organizations.

7326 Election Services. Expenditures for costs incurred by the county clerk or other authorized entity in conducting school district elections. Typically used with Function 2310 – Board of Education Services.

7327 Contracted Transportation Services. Payments to external vendors or service providers for student transportation services performed under contract rather than by district-employed staff. Includes contracted bus routes, specialized transportation services, and other outsourced student transportation arrangements.

7328 Other Non-Instructional Professional and Technical Services. Expenditures for professional or technical services not otherwise classified, including sign language interpretation, language interpretation, and translation services when working with parents or the community.

Audit Services. Independent financial/compliance audit services.

7331 Audit services. Independent financial and/or compliance audit services.

Legal Services. Legal fees and contracted legal counsel.

7341 Legal services. Legal counsel and related legal services.

Property Services. Contracted property-related services (janitorial, rentals).

7351 Cleaning services. Contracted janitorial and cleaning services.

7352 Lease Operating. Operating leases of facilities or equipment.

7353 Rental. Rentals of facilities or equipment.

Utilities. Payments for electricity, water, gas, telecom.

7361 Electricity. Electric utility costs.

7362 Water and sewer. Water and sewer utility services.

7363 Gas/heating. Natural gas and other heating fuel services.

7364 Telecommunications/Internet. Phone, internet, and data communications services.

7365 Garbage. Waste removal services.

Repairs & Maintenance. Expenditures for upkeep and repair of facilities/equipment.

7371 Repairs & maintenance - buildings. Expenditures for routine and non-routine repairs and maintenance services performed to preserve or restore the condition of existing buildings and fixed structures. Includes work necessary to maintain buildings in an efficient operating condition and to prevent deterioration.

7372 Repairs & maintenance - equipment. Repairs and maintenance of movable, non-vehicular equipment, including instructional, technology, office, and facilities equipment.

7373 Repairs & maintenance - vehicles. Expenditures for repairs and maintenance services necessary to maintain district-owned vehicles in safe and operable condition.

Travel. Transportation, lodging, meals, and mileage reimbursements for staff and students.

7381 Student travel - reimbursable. Student transportation costs that are eligible for reimbursement under the State School Fund (SSF) reimbursement programs. Includes only transportation costs that meet SSF qualification criteria.

7382 Student travel - non-reimbursable. Student travel that is not reimbursed by state or other programs.

7383 Staff Travel - local (in-district). Local mileage, parking, and incidental travel within the district.

7384 Staff Travel - out of district (in-state). Travel outside the district but within the state.

7385 Staff Travel - out of state. Interstate travel costs.

Training. Activities that develop knowledge, skills, and competencies of district personnel. Includes costs of workshops, conferences, certification courses, and in-

service training for instructional, administrative, or support staff. May cover travel, materials, and contracted training services.

7391 Instructional Staff Development. Professional development focused on curriculum implementation, instructional practices, pedagogy, and instructional alignment.

7392 Non-Instructional Staff Development. Training and professional development for non-instructional personnel, such as administrators, clerical, maintenance, food service, or transportation staff, focused on improving operational efficiency and compliance.

7400 **Supplies & Materials.** Expenditures for consumable items such as instructional, office, custodial, technology, and food supplies.

Instructional Supplies. Classroom supplies and other physical instructional materials, including printed textbooks.

7411 Instructional Supplies – General. Consumable classroom and instructional supplies.

7412 Textbooks (Print). Printed textbooks and workbooks used for instruction that do not meet capitalization thresholds.

7413 E-Textbooks. Digital instructional e-textbooks when costs do not meet capitalization criteria.

7414 Library Books. Library and media center books not capitalized.

7415 Periodicals/Subscriptions. Magazines, journals, and other paper or electronic subscriptions.

7416 Instructional Software. Instructional software or platforms used for teaching and learning, when costs do not meet capitalization criteria.

Non-Instructional Technology Supplies. Non-capitalized technology items (software, peripherals).

7421 Technology Hardware (<$10k). Non-capitalized technology hardware and peripherals.

7422 Software (<$10k). Non-capitalized software and user licenses used for administrative, operational, or general district purposes when costs are below the capitalization threshold.

Other Supplies. Non-capital supplies not otherwise classified, including non-capital technology items (e.g., laptops or peripherals below the capitalization threshold), paper materials, and paper or electronic subscriptions below the capitalization limit, as well as similar small tools. Excludes capital assets, textbooks, food, and general classroom consumables.

7431 Office Supplies. Paper, pens, binders, and other office supplies. In

7432 Custodial supplies. Cleaning and janitorial supplies.

7433 Food Supplies – Cafeteria. Food purchased for cafeteria/food services.

7434 Food Supplies – Classroom. Food purchased for classroom programs and activities.

7435 Food Supplies – Other. Food purchased for other district purposes.

7500 **Capital Outlay.** Expenditures for acquiring or improving land, buildings, equipment, vehicles, buses, technology, and other capital assets.

Land. Acquisition of land.

7511 Land Acquisitions. Purchase of land parcels and related acquisition costs.

7512 Land Improvements. Expenditures for permanent improvements to land that enhance its use or extend its useful life, but do not include the cost of the land itself or the construction of buildings. Land improvements typically have a determinable useful life and are capitalized. Examples include site preparation, grading, paving, sidewalks, parking lots, fencing, outdoor lighting, landscaping (beyond routine maintenance), irrigation systems, drainage systems, athletic fields, playground structures, and similar improvements attached to or built upon the land. Routine maintenance and repairs should not be coded here.

Buildings. Construction or major improvements of buildings.

7521 Buildings. Acquisition or construction of buildings meeting capitalization thresholds.

7522 Building Improvements. Major improvements or renovations to existing buildings (capital).

7523 Bus Garage. Construction or major improvement of bus garages (capital).

Equipment (non-vehicle). Furniture, machinery, and other capital equipment.

7531 Equipment – Non-technology – Initial Purchase. Capital equipment purchases for new or additional non-technology equipment, excluding technology and vehicles, that establish or expand the district's inventory of capital assets.

7532 Equipment – Non-technology – Replacement. Capital equipment purchases for replacing existing non-technology equipment, excluding technology and vehicles, that maintain or renew the district's capital asset inventory without increasing capacity.

Vehicles / Buses. Purchase of vehicles, including school buses.

7541 Bus Improvements. Capital improvements to buses (e.g., retrofits).

7542 Bus Purchases. Acquisition of school buses.

7543 Other vehicles. Acquisition of non-bus vehicles (cars, vans, trucks).

Capitalized Technology. Technology purchases meeting capitalization threshold.

7551 Technology (capital). Capitalized technology purchases (hardware/software at or above threshold) the district owns.

Other Capital Assets. Other capital expenditures not classified above.

7561 Site improvements. Capital site improvements other than buildings (e.g., paving, fencing).

7562 Lease. Expenditures for capital assets acquired through leases that meet capitalization criteria under GASB 87, including right-to-use assets obtained through lease contracts. Used for leased assets only; excludes subscription-based IT arrangements. Expenditures for capital assets acquired through leases or Subscription-Based Information Technology Arrangements (SBITAs) that meet capitalization criteria under GASB 87 and GASB 96.

7563 SBITA. Expenditures for capitalized Subscription-Based Information Technology Arrangements (SBITAs) that provide the district the right to use software or IT resources over a defined contract term, in accordance with GASB 96.

7564 SBITA – Instructional. Capitalized SBITA expenditures for instructional software, platforms, or digital learning systems used to support teaching and learning, when the arrangement meets GASB 96 capitalization criteria.

Depreciation. Periodic expense representing the allocation of the cost of tangible capital assets over their estimated useful lives. Depreciation reflects the wear, deterioration, or obsolescence of assets such as buildings, equipment, and vehicles. Recorded in proprietary or government-wide statements in accordance with GASB standards.

7571 Depreciation Expense. Systematic allocation of the cost of capital assets over their useful lives.

Amortization. Periodic expense recognizing the reduction in value of intangible assets over their useful life. This includes amortization of capitalized software, licenses, patents, copyrights, and other non-physical assets in accordance with GASB standards. Typically recorded in proprietary or government-wide statements rather than the governmental fund level.

7581 Amortization – Intangible. Periodic expense recognizing the reduction in value of intangible capital assets over their useful lives. Includes amortization of internally developed or purchased software, licenses, patents, copyrights, and other non-physical assets in accordance with GASB guidance.

7582 Amortization – SBITA. Amortization of right-to-use subscription-based IT arrangement assets (GASB 96).

7583 Amortization – Leases. Amortization of right-to-use lease assets (GASB 87).

7584 Amortization – Bond Premium/Discount. Represents the systematic recognition of bond premiums or discounts over the life of the related debt. Premiums are amortized as a reduction of interest expense, and discounts are amortized as an increase to interest expense, in accordance with applicable

accounting standards. This category reflects the portion recognized in the current fiscal year.

7600 **Debt Service.** Expenditures for principal and interest payments on long-term debt obligations.

Principal. Payments of principal on bonds, notes, and leases.

7611 Principal – Bonds. Repayment of bond principal.

7612 Principal – Leases/Loans. Repayment of lease or loan principal.

7613 Principal – SBITA. Principal payments made to reduce the outstanding liability associated with a Subscription-Based Information Technology Arrangement (SBITA). These payments represent the repayment of the financed portion of the subscription agreement recognized as a liability.

Interest. Payments of interest on bonds, notes, and leases.

7621 Interest – Bonds. Interest expense on bonds.

7622 Interest – Leases/Loans. Interest expense on leases or loans.

7623 Interest – SBITA. Interest expense associated with a Subscription-Based Information Technology Arrangement (SBITA) liability. Represents the financing cost incurred over the life of the subscription agreement related to the outstanding SBITA obligation.

Other Debt Service Costs. Fiscal agent fees, issuance costs, and related expenses.

7631 Issuance Costs. Underwriter, legal, and other costs of issuing debt.

7700 **Other Objects.** Expenditures not classified elsewhere, including dues/fees, judgments and settlements, and indirect charges.

Dues & Fees. Membership dues, subscriptions, and similar fees.

7711 Dues. Professional memberships and association dues.

7712 Fees (licenses/permits/testing). Licenses, permits, testing, bank fees, audit filing fees, and other required or administrative fees paid to governmental entities, financial institutions, or regulatory bodies

7713 Taxes, Licenses and Assessments. NA

Judgments & Settlements. Court-ordered payments, settlements of claims.

7721 Judgments & Settlements – General. Court-ordered or negotiated settlements (insured or general).

7722 Judgments & Settlements – Uninsured. Uninsured losses and settlements borne by the district.

Indirect Charges. Allocated or internal charges not elsewhere classified.

7731 Indirect charges. Charges allocated internally (e.g., central service cost allocation).

Unrecoverable Bad Debt Write-Off. Write-off of uncollectible receivables related to SBITAs.

7741 Unrecoverable Bad Debt Write-Off. Write-off of uncollectible receivables (including SBITA-related).

Insurance Premiums. Expenditures for payments to commercial insurance carriers or other entities for insurance coverage, including property, liability, fidelity bonds, and excess/stop-loss coverage for self-insurance programs. Represents the cost of transferring risk to an outside insurer.

7751 Liability insurance. General liability insurance premiums including board or district liability insurance premiums.

7752 Property insurance. Property insurance premiums.

7753 Fidelity bond premiums. Fidelity and surety bond premiums.

7754 Student insurance. Student accident/medical insurance premiums.

Insurance Claims. Expenditures for the settlement of claims against the district when operating a self-insurance program. Includes payments for health, dental, workers' compensation, property, or liability claims made by employees, students, or third parties. Represents direct benefit/claim payments rather than premiums.

7761 Claims Paid. Benefits or claims paid to claimants (self-insurance/custodial).

Special Item Outflows. Within management's control but unusual/infrequent.

7771 Special Item Outflows. Items within management's control that are unusual or infrequent (classified per GASB).

Scholarship Awards. Scholarships awarded to students in accordance with program or donor criteria.

7781 Scholarship Awards from District Program. Scholarships awarded to students from district-established programs using district-controlled funds in accordance with adopted eligibility criteria.

7782 Scholarship Awards from Restricted Donor. Scholarships awarded to students using donor-restricted funds in accordance with donor-imposed restrictions and eligibility requirements.

Benefit Payments (Trust). Benefit payments to participants/beneficiaries of trust arrangements (e.g., pension/OPEB).

7791 Benefit Payments (Trust). Benefit payments to participants/beneficiaries of pension/OPEB or other trust arrangements.

Administrative Expenses. Administrative expenses of fiduciary funds (custodial or trust), including trustee fees.

7811 Administrative Expenses. Administrative expenses of fiduciary funds (custodial or trust), including trustee fees.

Distributions to Other Governments. Payments of amounts collected on behalf of other governments (e.g., remitting fees).

7821 Distributions to Other Governments. Remittances of amounts collected for other governments.

Refunds of Collections. Refunds of amounts previously collected in custodial capacity.

7831 Refunds of Collections. Refunds of amounts previously collected in a custodial capacity.

PERS UAL Lump Sum Payment to PERS. A one-time payment made to the Public Employees Retirement System (PERS) to reduce an employer's Unfunded Actuarial Liability (UAL), separate from regular employer contribution rates.

7851 PERS UAL Lump Sum Payment to PERS. District's lump-sum payment to reduce unfunded actuarial liability (UAL); fund-level = expenditure, gov-wide = deferred outflow under GASB 68

Taxes and Licenses. Payments for taxes, licenses, registrations, and similar governmental charges required to operate district programs or assets, including business licenses, vehicle registrations, and other statutory or regulatory fees.

7861 Taxes and Licenses. Payments for taxes, licenses, registrations, and similar governmental charges required to operate district programs or assets, including business licenses, vehicle registrations, and other statutory or regulatory fees.

8000 TRANSFERS / OTHER FINANCING

Inflows or outflows from one fund to another and other financing.

8100 **Other Financing Sources.** Amounts received by a fund from another fund within the same school district to finance expenditures or expenses of the receiving fund. These are not revenues from external sources but internal reallocations of resources, such as transfers from the General Fund to a Capital Projects or Debt Service Fund. Transfers In are always balanced by a corresponding Transfer Out in the sending fund.

Transfers In. Transfers of resources into a fund.

8111 Interfund Transfers In – Operating. Operating transfers received from other funds.

8112 Interfund Transfers In – Capital. Capital transfers received from other funds.

8113 Interfund Transfers In – Expenditures. Transfers in recorded as corrections/recognition on the expenditure side.

8114 Interfund Transfers In – Other. Other transfers in from other funds.

Transits (Inflows). Temporary receipts or pass-through amounts held by a fund before being remitted to another entity or fund. These do not represent revenue to the district but are custodial in nature, such as funds collected for student organizations, inter-fund clearing, or agency activities.

8121 Transits – Cash inflows. Transit cash flows recognized as other financing sources/uses.

8122 Transits – Goods inflows. Transit of goods recognized as other financing sources/uses.

Long-Term Debt Financing Sources. Proceeds and related items from long-term financing (bonds, notes, leases/SBITAs, refundings) and issuance-related accruals. In governmental funds these are other financing sources (not revenue); in proprietary funds they map to liabilities with cash-flow classification in capital & related financing.

8131 Bond Proceeds – New Issuance. Proceeds from the sale of newly issued bonds.

8132 Bond Premiums/Discounts (Net). Net premiums or discounts associated with bond issuance.

8133 Loan Proceeds. Proceeds from new loans.

8134 Lease Proceeds. Present value of proceeds recognized at commencement of a lease.

8135 Refunding Debt Proceeds. Proceeds from refunding transactions.

8136 Gain on Sale of Capital Assets. Gain recognized on the sale of capital assets above carrying amount.

8137 Gain on Sale of Other Assets. Gain on sale of surplus property not capitalized.

8200 **Other Financing Uses.** Proceeds from issuance of bonds, loans, lease agreements, and refundings.

Transfers Out. Transfers of resources out of a fund.

8211 Interfund Transfers Out – Operating. Operating transfers to other funds.

8212 Interfund Transfers Out – Capital. Capital transfers to other funds.

8213 Interfund Transfers Out – Revenue. Transfers out recorded as corrections/recognition on the revenue side.

8214 Interfund Transfers Out – Other. Other transfers out to other funds.

8215 Intergovernmental Transfers Out – Charter Schools. Amounts remitted by sponsoring school districts to charter schools representing the charter's share of State School Fund or other funding.

8216 Intergovernmental Transfers Out – Recovery Schools. Amounts remitted by sponsoring school districts to recovery schools representing the recovery's share of State School Fund or other funding.

8217 Intergovernmental Transfers Out – Alternative Schools. Amounts remitted by sponsoring school districts to alternative schools representing the alternative's share of State School Fund or other funding.

Transits (outflows). Transits recognized as other financing.

8221 Transits – Cash Outflows. Transit cash flows recognized as other financing sources/uses.

8222 Transits – Goods Outflows. Transit of goods recognized as other financing sources/uses.

9000 BUDGET OBJECTS

Objects specific to budgetary reporting.

9100 **Budget Objects.** Objects specific to budgetary reporting.

9111 Unappropriated Ending Fund Balance. Budgeted reserve.

9112 Contingency / Planned Reserve. Budgeted reserve for unforeseen expenditures.

Function Dimension

The Function dimension represents the broad operational purpose of expenditure. This dimension is required by GASB for financial statement presentation.

1000 INSTRUCTION

Activities dealing directly with the interaction between teachers and students, including classroom instruction and other instructional settings. Includes salaries, instructional materials, and classroom services.

1100 **Instruction.** Activities dealing directly with the teaching of students or the interaction between teacher and students. Instruction may occur in classrooms, homes, hospitals, co-curricular settings, or through approved media (computer-based instruction, TV, radio, correspondence). Includes instructional assistants. Teacher travel costs connected with teaching assignments are also considered instructional.

1111 Elementary. Instructional activities provided to students in the elementary grades, generally kindergarten through grade 5 or 6, depending on district configuration. Includes direct classroom instruction, curriculum delivery, and instructional support focused on foundational academic skills such as literacy, mathematics, science, and social studies. Excludes administrative and support services not directly related to instruction.

1121 Middle School. Instructional activities provided to students in the middle grades, generally grades 6 through 8. Includes direct classroom instruction, curriculum delivery, and instructional support designed to advance subject-area learning and support adolescent academic development. Excludes extracurricular activities and non-instructional support services unless they are an integral part of the instructional program.

1131 High School. Instructional activities provided to students in the secondary grades, generally grades 9 through 12. Includes direct classroom instruction, curriculum delivery, and instructional support leading to high school credit, graduation requirements, and postsecondary readiness, including career and technical instruction when primarily instructional in nature. Excludes extracurricular activities and non-instructional support services unless they are integral to instruction.

1141 Pre-Kindergarten. Instructional activities provided to children prior to kindergarten entry. Includes classroom instruction, curriculum delivery, and

instructional support that directly contribute to early learning and school readiness. Excludes childcare, custodial care, and non-instructional support services unless they are integral to the instructional program.

1151 Adult/Continuing Instruction. Instructional activities provided to adults and out of school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests or enrichment.

2000 SUPPORT SERVICES

Services that provide administrative, technical, and logistical support to facilitate and enhance instruction. Includes services such as counseling, health, transportation, administration, and technology.

2100 **Support Services – Students.** Activities designed to assess and improve student well-being and/or supplement the teaching process (guidance, health, attendance, social work, psychological services).

Attendance & Social Work Services. Improve attendance; resolve home–school–community issues; home-school admin; drug/alcohol programs.

2111 Attendance & Social Work Services. Improve attendance; resolve home–school–community issues; home-school admin; drug/alcohol programs.

Guidance Services. Counseling, college/career planning, referrals, and program coordination.

2121 Guidance Services. Counseling, college/career planning, referrals, and program coordination.

Health Services. Medical, dental, nursing, and mental-health services not part of direct instruction.

2131 Nursing Services. Health services provided by licensed nursing personnel to support a student's ability to safely attend school and participate in educational activities, including medication administration, health monitoring, and implementation of medical care plans.

2132 Medical Services (Diagnostic/Evaluative). Medical services provided by licensed medical professionals for diagnostic or evaluative purposes necessary to determine a student's educational needs or eligibility, excluding services provided solely for medical treatment.

2133 Nutrition Services. Specialized nutrition-related services required to meet a student's educational needs, including dietary planning, feeding support, and implementation of nutrition accommodations.

Psychological Services. Testing, evaluation, counseling, and management of psychological services.

2141 Psychological Evaluation & Assessment. Assessment services conducted by qualified professionals to evaluate cognitive, behavioral, emotional, or psychological functioning for eligibility determination, educational planning, or progress monitoring.

2142 Counseling & Behavioral Health Services. Direct individual or group counseling and mental or behavioral health services that address social-emotional needs, behavioral regulation, and student well-being to support educational participation.

2143 Family Training, Counseling, Home Visits, Other Supports. Services that support families in understanding and implementing educational or developmental plans for their child, including parent training, counseling, home visits, and related family-focused supports. These services are individualized or directly connected to a specific student's educational or intervention plan.

2144 Behavioral Consultation Services. Professional services that assess student behavior, develop behavior intervention strategies, and provide guidance to staff and families to support positive behavioral outcomes. This includes consultative and assessment services, including development of behavior intervention strategies and guidance provided to staff and families; does not include direct therapeutic counseling.

2145 Autism Spectrum Disorder Services. Specialized services addressing the instructional, communication, behavioral, and social needs of students with autism spectrum disorders, delivered in accordance with individualized educational or service plans.

2146 Social Work Services. Services provided by qualified social workers to address social, emotional, environmental, or family factors that affect a student's educational performance and access to instruction.

Speech Pathology & Audiology. Identify, assess, and treat speech, hearing, and language impairments.

2151 Speech-Language Therapy. Therapeutic services provided by licensed speech-language pathologists to address speech, language, voice, fluency, or feeding disorders that impact educational participation.

2152 Audiology Services. Services related to the identification, evaluation, and management of hearing loss, including assessments, monitoring, and support for the use of hearing devices.

2153 Augmentative Communication. Services and supports that provide alternative or supplemental communication methods for students with communication impairments, including communication systems, devices, and related training.

2154 Sign Language Services. Communication services, including sign language interpreting or transliteration, provided to ensure effective access to instruction for students who are deaf or hard of hearing.

Other Student Treatment Services. Activities associated with providing services, such as occupational therapy, physical therapy, adaptive physical education, etc.

2161 Occupational Therapy. Therapeutic services that support the development of fine motor, sensory processing, self-help, and functional skills necessary for participation in educational activities.

2162 Physical Therapy. Therapeutic services that support the development, maintenance, or improvement of gross motor skills, mobility, and physical functioning required for educational participation.

2163 Assistive Technology Services. Services related to the selection, acquisition, customization, training, and maintenance of assistive technology devices that increase, maintain, or improve a student's functional capabilities.

2164 Vision Services. Services provided to infants and young children with visual impairments to support early development and learning, including assessment, instruction in visual skills, and use of adaptive materials or devices.

2169 Other Student Treatment Services. Student treatment or therapeutic services not otherwise classified, including specialized or emerging supports necessary for educational participation.

Student Support Services Management. Direction/management of special ed, ELL, and other student support programs.

2171 Student Support Services Management. Direction/management of special ed, ELL, and other student support programs.

2200 **Support Services – Instruction.** Activities assisting instructional staff with content and delivery of learning experiences (curriculum development, professional development, libraries, media, technology support).

2211 Improvement of Instruction. Planning, development, and evaluation to improve instruction.

2221 Educational Media Services. Library/media centers; instructional resources (hardware, software, print/digital).

2231 Student Achievement Assessment. Measuring and monitoring student progress toward goals.

2241 Instructional Staff Development. Professional learning for instructional staff.

2300 **Support Services – General Administration.** Activities concerned with establishing and administering policy for district operations (board of education, superintendent, legal services).

2311 Board of Education. School board operations, policy, elections, legal.

2321 Executive Administration. Activities associated with the overall general administrative or executive responsibility for the entire district

2322 Executive Administration Staff Development. Professional learning for executive administration staff.

2400 **Support Services – School Administration.** Activities concerned with area-wide supervisory responsibility (principals, assistant principals, directors of instruction with administrative duties).

2411 Office of the Principal Services. School-level administration (principals, assistants, clerical).

2412 Principal Staff Development. Professional learning for principals and assistant principals.

2491 Other School Administration. School administration not classified above.

2500 **Support Services – Business.** Activities concerned with fiscal operations, payroll, purchasing, warehousing, risk management, facilities operations & maintenance, and internal services for school operations.

2511 Business Support Management. Direction/management of business operations.

2521 Fiscal Services. Budgeting, accounting, payroll, auditing, and financial management.

2541 Operation & Maintenance. Custodial, utilities, repairs; safe, operable facilities/grounds.

2551 Student Transportation. Transportation services provided to convey students between home, school, and school-related activities, including routing, supervision, and related operational costs.

2561 Alternative Transportation. Walking/cycling/public transit or other approved alternatives (HB 3014).

2571 Internal Services. Purchasing, warehousing, duplicating, printing.

2600 **Support Services – Central Services.** Activities supporting instruction and administration, such as planning, research, evaluation, HR, IT, staff development, statistical analysis, and data processing.

2611 Central Support Services Management. Direction/coordination of central services.

2621 Planning, Research, Evaluation & Grants. Systemwide planning, research, evaluation, and grant writing.

2631 Information Services. Communications, publications, translation services, and public information.

Staff Services (HR). Recruiting, placement, transfers, HR, staff health/accounting. Staff services and human resources activities not otherwise classified, including general HR operations, personnel administration, and staff support activities that are not specific to recruitment, retention, or induction.

2641 Recruitment Activities. Activities related to attracting, identifying, and hiring qualified staff, including recruitment advertising, job fairs, candidate outreach, background checks, signing incentives, and recruitment-related contracts or stipends. When funded with Title II, this code identifies recruitment activities subject to federal reporting requirements.

2642 Retention / Induction Activities. Activities designed to support onboarding, induction, mentoring, and retention of staff, including new-teacher induction programs, mentoring and coaching for early-career educators, retention incentives, and structured support activities. When funded with Title II, this code identifies retention and induction activities subject to federal reporting requirements.

2649 Other Staff Services. Staff services and human resources activities not otherwise classified, including general HR operations, personnel administration, and staff support activities that are not specific to recruitment, retention, or induction.

Technology Services. IT management, networking, data processing, SIS.

2661 Technology Services. IT management, networking, data processing, SIS.

Records Management. Records retention and disposal.

2671 Records Management. Records retention and disposal.

Interpretation and Translation Services. Activities that facilitate communication between school personnel and students or families who are non-English-speaking or hearing-impaired. Includes oral interpretation, written translation of educational materials, and related contracted services.

2681 Family Language Interpretation. Oral interpretation services provided to families to facilitate communication related to educational programs, meetings, evaluations, and service planning.

2682 Educational Translation Services. Written translation services that convert educational documents, notices, and materials into languages accessible to students or families.

2700 **Support Services - Post Employment Benefits.** Costs associated with benefits provided after employment.

2711 Centralized Post Employment Benefits. Activities and costs associated with post-employment benefits provided to former employees, when those costs are managed, funded, or accounted for centrally rather than allocated to individual instructional or support functions. Includes employer costs for retiree benefits such as health insurance, life insurance, and other post-employment benefits recognized after separation from service.

3000 ENTERPRISE AND COMMUNITY SERVICES

Activities concerned with providing noninstructional services to students, staff, or the community. Includes food services, community services, and enterprise operations.

3100 **Food Services.** Activities providing meals and snacks to students and staff (preparation, serving, delivery). Includes school nutrition programs.

3111 Food Services. Activities providing meals and snacks to students and staff (preparation, serving, delivery). Includes school nutrition programs.

3200 **Enterprise Services.** Operations financed and operated like private businesses, where costs of providing goods/services are financed primarily through user charges (e.g., bookstores, rentals, printing).

3211 Other Enterprise Services. Other fee-based operations (non-food).

3300 **Community Services.** Activities not directly related to educating pupils, such as recreation programs, civic activities, public libraries, child care programs, and community welfare. Also includes district-funded scholarships.

3311 Community Services Management. Oversight of community programs (childcare, custodial care, etc.).

3321 Community Recreation. Recreation programs for the community.

3331 Tribal Government Consultation. Government-to-government consultation between tribal governing bodies and districts.

3341 Family Engagement Services. Building strong, collaborative relationships between families, schools, and community systems to support child development, academic success, and overall family well-being. These services are programmatic or community-wide and are not tied to individualized student intervention plans

3351 Civic Services. Civic activities, PTA/lectures/forums.

3361 Public Library Services. Public/community library services.

3371 Welfare Activities Services. Personal-needs assistance (stipends, clothing, etc.).

3381 Nonpublic School Services. Services to nonpublic school students (instruction, transport, health, social work).

3391 Other Community Services. Community programs not otherwise classified; may include scholarships.

3400 **Custody and Care of Children Services.** Programs for custodial care of children in day/residential schools or child care centers not part of the instructional program, and whose attendance is not included in district ADM counts.

3411 Custody & Care Services. Custodial/day or residential care not tied to instruction.

4000 FACILITIES ACQUISITION AND CONSTRUCTION

Activities concerned with acquiring land, buildings, and equipment; constructing, remodeling, or renovating facilities; and improving existing sites and structures.

4100 **Facilities Acquisition & Construction Services.** Activities related to acquiring, constructing, and renovating school facilities. Includes land purchase, new buildings, major upgrades, professional services (architect/engineering), and site improvements (parking, playgrounds, landscaping).

4111 Facilities Management. Direction/management of facilities acquisition and construction.

4121 Site Acquisition & Development. Land/site purchase and development.

4131 Land Improvements. Grading, utilities, fencing, and similar site improvements.

4141 Capitalized Lease/SBITA. A capitalized lease is a contract that allows a lessee to use an asset while transferring most of the ownership benefits and risks from the lessor to the lessee. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

4151 Building Acquisition/Construction. Purchase, construction, or major improvements to buildings.

4161 Equipment Acquisition. Major equipment (furniture, vehicles, large systems).

4171 Technology Acquisition. Technology infrastructure and large-scale systems.

4181 Other Capital Items. Capital items eligible for bonding not elsewhere classified.

4191 Other Construction Services. Facilities/construction activities not otherwise classified.

5000 OTHER USES (NON-DEBT, NON-TRANSFER)

Expenditures that represent uses of resources not classified as operating instruction, support services, facilities acquisition, debt service, or interfund transfers. This category captures budgetary uses that are not related to service delivery but are still authorized uses of funds under Local Budget Law.

5100 **Other Uses (non-debt, non-transfer).** Expenditures that represent uses of resources not classified as operating instruction, support services, facilities acquisition, debt service, or interfund transfers. This category captures budgetary uses that are not related to service delivery but are still authorized uses of funds under Local Budget Law.

5111 Other Uses (non-debt, non-transfer). Expenditures that represent uses of resources not classified as operating instruction, support services, facilities

acquisition, debt service, or interfund transfers. This category captures budgetary uses that are not related to service delivery but are still authorized uses of funds under Local Budget Law.

5121 Apportionment of Funds by ESD or LEA. Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from an LEA acting as the fiscal agent for a grant distributed to other districts or other agencies.

6000 DEBT SERVICE

Expenditures made to repay principal and interest on long-term obligations, including bonds, notes, leases, and other financing arrangements.

6100 **Debt Service.** Expenditures made to repay principal and interest on long-term obligations, including bonds, notes, leases, and other financing arrangements.

6111 Debt Service. Expenditures made to repay principal and interest on long-term obligations, including bonds, notes, leases, and other financing arrangements.

7000 TRANSFERS

Budgeted transfers of resources between funds to support authorized purposes, including operating support, debt service support, or capital financing.

7100 **Transfers.** Budgeted transfers of resources between funds to support authorized purposes, including operating support, debt service support, or capital financing.

7111 Transfers. Budgeted transfers of resources between funds to support authorized purposes, including operating support, debt service support, or capital financing.

8000 OPERATING CONTINGENCY

Budgeted appropriations set aside for unforeseen or unanticipated expenditures during the fiscal year, as permitted under Oregon Local Budget Law

8100 **Operating Contingency.** Budgeted appropriations set aside for unforeseen or unanticipated expenditures during the fiscal year, as permitted under Oregon Local Budget Law

8111 Operating Contingency. Budgeted appropriations set aside for unforeseen or unanticipated expenditures during the fiscal year, as permitted under Oregon Local Budget Law

9000 UNAPPROPRIATED ENDING FUND BALANCE / RESERVES

Budgeted amounts representing resources not appropriated for expenditure during the fiscal year and carried forward as ending fund balance or reserves.

9100 **Unappropriated Ending Fund Balance / Reserves.** Budgeted amounts representing resources not appropriated for expenditure during the fiscal year and carried forward as ending fund balance or reserves.

9111 Unappropriated Ending Fund Balance / Reserves. Budgeted amounts representing resources not appropriated for expenditure during the fiscal year and carried forward as ending fund balance or reserves.

Grant Dimension

The Grant dimension was created to support consistent grant identification and consolidated grant expenditure reporting. Standardized grant codes simplify data extraction and reduce manual reconciliation. The grant dimension is focused on defining the grants required to be tracked by ODE. This dimension will be updated as new grants become available. Resources that are not grants can be coded as "Non-Grant Designation".

000 NON-GRANT DESIGNATIONS

A designation used to identify funding sources or financial activities that are not associated with a grant award. This category is used when a grant identifier is not applicable to the transaction or program being recorded. This designation ensures that financial activities unrelated to grant funding can still be recorded within systems that require a grant field while clearly distinguishing them from grant-funded programs.

> **000 Non-Grant 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.

100 LOCAL/REGIONAL/PRIVATE GRANTS

Grants funded or administered by local governmental entities, regional agencies, educational service districts, or other intermediary organizations that distribute funds to subrecipients. These funds may originate from local sources or may represent funds passed through multiple entities before reaching the final recipient. This category includes grants provided by counties, municipalities, regional agencies, or other local governmental units.

> **100 Local/Regional/Private Grants.** Local and private grants. Do not use this code to track all local resources.

200-400 STATE GRANTS

Grants funded and administered by a state government agency. These grants may be distributed through formula allocations, legislative appropriations, or competitive application processes and are intended to support programs or services consistent with state policy objectives. Funding originates from state sources, although in some cases state grants may include state-administered allocations of broader programs that are not classified as federal grants within this structure.

201 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.

202 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.

203 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).

204 High School Success - Measure 98. Funds directed at improving high school student progress towards graduation.

205 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.

206 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.

207 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).

210 Early Literacy Community Grants. Grants to improve early literacy outcomes through community-based partnerships.

211 Early Literacy Success School District Grants. Grants to support school districts and public charter schools in improving early literacy programming and student outcomes through resarch-aligned PK-3 literacy instruction and Pre-K-5th grade curricular materials and implementation.

212 Early Literacy Tribal Grants (OIE). Supports tribal communities in delivering culturally grounded literacy instruction.

220 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)

221 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.

222 Latinx Student Success Plan. Provides funding to organizations to support implementation of the LGBTQ2SIA+ Student Success Plan (see OARs 581-017-0747 through 0762)

223 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)

224 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)

225 LGBTQ2SIA+ Student Success Plan. Provides funds to enhance support, engagement, and success for LGBTQ2SIA+ youth in Oregon.

230 Youth Development Oregon (YDO) Community Investment Grants. Provides funding to address protective factors that prevent school disengagement, unhealthy behaviors, and criminal activity.

231 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.

232 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.

240 Community Partnership Grants (Chronic Absenteeism/Every Day Matters). This grant focuses on funding community-centered approaches to address the root causes of chronic absenteeism

241 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

250 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).

251 EAC Special Education Stipends for Educators. Provides stipends for educators specializing in special education to address shortages.

252 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.

253 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.

254 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.

255 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.

260 English Learner Outcomes Program (ELOP) - HB 3499. Provides funding to implement identified best practices for English Learnings, 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.

261 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).

270 After School Meal/Snack Program (Start Up and Expansion Grant). Provides reimbursement for nutritious snacks and meals served in afterschool enrichment programs.

271 Breakfast After the Bell. SSA-aligned allocation to expand student participation in breakfast programs.

272 Breakfast and Summer Lunch Programs. Provides funding to supplement federal reimbursement programs for breakfast and summer lunches that ensure recipient eat for free.

273 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.

274 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.

275 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.

276 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

277 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

280 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 re-hospitalized frequently.

281 Juvenile Detention Education Program (JDEP). Provides funding for educational services to students aged 12-18 housed overnight in county juvenile detention facilities.

282 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.

283 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

284 Youth Correction Education Program (YCEP). Provides funding for education services to be delivered to youth age 12-21 currently incarcerated in Oregon Youth Authority closed custody correctional facilities.

290 CTE Revitalization Grants. Oregon state grants supporting innovation and expansion of high school CTE programs.

291 Secondary Career Pathway. Career Pathway grant funding is intended to incentivize school districts to develop programs that increase the number and diversity of students who earn three or more credits in a high quality CTE program that is a pathway to high wage and in-demand jobs (HB 3072).

292 Secondary Career Pathway Support Grants. Secondary Career Pathways Support funds are utilized to offset costs associated with the additional work required to fulfil the duties listed above, to provide professional growth opportunities for the CTE Regional Coordinator (including updated equipment/supplies), or to support regional consortium activities.

301 Oregon School Capital Improvement Matching (OSCIM) Program. Provides funding from the issuance of State General Obligation Bonds (Article XI-P) to provide matching funding to school districts that pass Local General Obligation Bonds to finance capital improvement projects.

302 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.

303 State School Fund (SSF) Transportation Equipment. Funds for equipment, staff and supplies to support school transportation.

304 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

305 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.

306 Healthy School Facilities Fund - Lead Testing Reimbursement Program. Funds covering the costs of remediating drinking water fixtures with elevated levels of lead.

310 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.

311 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.

312 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. 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.

313 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.

314 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.

320 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.

321 Regional Educator Network (REN) Grants. Provides funding to 10 Regional Educator Networks based at ESDs across the state.

330 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.

331 Foster Care Transportation Grant. Same program; specific allocation for LEA/district implementation.

332 Vision Screening. Provides reimbursement to the ESDs and the Lions Club to do vision screenings in schools.

333 Menstrual Dignity Act. Provides funding for menstrual products for all students, K-12, in all public school buildings in Oregon

334 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.

340 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.

400 Other State Grants. Other State Grants not listed

500-800 FEDERAL GRANTS

Grants funded by the federal government that are awarded through a competitive application or proposal process. Applicants must submit program proposals that are evaluated against established criteria, and funding is awarded based on merit, program design, or demonstrated need. These grants are generally discretionary, may be limited in duration, and may require periodic reapplication or renewal.

501 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.

502 Title I, Part A – School Improvement Grants. Provides proportionate share of Title IA funds to support lowest performing Title IA schools.

510 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.

511 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.

520 Title I, Part D – Neglected & Delinquent Subpart 1. Provides funding to school districts or ESDs with a state operated neglected (LTCT) or delinquent (YCEP) educational program.

521 Title I, Part D – Neglected & Delinquent Subpart 2. Provides funding to school districts with a locally run neglected or delinquent facility within district boundaries.

530 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.

540 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.

541 Title III, Part A - Immigrant Sub-Grant. Provides funding to districts experiencing a significant impact of immigrant youth. This calculation requires a significant increase over a three-year time period.

550 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.

551 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.

560 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.

561 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.

562 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.

570 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.

571 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.

580 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.

581 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.

590 School Breakfast Program. The School Breakfast Program (SBP) provides reimbursement to states to operate nonprofit breakfast programs in schools and residential childcare institutions.

591 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 childcare institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day.

592 Special Milk Program for Children. The Special Milk Program provides milk to children in schools, childcare institutions, and eligible camps that do not participate in other Federal child nutrition meal service programs.

593 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 childcare centers, day care homes, and adult day care centers.

594 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.

595 NSLP Equipment Assistance Programs. Provides funding to support the upgrading and improvement of equipment used primarily in the National School Lunch/School Breakfast Program.

596 Fresh Fruit and Vegetable Program. USDA program providing free fresh fruits and vegetables during the school day to improve student health.

601 CTE Perkins V Basic Grant. Provides funding to support state leadership activities and career and technical education programs.

602 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

610 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).

611 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).

612 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.

620 McKinney Vento Education for Homeless Children & Youth. Federal McKinney-Vento funds ensuring educational access and stability for homeless students.

630 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.

631 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.

640 Comprehensive Literacy State Development (CLSD). Federal grants to support expanding the use of high-quality, evidence-based literacy practices in Oregon's highest-need schools. CLSD grants are aligned to the Early Literacy Success School District Grants allowable uses but support programming across the birth-12th grade continuum.

650 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.

660 Charter Schools Program Grants. Grants to Charter Management Organizations for the Replication and Expansion of High-Quality Charter Schools (CMO Grants) competition.

670 Strengthening Mental Health in Education (Community Care Demonstration Project). Supports community-based health, education, and care coordination to address student and family needs.

800 Other Federal Grants. All other federal funding not specified.

Program

The Program dimension was created to support consolidated programmatic grant reporting at ODE and enables tracking of programs funded by multiple revenue sources. This dimension is separate from the grant dimension to allow space for more detailed grant reporting and to support reporting on programs with multiple funding streams. Any expenditure that does not have a program can be coded as "0000 – No program assigned". Districts may continue to use historical allocation methods for grant expenditures and program expenditures under this chart of accounts.

0000 NON PROGRAM/OPERATIONAL

Expenditures and activities not attributable to a specific instructional or support program. Includes general operations, custodial services, facilities maintenance, and other non-program costs.

0000 No Program Assigned. Expenditures and activities not attributable to a specific instructional or support program. Includes general operations, custodial services, facilities maintenance, and other non-program costs.

1000 INSTRUCTIONAL PROGRAMS

Programs with instructional focus.

1100 **Instructional Program.** Programs with instructional focus.

Literacy. Programming to ensure that children leave school proficient in reading and writing in one or more languages, with as many opportunities to build on their funds of knowledge in additional languages as possible.

1111 Literacy Curricula & Materials. Curricula & materials for literacy instruction and programming.

1112 Literacy Curricula & Materials Professional Learning. Professional learning activities focused specifically on the implementation, use, and alignment of adopted curriculum & materials, instructional resources, and content standards, including vendor-led or curriculum-specific training.

1113 Literacy Professional Learning & Coaching. Professional learning, coaching, mentoring, and capacity-building activities for educators and staff that are not limited to a specific curriculum, including instructional coaching, leadership development, and general pedagogy.

1114 Literacy High-Dosage Tutoring. Tutoring meeting the high-dosage tutoring and qualified tutor criteria: provided outside of core instruction, at least 2 times per week over a 10-week period, to four or fewer students per instructor.

1115 Literacy Licensed Staff. Salaries and benefits of licensed literacy coaches, specialists, and interventionists. Note: Expenditures for high-dosage tutoring staff should be coded as Literacy High-Dosage Tutoring.

1116 Literacy Extended Learning Programs. Programming that occurs outside of the regular school day, during school breaks, or programming that is home-based.

1117 Literacy Extended Learning Programs - Kindergarten Transition Programming. Programming supporting students' transition from early childhood settings to kindergarten that occurs during the summer months.

College Level Opportunities. Programs ensuring high school students across Oregon have the opportunity to earn college credit while in high school.

1121 College Level Opportunities. Courses offering simultaneous high school and college credit, including AP and IB courses.

1200 **Expanded Learning.** Programs providing out-of-school time learning such as before school, afterschool, summer learning, and intersession programs.

Afterschool or Before School. Programs providing services to students outside of the regular school day during the school year.

1211 Afterschool or Before School Academic Support. Standards-aligned supplemental instruction delivered outside of the regular school day, includes high-dosage tutoring, small group instruction, skill recovery/acceleration. Use when the primary purpose of expenditure is direct, targeted instruction in core academics.

1212 Afterschool or Before School Well-Rounded Learning. Integrated, well-rounded programs delivered outside of the regular school day that combines academic enrichment with high interest hands-on learning (e.g; project-based learning, arts, STEM, PE/Health, service learning, career exploration, field

experiences). tutoring may be included, but not the primary focus of the expenditure.

1213 Equitable Services Afterschool or Before School. Standards-aligned after or before school programming for private school students in equitable service programs.

Summer Learning. Programs providing summer school services for students.

1221 Summer School Academic Support. Academic/enrichment summer courses open to all students.

1222 Summer School Well-Rounded Learning. Integrated, well-rounded programs delivered over the summer that combines academic enrichment with high interest hands-on learning (e.g.; project-based learning, arts, STEM, PE/Health, service learning, career exploration, field experiences). tutoring may be included, but not the primary focus of the expenditure.

1226 Equitable Services Summer Learning. Targeted EL/at-risk interventions during summer for private school students in equitable service programs.

1300 **Early Learning Programs.** Programs serving students who are pre-kindergarten aged.

1311 Head Start / Collaboration Programs. Partnership or braided funding for Head Start programs.

1321 Childcare / Early Childhood Wraparound. Extended day or wraparound early learning and childcare.

1331 Preschool Promise. State-funded preschool programs for eligible families.

1341 Kindergarten Readiness / Transition. Programs supporting students' transition from early childhood settings to kindergarten that happen outside of the summer.

1400 **Career & Technical Education (CTE).** Programs providing occupational, technical, and work-based learning opportunities aligned with career pathways.

1411 Career and Technical Education. Career and technical education programs aligned to industry standards.

1500 **Alternative Programs.** Serves students who need nontraditional pathways to graduation (credit recovery, alternative schools).

1511 Public Alternative Programs. District-sponsored alternative education programs, including credit recovery, re-engagement programs, or nontraditional settings.

1512 Private Alternative Programs. Services provided through contracted private or non-profit organizations offering alternative education options for students at risk of academic failure, disengagement, or non-completion. These programs operate outside district-managed facilities.

1513 District Alternative Programs. District-operated programs offering nontraditional instructional settings designed to meet the needs of students requiring flexible schedules, individualized instruction, or behavioral or credit-recovery support.

1514 Other Alternative Programs. Alternative education programs that do not fall into the private or district-operated categories, including cooperative or inter-district programs established to serve unique student populations.

2000 SPECIAL PROGRAMS

Programs delivering instructional and related services for students with disabilities or students identified as gifted and talented.

2100 **Programs for the Talented and Gifted.** Special learning experiences for students identified as gifted or talented.

2111 Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

2200 **Special Education Programs.** Programs delivering instructional and related services for students with disabilities.

2211 Programs for Student with Disabilities. Special Education provides special education and related services and activities to eligible children aged 5 (in kindergarten) through 21 in elementary-secondary special education programs in accordance with IDEA Part B - Section 611.

2212 Extended School Year (ESY). Extended School Year (ESY) refers to special education instruction and related services provided outside the regular school

year when required to ensure a student with a disability receives a Free Appropriate Public Education (FAPE) and to prevent significant regression, as determined by the student's Individualized Education Program (IEP).

2213 Early Intervention (EI). Early Intervention provides early intervention special education services to eligible children aged birth to 3 in accordance with IDEA Part C.

2214 Early Childhood Special Education (ECSE). Early Childhood Special Education provides preschool special education services to eligible children aged 3-5 (in preschool) in accordance with IDEA Part B - Section 619.

2215 Parentally Placed Private School Students (PPPS). IDEA dollars used to fund equitable services for students parentally-placed at private schools.

Regional Inclusive Services. Programs providing specialized services, often unavailable locally, including instruction in areas like Braille, sign language, assistive technology, and independent living skills.

2221 Vision Impairment Programs. Regional Inclusive Services programs for vision Impairment.

2222 Deaf or Hard of Hearing Programs. Regional Inclusive Services programs for deaf or hard of hearing.

2223 Autism Programs. Regional Inclusive Services programs for autism.

2224 Traumatic Brain Injury Programs. Regional Inclusive Services for traumatic brain injury.

2225 Orthopedic Impairment Programs. Regional Inclusive Services for orthopedic impairment.

2226 Deafblindness Programs. Regional Inclusive Services for deafblindness.

3000 TARGETED STUDENT SUPPORT

Programs providing additional services for at-risk, English learners, and disadvantaged students (e.g., Title I, EL, interventions).

3100 **Academic Interventions.** Programs targeting at-risk students through remediation, CEIS, and other early intervention services.

3111 Comprehensive/Coordinated Early Intervening Services (C/CEIS). Voluntary and/or mandatory services for students needing additional academic or behavioral supports funded by IDEA, Part B.

3200 **Improving Basic Programs.** Programs that provide targeted assistance, schoolwide services, and family engagement to improve academic outcomes for disadvantaged students.

3211 Targeted Assistance Program. Targeted Assistance Programs differ from Schoolwide Programs in that services are provided only to identified eligible students rather than to all students in a school.

3212 Equitable Services for the Targeted Assistance Program. Targeted assistance through equitable services for identified Title I private school students.

3213 Title I Schoolwide. Title I schoolwide programming

3214 Family–School Engagement Events. Title I activities that increase family participation and communication.

3215 Equitable Services Parent & Family Engagement. Title I activities that increase private school equitable service family participation and communication.

3216 Teen Parent Program. Services and educational programs supporting students who are pregnant or parenting, providing childcare, counseling, and flexible academic scheduling to ensure continued educational progress.

3217 Salary Equalization. Salary Equalization establishes equity in funding between Title I-A funded schools. It is designed to take into account school-by-school variations in personnel costs, such as seniority-pay differentials or fringe benefit differentials. It is intended to address situations where similar per-child amounts would result in different levels of service because the salary and benefit costs of Title I-A staff at one school are higher for the equivalent staff at another Title I-A school.

3300 **Supporting Effective Instruction.** Programs aligning with the Student Success Account initiatives.

Professional Development. Programs to improve student achievement through teacher and principal professional development.

3311 Content Areas. Costs associated with professional learning in academic content areas, STEM, career and technical education.

3312 Using Data and Assessments. Costs associated with data teams/PLCs or professional learning on developing formative assessments.

3313 Educator Evaluation. Costs associated with training on providing feedback, teacher and principal evaluation systems, including costs for data platforms.

3314 School Safety and Climate. Costs associated with improving school conditions, including Social Emotional Learning, PBIS, trauma informed practices, mental health, drug/alcohol abuse prevention/intervention, sexual abuse prevention/intervention.

3315 Instructional Strategies. Strategies to support improved instruction for all students, including focal groups (e.g., English Learners, students experiencing disabilities, TAG).

3316 School Improvement. Costs associated with school improvement planning and interventions.

3317 Equitable Services for Professional Development. Professional development through equitable services for identified private school students.

Recruitment & Retention. Costs associated with recruitment and retention of effective teachers and principals.

3321 Teacher Leadership. Staffing costs for teacher leadership roles, such as instructional coaching, PLC leaders, TOSAs.

3322 Mentoring and Induction. Costs associated with new teacher and new principal onboarding and mentoring.

3323 Educator Incentives. Hiring incentives, such as differential pay/bonuses or reimbursement for endorsement/tuition costs.

3324 Recruitment Activities. Costs associated with development programs for paraeducators, partnerships with educator preparation programs, recruting beyond typical efforts (e.g.,job fairs).

Class Size Reduction. Staffing costs for additional licensed FTE, at grades K-3, where classroom size is reduced to 20 or fewer students for all classrooms in the grade affected.

3331 Class Size Reduction. Staffing costs for additional licensed FTE, at grades K-3, where classroom size is reduced to 20 or fewer students for all classrooms in the grade affected.

Professional Learning Convenings. Convenings for the coordination and provision of professional learning.

3341 Coordinating Body Convenings. Activities contributing to convenings that support the coordination and planning of professional learning.

3342 Networked Learning Convenings. Activities supporting convenings that directly deliver professional learning.

Title II-A Grant Administration. Administrative costs for the Title II-A grant.

3351 Professional Learning Grant Administration. Administrative costs for professional learning grants.

3400 **Dropout Prevention.** Programs focusing on preventing school dropout before high school graduation.

3411 Dropout Prevention. Programs focusing on preventing school dropout before high school graduation.

3500 **Migrant Education.** Programs that support the unique educational needs of eligible migrant children and youth.

Migrant Program Student Services. Instructional or other services for migrant students to meet state standards.

3511 Migrant Program Student Services. Instructional or other services for migrant students to meet state standards.

Migrant Program Administrative Services. Migrant program administrative costs.

3512 Migrant Program Administrative Services. Migrant program administrative costs.

3522 Migrant Program Equitable Services. Supplemental ELA, math, science, and social studies instruction for migrant students enrolled in private school equitable service programs.

3600 **Neglected & Delinquent.** Programs providing supplemental services to students in local or state institutions for neglected, delinquent, or at-risk youth.

Academic & Transition Services. Academic and re-entry supports for students in neglected/delinquent facilities.

3611 Title I-D Academic Support. Tutoring and instruction for students in correctional or neglected institutions.

3612 Transition/Re-entry Supports. Services to help youth transition back to local schools or employment.

Professional Development. Professional learning for teachers, principals, and school leaders.

3621 Teacher & Leader PD. Evidence-based PD activities improving instruction.

3622 Equitable Services Professional Development. Evidence-based PD activities improving instruction via equitable services to private schools.

Recruitment & Retention - Neglected & Delinquent. Activities that attract and retain high-quality staff.

3631 Recruitment & Retention. Activities that attract and retain high-quality staff.

3700 **English Language Programs.** Programs providing services to improve English language acquisition.

Language Instruction and Access to Core Instruction. Programs that increase language instruction and access to core subject matter.

3711 Language Instruction. Instructional services designed to support students' language development and proficiency, including English language development and language acquisition supports provided as part of instructional programming.

3712 Access to Core Instruction. Supports and services that enable students to meaningfully access core academic instruction, including accommodations, instructional supports, and access-related services that remove barriers to participation in the general education curriculum.

3713 Equitable Services English Learner Programs. Direct ELD instructional services for EL private school students in equitable service programs.

Immigrant Student Support. Programs that support immigrant students.

3714 Immigrant Student Supports. Services and supports provided to meet the academic, social, emotional, and integration needs of immigrant students, including orientation, family engagement, and targeted student assistance.

3721 Equitable Services Immigrant Student Supports. Orientation, transition, and academic supports for immigrant youth participating in equitable services in a private school.

3722 Dual language and immersion. Programmatic instructional models in which academic content is delivered in two languages or through immersion to support biliteracy, language development, and academic achievement for participating students.

3800 **Student Support & Academic Enrichment.** Programs that support a well-rounded education. Student Support & Academic Enrichment program codes apply only to Title IV–funded activities and are not intended to replace Function, Curriculum, or Grade-level coding.

Well-Rounded Education. Academic enrichment in subjects beyond ELA/math.

3811 Well-Rounded Ed Supports. Music, arts, STEM, AP/IB, and enrichment courses funded by Title IV.

3812 Equitable Services Well-Rounded Ed Supports. Music, arts, STEM, AP/IB, and enrichment courses at private schools funded by Title IV equitable services.

Healthy and Safe Schools. Activities improving school climate, mental health, and safety.

3821 Healthy and Safe Schools Supports. Mental health, drug prevention, and violence prevention.

3822 Equitable Services Healthy and Safe Schools Supports. Mental health, drug prevention, and violence prevention at private schools through an equitable service program.

Effective Use of Technology. Supports to increase access to technology and digital learning.

3831 Educational Technology Supports. Devices, software, PD for tech integration.

3832 Equitable Services Educational Technology Supports. Devices, software, PD for tech integration at private schools through equitable service programs.

4000 TARGETED STUDENT SUPPORT, CONT.

Programs providing additional services for at-risk, English learners, and disadvantaged students (e.g., Title I, EL, interventions).

4100 **Native Education Supports.** Programs supporting Indian, Native Hawaiian, and Alaska Native students.

4111 Title VI Native Ed Supports. Academic and cultural enrichment for Native students.

4200 **Homeless Education.** Programs supporting the education of homeless children and youth under McKinney-Vento.

Academic Supports - Homeless Education. The provision of tutoring, supplemental instruction, and enriched educational services that are linked to the achievement of the same challenging State academic standards as the State establishes for other children and youths.

4211 Tutoring & Supplemental Instruction. Tutoring, supplemental instruction, and enriched educational services aligned to state academic standards for homeless children and youth.

Identification, Evaluation & Enrollment Supports - Homeless Education. The provision of expedited evaluations of the strengths and needs of homeless children and youths, including needs and eligibility for programs and services (such as educational programs for gifted and talented students, children with disabilities, and English learners, services provided under title I of the Elementary and Secondary Education Act of 1965 [20 U.S.C.

6301 et seq.] or similar State or local programs, programs in career and technical education, and school nutrition programs).

4221 Expedited Evaluations & Eligibility Supports. Expedited evaluations of strengths/needs and eligibility for programs/services (SPED, EL, TAG, Title I, CTE, nutrition, etc.).

4222 Records, Enrollment & Document Fees. Fees/costs to obtain/transfer records needed to enroll (birth certificates, immunization records, transcripts, guardianship, evaluations, etc.).

Staff Capacity & Rights Awareness - Homeless Education. Professional development and other activities for educators and specialized instructional support personnel that are designed to heighten the understanding and sensitivity of such personnel to the needs of homeless children and youths, the rights of such children and youths under this part, and the specific educational needs of runaway and homeless youths.

4231 Professional Development for Educators and Support Personnel. Professional development and activities to increase understanding of McKinney-Vento needs, rights, and educational needs of homeless children and youth.

Health & Specialized Support Referrals - Homeless Education. The provision of referral services to homeless children and youths for medical, dental, mental, and other health services.

4241 Health Referral Services. Referral services for medical, dental, mental health, and other health services.

4242 Specialized Instructional Support & Counseling. Specialized instructional support services (including violence prevention counseling) and referrals for such services.

Transportation Assistance - Homeless Education. The provision of assistance to defray the excess cost of transportation for students under section 11432(g)(4)(A) of this title, not otherwise provided through Federal, State, or local funding, where necessary to enable students to attend the school selected under section 11432(g)(3) of this title.

4251 Excess Cost Transportation. Assistance to defray excess transportation costs necessary to attend school of origin/selected school when not otherwise funded.

Early Childhood Supports - Homeless Education. The provision of developmentally appropriate early childhood education programs, not otherwise provided through Federal, State, or local funding, for preschool-aged homeless children.

4261 Early Childhood Programming Supports. Developmentally appropriate early childhood education supports for preschool-aged homeless children when not otherwise provided.

Outreach, Engagement & Re-Engagement - Homeless Education. The provision of services and assistance to attract, engage, and retain homeless children and youths, particularly homeless children and youths who are not enrolled in school, in public school programs and services provided to nonhomeless children and youths.

4271 Outreach and Engagement. Services/assistance to attract, engage, and retain homeless children/youth, especially those not enrolled.

4272 OST, Mentoring & Summer Learning Supports. Before/after-school, mentoring, and summer programs providing tutoring/homework help/supervision.

Family Engagement & Coordination - Homeless Education. The provision of education and training to the parents and guardians of homeless children and youths about the rights of, and resources available to, such children and youths, and other activities designed to increase the meaningful involvement of parents and guardians of homeless children or youths in the education of such children or youths.

4281 Parent/Guardian Education & Involvement. Training and activities to increase parent/guardian involvement and awareness of rights/resources.

4282 Interagency Coordination. Coordination between schools and agencies providing services to homeless children and youth.

Basic Needs & Barrier Removal - Homeless Education. Activities to address the particular needs of homeless children and youths that may arise from domestic violence and parental mental health or substance abuse problems.

4291 School Supplies Distribution. School supplies distributed at shelters/temporary housing or other locations.

4292 Non-School Facility Space & Supplies. Adaptation of space and purchase of supplies for non-school facilities used to provide MV services.

4293 Crisis-Related Supports (DV, Family Mental Health, Substance Abuse). Activities addressing needs arising from domestic violence and parental mental health or substance abuse issues impacting students' access/participation.

4294 Emergency Assistance to Remove Barriers. Other extraordinary/emergency assistance needed to enable attendance and full participation. Use sparingly with documentation and allowability support.

5000 COMMUNITY & ENRICHMENT PROGRAMS

Activities that provide educational, cultural, recreational, or enrichment opportunities for students and the broader community beyond the regular K–12 instructional program. Includes adult education, family engagement initiatives, and community partnerships that use district facilities or resources to support lifelong learning and community involvement.

5100 **Community & Enterprise Programs.** Programs providing community education, enterprise operations, and cultural/recreational activities.

Community Education. Programs providing educational services to the broader community.

5111 Community Learning Programs. Educational programs open to the broader community.

5112 Family Workshops & Events. Family-focused workshops and informational events.

Enterprise Operations. Fee-based programs operated by schools (e.g., bookstore, athletics concessions).

5121 School-Run Enterprises. Fee-based operations (e.g., bookstore, concessions, rentals).

5122 Enterprise Admin & Billing. Budgeting, billing, and compliance for enterprise operations.

Cultural & Recreational Programs. Community-oriented arts, music, and recreational activities.

5131 Community Recreation. Recreation programs (sports, fitness, games) for community use.

5132 Community Arts & Music. Arts and music programs/events for community participants.

5200 **Recovery Programming.** Provides students with a specialized high school education experience tailored to meet the needs of students with substance use and co-occurring behavioral health challenges.

5211 Recovery Programming. Provides students with a specialized high school education experience tailored to meet the needs of students with substance use and co-occurring behavioral health challenges.

6000 ADULT & CONTINUING EDUCATION

Programs offering adult basic education, ESL, GED, workforce development, and postsecondary transition opportunities.

6100 **Adult Basic Education.** Programs providing foundational adult education, ESL, and high school equivalency services.

Adult Basic Education. Instruction for adults in reading, writing, math, and life skills.

6111 Adult Literacy. Reading/writing literacy for adults.

6112 Adult Numeracy & Digital Basics. Math and essential digital skills for adults.

English as a Second Language (Adult). Instruction in English for adult learners who are non-native speakers.

6121 Adult ESL. English language instruction for adult learners.

6122 ESL Civics / Community English. ESL with a focus on civic participation and community navigation.

High School Equivalency. Preparation for GED or other equivalency certification.

6131 GED Preparation. Preparation for GED/HSE assessments.

6132 HSE Readiness Workshops. Test-readiness seminars and study supports.

6200 **Continuing & Postsecondary Transition.** Programs supporting continuing education, workforce training, and postsecondary transition for adults and high school graduates.

Postsecondary Transition. Programs supporting students' transition from high school to higher education or workforce.

6211 Postsecondary Transition Planning. Planning and navigation for college, training, or workforce entry.

6212 College & Career Readiness Workshops. Application, financial-aid, and readiness seminars.

Continuing Education. Community-based continuing education for lifelong learning.

6221 Community Education Courses. Community-based continuing education offerings.

6222 Lifelong Skills Workshops. Noncredit personal/professional skill development.

Workforce Training. Adult training programs aligned to workforce and employer needs.

6231 Workforce Certification. Training aligned to industry credentials.

6232 Employment Readiness Bootcamps. Job-search, interviewing, and workplace skills.

7000 CHILD NUTRITION

Programs providing meal services, nutrition education, and compliance oversight during school year and summer.

7100 **Child Nutrition.** Programs providing nutritious meals and snacks to eligible children and adults.

7111 Food Service – Operations. Child Nutrition programming operations.

7112 Food Service – Administration. Child Nutrition programming administration.

Curriculum Dimension

The Curriculum Area dimension supports the coding of instructional content area. Only expenditures with instruction function codes need a curriculum area code. Expenditures without a curriculum area can be coded as “00 – Non-instructional/General Operations”.

00 NON-INSTRUCTIONAL / GENERAL OPERATIONS

Expenditures not associated with a specific subject or curricular area. Includes administrative, operational, and non-instructional costs.

00 Non-Instructional / General Operations. Expenditures not tied to a specific academic or curricular subject, including administrative, operational, and general school functions.

10 CORE ACADEMIC

Foundational instructional areas essential to K–12 education, including English language arts, mathematics, science, social studies, and world languages. These subjects form the academic core required for student proficiency and graduation.

11 English Language Arts. Instruction in reading, writing, literature, composition, grammar, and communication skills, including literacy development.

12 Social Studies. Instruction in history, geography, civics, economics, government, sociology, and related 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, data science, and applied mathematics.

15 Languages. Instruction in world languages, heritage language programs, linguistics, and dual-language or immersion models.

16 General Education. Curriculum activities that support multiple subjects or grade levels.

20 OTHER ACADEMIC

Instructional areas and programs that extend or apply learning beyond the core, including the arts, physical education, health, driver's education, and extracurricular activities. These areas support whole-child development and applied learning.

21 Visual Arts. Instruction in two- and three-dimensional visual media such 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 exercise and sports. Instruction on 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 delivered during the school day for credit or required participation. This includes physical education classes, health instruction, and related curriculum-based activities.

27 Social Emotional Learning. Learning experiences related to social emotional learning programming.

30 CAREER & TECHNICAL EDUCATION (CTE)

State-approved programs that integrate academic knowledge with technical and occupational skills to prepare students for postsecondary education, careers, and lifelong learning. Includes professional and industry-based pathways.

31 Arts, Information & Communication. CTE strand focused on visual arts, media, design, and communication technologies.

32 Business & Management. CTE strand emphasizing business operations, entrepreneurship, and financial literacy.

33 Health Sciences. CTE strand preparing students for health and medical service careers.

34 Human Services. CTE strand covering child development, education, hospitality, and community service professions.

35 Industrial & Engineering Systems. CTE strand including construction, manufacturing, automotive, and engineering technology.

36 Natural Resource Systems. CTE strand addressing agriculture, forestry, environmental management, and sustainability.

37 Public Safety & Law. CTE strand preparing students for careers in law enforcement, fire science, and emergency response.

38 STEM & Emerging Technologies. CTE strand in science, technology, engineering, mathematics, and new technical disciplines.

39 Other Professional / Technical. CTE strand reserved for district-defined or emerging technical programs not covered elsewhere.

40 21ST CENTURY LEARNING

Instructional programs emphasizing digital literacy, innovation, critical thinking, communication, collaboration, and global citizenship. Designed to equip students with the skills necessary for success in a rapidly changing world.

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.

50 EXTRACURRICULARS

Programs outside of regular school-day activities.

51 Drivers' Education. Instruction in traffic laws, safety, and driving skills to prepare students for licensure.

52 General Athletics. Athletics and other related extracurriculars. “General Athletics” is intended for extracurricular athletic programs that occur outside the regular instructional day and are not part of required classroom instruction. This includes interscholastic sports, team athletics, coaching stipends, athletic events, and related support activities.

53 Other Extracurricular. Other extracurricular activities.

Accountability Measure Dimension

The Accountability Measure dimension was added to align education agency fiscal data to Senate Bill 141 priorities. While use of the dimension is required, districts may use "No Accountability Measure Assigned" until final definitions are issued.

00 **No Accountability Measure Assigned.** No Accountability Measure assigned.

10 **High-Quality Learning Experiences for All Students.** Instruction, curriculum, and educational programs that are research-based, standards-aligned, and designed to engage all students deeply and meaningfully with Oregon's academic standards. Oregon requires districts to adopt high-quality instructional materials and practices that support equitable access and improved student outcomes, as outlined in state rules and the Quality Education Model.

20 **Aligned and Focused Educational Systems.** The coordination of policies, resources, data, and instructional practices across all levels of the district to ensure that every component of the education system works toward common goals. In Oregon, this means using data-driven decision-making, aligning curriculum with state standards, and ensuring that district operations and supports are focused on student success and closing opportunity gaps.

30 **Engaged Partners and Community.** Active collaboration and ongoing engagement with families, community organizations, business partners, and other stakeholders to support student learning and well-being. Oregon emphasizes broad and meaningful community engagement, particularly in Career and Technical Education (CTE) planning and Student Success Act implementation, to ensure programs reflect local needs and elevate diverse voices.

40 **Safe and Inclusive Schools.** School environments that prioritize physical and emotional safety, equity, and belonging for all students and staff. Oregon's requirements include implementing comprehensive prevention systems, culturally responsive mental health supports, anti-bullying programs, and trauma-informed practices to ensure all students feel supported in their identity and can thrive.

50 **Committed and Supported Staff.** Recruitment, retention, and ongoing professional development of educators and staff, with an emphasis on diversity,

equity, and staff well-being. Oregon requires districts to report on staff positions, experience, and equity, and to provide adequate support so staff can effectively serve all students and contribute to a positive school culture.

Location Dimension

The Location dimension supports the coding of expenditures to buildings aligned to the Oregon Department of Education's Institution Directory. ODE recommends using the Institution Lookup Search for more detail about each location. ESDs and other education agencies may continue using existing methods to allocate expenditures by location.

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 Bilquist 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 Chenowith 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 Faulconer-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 Behavorial 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 Cooporative
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 Schoo, 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 Schoo-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 Bridging 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

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 State School Fund (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,
- Accountability to voters and taxpayers, and
- Alignment of resources with educational outcomes

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.

Generally Accepted Accounting Principles (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 separately using PBAM dimensions (program, grant) instead of comingling 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.

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:

- 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.

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

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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 I.T. arrangements (SBITAs). 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 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, 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 method 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 (Less Than 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).

Subscription Based I.T. Arrangements 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.

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.
- Capital Outlay: Expenditures recorded in capital objects in fund statements; capitalized and depreciated at government-wide level.
- Debt Service: Reported separately by debt service functions; 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 education agency applies GAAP and ensure comparability across EAs and fiscal years**.**

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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.

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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.

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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.

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5. Leases and Subscription Liabilities

GASB references for Leases (GASB 87) and Subscription Liabilities (GASB 96)

- 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.

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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**.**

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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.

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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.

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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.

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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.

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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: 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. ODE's Office of Accounting manages this process.

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 from ODE's Office of Accounting.

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's Office of Finance & Administration 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

Category	Amount	Basis of Allocation
Custodial & Utilities	$25,000	Square footage
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 8: 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 **OAR 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. Education agencies 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, education agencies 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.

Education agencies 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 consistently 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.

Subscription-Based Information Technology Arrangements (SBITAs)
SBITAs are contracts where government entities pay for the right to use a vendor's IT software (e.g., SaaS) for a specific period.

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 – Budget Forms & Journal Entries

- Example Journal Entries
- District Budgeting Checklist
- ED-1 Notice of Budget Hearing
- ED-50 Notice of Property Tax Levy

Appendix C – Internal Controls & Month-End Close

- Month End Close Framework
- Cash Handling Checklist
- Purchasing and Procurement Controls
- Activity Fund Oversight Checklist
- Year-End Closing Checklist
- Payroll Checklist

Appendix D – Example Financial Statements and Disclosures:

- Financial Statement Note Disclosures

Appendix E – Federal & Special Program Guidance

- Oregon Revised Statutes (ORS 294, ORS 327.511)
- Oregon Administrative Rule 581-023-0035: Budgeting and Accounting for Schools
- Governmental Accounting Standards Board (GASB) standards
- Uniform Grant Guidance (2 CFR 200)
- Title Program Allowable Spending and Federal Cost Principles
- Student Body Funds
- Sources of Accounting and Budget Information
- School Medicaid

Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

Summary

Meeting Date: 4/16/2026
Title: PCB Testing Grant Rules
Status: Adoption (no changes)
Presentation: Yes
Key Staff: Michael Elliott and Aaron Rivera
Topic Summary: Temporary Rules to allow ODE to quickly set up a grant to reimburse districts for costs associated with testing their air for PCBs.

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 PCB Testing Grant Program is a new program established during the 2026 session under SB 1601. The program will reimburse districts for the costs associated with testing their buildings for PCBs.

   PCBs are very harmful chemicals that were frequently used in building construction from 1950-1980. If found in the air, it could cause harm to staff and students. Testing buildings for the presence of PCBs keeps students and staff safe and healthy.

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?**

SB 1601 passed in the 2026 legislative session allows for money in the Healthy School Facilities Fund to pay for PCB testing. The Legislature did not provide much detail in the bill allowing the Board and the Department a lot of leeway in determining how to develop this program.

SB 1601 was passed in March 2026 and the Legislature authorized $2 million to be spent in the 2025-27 biennium on this program. Because recipients will only have 14 months to spend the funds, the current proposal is designed to prioritize those districts that are ready to go with testing, This will ensure the funds get spent and the districts that are ready to go will have their costs reimbursed.

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 are temporary rules and coming before the Board for the first time.

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

   The April Board meeting was the first meeting where the Department could provide rules for the Board's consideration after the passage of SB 1601 in March.

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: The Legislature

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?**

   Because this program has a very short timeline to identify recipients of the funds and ensure the funds are spent by the end of the biennium, the grant has focused more on identifying and supporting districts ready to move forward with testing. The program also looks at those districts that can substantiate that this is a concern for their community ensuring that community concerns are addressed.

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 (DELC; 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: Geographical diversity was not a primary focus

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

Please see above.

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 have received feedback from some education partners regarding this proposal. The initial proposal focused on testing complying specifically with the federal EPA standards. Education partners were concerned that by focusing solely on EPA regulations a district may inadvertently fail to comply with overlapping state regulations. Therefore the requirements that the contracted organization to do the testing comply with all state and federal regulations for the testing.

Additionally, a focus of this program is to prioritize those districts that can establish a community concern about PCBs such that the district is moving forward to address the established concern. The initial proposal used evidence to describe what was required to show a community concern. This was changed after feedback to documentation of a community concern. This will allow districts wider flexibility in demonstrating the community concern.

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

None at this time as we need to launch this program as quickly as possible. Once the temporary rules are adopted, additional communications will go out to the districts.

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.

As this is a voluntary grant, the administrative impacts will be absorbed by those districts that apply for the grant. Other organizations will not be impacted.

Those districts that receive the grant will get PCB testing costs covered and have to submit test results, invoices and certification of compliance with state and federal regulations.

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?**

    For those districts that take advantage of this program, their older buildings will be tested. If PCBs are found above the action level, then districts will need to abate those chemicals. All of the students that attend school in those buildings will have safer buildings as a result. Since older buildings tend to be located in historically marginalized communities those communities will ultimately have safer 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?**

    All those entering buildings that have been tested and shown to not have PCBs will know that their buildings continue to be safe places for them to attend school.

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?**

    It is the Department's understanding that these funds are only available for this current biennium. Therefore, we will not be able to offer these grants on a long-term basis which would

have a cumulative effect of continuing to improve the health of education facilities across the state.

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

    If the Board does not adopt these temporary rules, then the launch of this program will be delayed which will reduce the time that districts will have to complete the testing and get reimbursed.

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 rules before the Board set forth the framework for the proposed grant plan. Districts will apply and qualifying applications will be approved on a first come first serve basis. Districts must complete all testing by the end of the biennium. Districts will be paid on a reimbursement basis and they will have to submit test results, invoices and certifications in order to get reimbursed.

    The Office of School Facilities would ask the Board to adopt this outline as a whole to expedite the grant program.

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?**

    Because of the rapid nature of developing this program, feedback has been limited. The feedback we have received has been invaluable in making sure the grant program. Will set up districts for the most success possible. This grant program is about making sure facilities used by students in districts are as safe as possible. Facilities that provide safe places for students better enable students to reach their full potential.

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 asking the Board to adopt these temporary rules as they will help districts increase the sense of belonging and wellness of students attending facilities that have been tested and do not have PCBs present.

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 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: _____

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?

This grant is a new program. Because of the limited time for this grant, this grant is prioritizing districts ready to go to ensure successful spending of funds.

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

   The grant requirements are minimal and it was determined that no differentiation was needed.

581-027-0060 PCB Testing Grant

(1) The following definitions apply to this rule:

(a) "Department" means the Oregon Department of Education;

(b) "District" means a school district organized under ORS Chapter 332; and

(c) "PCB" means polychlorinated biphenyls.

(2) The PCB testing

(2) Only Districts are eligible to apply for the PCB Testing Grant.

(3) The Department shall post the application on the Department's website by April 30, 2026.

(4) Applications by Districts must be submitted between May 1, 2026 and May 31, 2026.

(5) Eligible applications shall include:

(a) Evidence that the District has already tested one building for PCBs;

(b) Estimated costs to complete the testing for the remainder of the District's facilities;

(c) Documentation that the District's community has raised a concern about PCB contamination in District's buildings in the past year;

(d) An assurance that all testing expenses will be incurred by June 30, 2027; and

(e) An assurance that the organization contracted by the District to perform the PCB testing will comply with all state and federal regulations covering PCB contamination testing.

(6) The Department shall review all applications against ODE's school facilities data collection to ensure applicants have at least 50% of their buildings built between 1950 and 1980. The Department shall reject an application if the District does not meet this standard.

(7) The Department shall approve applications in the order they were received. The Department shall commit PCB Testing Grant funds to approved applications in the order they were approved. Once all PCB Testing Grant funds have been committed, no additional applications shall be reviewed.

(8) A District shall sign a grant agreement with the Department before any funds are disbursed to the District.

(9) Expenses eligible to be reimbursed shall include all costs to be paid to the organization contracted to conduct the testing conducting the testing. Districts may not claim any administrative costs for this grant.

(10) Districts shall submit the following when requesting reimbursement from the Department:

(a) Invoices from their contracted testing organization;

(b)Testing results provided by the contracted testing organization; and

(c) Certification by the contracted testing organization that the organization has complied with all relevant state and federal regulations.

(11) All expenses must be incurred by June 30, 2027. Any expense incurred after that date may not be reimbursed through the PCB Testing Grant.

Statutory/Other Authority: ORS 327.008.

Statutes/Other Implemented: ORS 327.008; 332.337.

PCB Grant Rules

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Aaron Rivera, Assistant Superintendent of Office of Finance Administration

Michael Elliott, Managing Director of School Finance and Facilities

PCB Grant is a Fast Moving Grant

- SB 1601 passed March 2026 created grant
- Legislature authorized $2 million for grant for 2025-27 biennium
- Money has to be spent by June 30, 2027 (14 months away)
- ODE launching grant to get these funds to districts for testing
- Appears to be intended for 2025-27 biennium only
- The rules need an effective date of April 29

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PCBs are hazardous to your health

- PCBs are polychlorinated biphenyls
- Frequently used in building materials between 1950 and 1980
- Linked to several serious health concerns:
  - Immune system problems
  - Cancer
  - Neurological problems

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PCB Testing Grant – Prioritizing districts ready to test

- Applications open May 1, 2026 to May 31, 2026
- Applications must include
  - Documentation of community concern
  - Estimate of costs to test
  - District has tested at least one building
  - Assurance that contracted organization follows all state and federal regulations
  - Assurance expenditures incurred by June 30, 2027
  - 50% of district's buildings built between 1950-1980

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PCB Grant Reimbursement Process

- Districts submit
  - Testing results
  - Invoices
  - Certification of compliance with state and federal regulations

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Questions?

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Oregon State Board of Education Docket

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Summary

Meeting Date: 4/16/2026
Title: Education Accountability Act: Statewide Performance Targets
Status: First Reading
Presentation: Yes
Key Staff: Cassie Medina, Office of Education Innovation and Improvement
Topic Summary: The 2025 Education Accountability Act requires the State Board of Education to adopt, in rule, Statewide Performance Targets.

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?**

As part of the state's new accountability system under SB 141, the Oregon Department of Education (ODE) is required to set clear, measurable statewide goals for improvement across key student outcomes. These Statewide Performance Targets serve as the long-term benchmarks that define what meaningful progress looks like for Oregon's education system as a whole.

These targets are important because they:

- Set a shared direction for improvement across the state
- Anchor accountability decisions under SB 141
- Provide clear, measurable indicators to the public about where Oregon's education system is headed and whether we are making progress.

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 2025 Education Accountability Act (SB 141) directs the State Board of Education to adopt, in rule, Statewide Performance Targets for all Seven Common Metrics and the Five Local Metrics.

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

   Yes. The initial rules were broad before the Board in December. The Board adopted the Definitions and Local Metrics, and Differentiated Metrics. Now that the Local Metrics have been adopted, we are bringing before the Board the Statewide Performance Targets for the Seven Common Metrics and Five Local Metrics.

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

   We are coming to the Board after continued and ongoing engagement to refine the Statewide Performance Targets. This is a first reading of the proposed targets.

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?**

   Statewide Performance Targets will directly affect districts across the state. We have intentionally engaged with, and continue to engage with, a diverse range of partners across the state in formalizing these Statewide Performance Targets.

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 (DELC; 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)?

The work of the Education Accountability Act has impacts across 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?**

During the initial engagement process, we proposed a variety of methodologies in consideration for setting Statewide Performance Targets. Through all engagement efforts, there was very little feedback, however, many partners expressed interest in setting ambitious and attainable Statewide Performance Targets.

As we have released the proposed Statewide Performance Targets, we've heard feedback around the methodology (Effect size based target-setting methodology), as well as interest in understanding how the Department of Education will support school districts across the state in achieving these Statewide Performance Targets.

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 will continue to engage with partners at a variety of forums, as well as respond to formal feedback received through our engagements with the Ongoing Rules Community Advisory and the State Board of Education.

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.**

These rules will not create additional fiscal or administrative burden on those named above.

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?**

    These rules will not create additional fiscal or administrative burden on those named above.

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?**

    Administrative Rules implemented under the 2025 Education Accountability Act present a significant opportunity to advance racial equity in Oregon's education system by making disparities more visible, setting growth targets, and providing support to districts in order to close gaps. The rules build on the work started with the Student Success Act and Student Investment Account in centering equity at the core of the improving outcomes.

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?**

    N/A

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 action will support the Department's work to continue developing Statewide Performance Targets and provide districts with guidance to begin planning their Performance Growth Targets. This action creates clarity and momentum for implementation. In the long term, it allows districts more time to prepare, align local systems, and build capacity for meaningful engagement with the new accountability framework. It also enables the Department to offer more comprehensive and responsive guidance, ultimately supporting smoother implementation of the Education Accountability Act. Over time, this will contribute to greater system stability and more consistent, equitable outcomes for students across Oregon.

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

If the Board does not take action on this item, it will delay the Department's ability to implement key components of the Education Accountability Act, including the timely development of Statewide Performance Targets and the co-development of Performance Growth Targets with districts. This delay would impact the Department's capacity to provide clear, actionable guidance to districts, potentially creating confusion. Ultimately, inaction could disrupt the timeline established in the Act, reduce system readiness, and hinder efforts to build a stable and equitable accountability framework that supports improved outcomes for students across Oregon.

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?

OAR 581-003-0025 establishes the metrics that will be used for setting Statewide Performance Targets for the 2029-2030 school year.

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 rule language has been developed and refined through internal conversations with ODE staff, the Oregon Rules Community Advisory (ORCA), the Technical Advisory Committee, engagement with external partners, and more.

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.

ODE recommends setting statewide Performance Growth targets that reflect ambitious, steady improvement from current statewide performance levels through the 2029-30 school year utilizing an *effect size* calculation. This would result in the following 2029-30 targets for the seven common metrics:

	2024-25 Statewide Actual Rate	**2029-30 Statewide Performance Target**
K-2 Attendance	70.7%	82.0%

K-12 Attendance	66.5%	78.3%
3rd Grade English Language Arts	40.3%	52.6%
8th Grade Math	28.9%	52.0%
9th Grade On-Track	86.6%	94.9%
4-year Graduation	83.0%	92.3%
5-year Completion	87.4%	95.4%

These targets describe where Oregon aims to be as a state by the end of the 2029-30 academic year.

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 rules related to Statewide Performance Targets. Proposed new text is in bold.

Current Rule Link: Oregon Administrative Rule (OAR) 581-003-0025

Rule Number: 581-003-0025

Rule Title: Statewide Performance Targets

Rule Text

For Statewide Performance Targets, the targets for the 2029-30 school year are as follows:

(1) Common Metric targets:

(a) On-time graduation rate of **92.3%**

(b) Five-year completion rate of **95.4%**

(c) Ninth-grade on-track rate of **94.9%**

(d) Eighth-grade mathematics proficiency rate of **52.0%**

(e) Third-grade reading proficiency rate of **52.6%**

(f) Regular attendance rate of **78.3%**

(g) Regular early-grade attendance rate of **82.0%**

(2) Local Metric targets:

(a) Fifth Grade Science Achievement

(b) Academic Growth

(c) Career and Workforce Readiness

(d) Multilingual Proficiency

(e) Postsecondary Readiness

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Statewide Performance Growth Targets 545

April 16, 2026

A Long-Term Commitment to Better Outcomes for Every Student

- Clear, measurable goals for the K-12 system to drive student success
- Shared accountability across the system
- Steady, meaningful progress year over year
- A path to becoming a top-performing state in education

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Understanding Growth Target Categories

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Performance Growth Target Metrics

Common Metrics

1. K-2 Regular Attendance
2. K-12 Regular Attendance
3. 3rd Grade ELA
4. 8th Grade Math
5. 9th Grade on-Track
6. 4-Year Graduation
7. 5-Year Completion

Local Metrics

1. 5th Grade Science Achievement
2. Academic Growth
3. Career & Workforce Readiness
4. Multilingual Proficiency
5. Postsecondary Readiness

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Proposed Statewide Performance Growth Targets (PGT)

Common Metrics	2024-25 Statewide Actual Rate	2029-30 Statewide PGT
K-2 Attendance	70.7%	82.0%
K-12 Attendance	66.5%	78.3%
3rd Grade English Language Arts	40.3%	52.6%
8th Grade Math	28.9%	52.0%
9th Grade On-Track	86.6%	94.9%
4-Year Graduation	83.0%	92.3%
5-Year Completion	87.4%	95.4%

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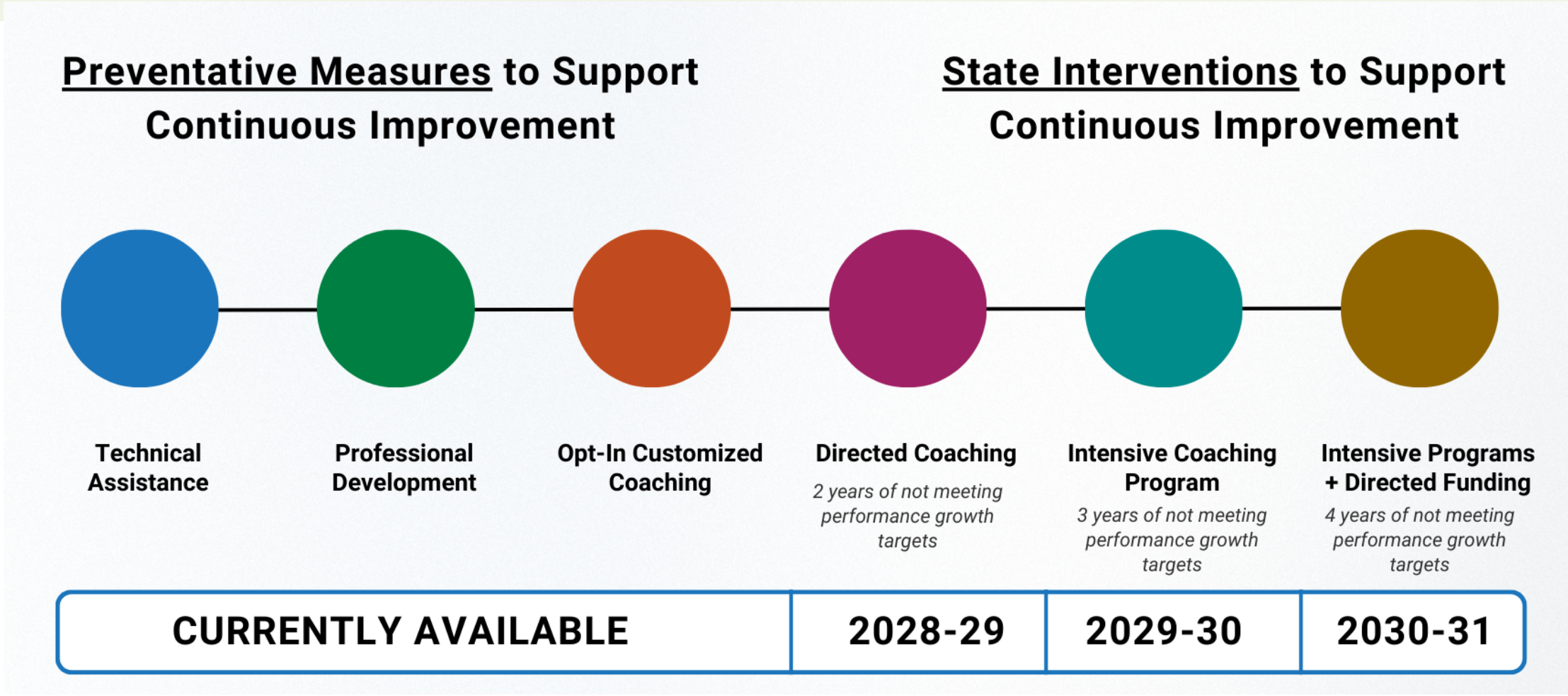
Statewide Growth – 12-Year Vision

Common Metrics	Current	4-Year Targets	8-Year Targets	12-Year Targets
	2024-25	2029-30	2033-34	2037-38
K-2 Attendance	70.7%	82.0%	91.0%	>95%
K-12 Attendance	66.5%	78.3%	87.7%	97.2%
3rd Grade ELA	40.3%	52.6%	62.4%	72.3%
8th Grade Math	28.9%	52.0%	61.2%	70.4%
9th Grade On-Track	86.6%	94.9%	>95%	>95%
4-Year Graduation	83.0%	92.3%	>95%	>95%
5-Year Completion	87.4%	95.4%	>95%	>95%

Continuum of Supports



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Discussion

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Oregon State Board of Education Docket

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Summary

Meeting Date: 4/16/2026
Title: SB 141 (2025) Bill Implementation: Meeting Statewide Performance Targets and Intensive Coaching Program
Status: First Reading
Presentation: Yes
Key Staff: Cassie Medina and Tim Boyd, Office of Education Innovation and Improvement
Topic Summary: Rules are needed to implement SB 141 (2025), which requires the establishment and monitoring of co-developed Performance Growth Targets. These proposed rules clarify how ODE will determine whether sufficient school district progress has been made and will then inform subsequent support and statutory actions. In addition, the rules describe how the Intensive Coaching Program described in SB 141 will operate.

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?**

   Per SB 141, any entity that receives State School Fund monies is required to set Performance Growth Targets (PGTs) on key outcome measures. These PGTs serve as the first lever of accountability for all school districts across the state. When school districts are slow to demonstrate progress, ODE must provide specific support for those districts along a continuum, with the Intensive Coaching Program representing the highest level of support.

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?**

   SB 141. Statute created the accountability framework, but it did not define the specific criteria or calculation methods for determining whether a district (as defined by SB 141) has met its targets. Rules are therefore necessary to provide clarity, consistency, and transparency in how determinations are made and how those determinations will inform subsequent support and

statutory actions. In addition, the statute provides the framework for the Intensive Coaching Program but requires OARs to define how the program operates, what districts must do, and what support the Oregon Department of Education will provide.

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 of Education's April 16th meeting will be the First Read for these rules.

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

   SB 141 passed in 2025, and it has taken time to draft and solicit feedback on these rules. At the same time, school districts are setting targets for the 2026- 2027 school year, so it's important to move forward with this rulemaking.

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?**

ODE has formed a Technical Advisory Committee (TAC) to meet biweekly and provide a diversity of feedback and insight into the development of these rules that prioritize those most likely to be affected by them.

The TAC has representatives from:

- Small, Medium, & Large School District Leadership
- Coalition of Oregon School Administrators (COSA)
- Oregon Association of ESDs (OAESD)
- Oregon School Board Association (OSBA)
- School Business Officials (OASBO)
- Charter Schools
- Stand for Children
- Foundations for Better Oregon
- Children's Institute
- Current Intensive Program 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 (DELC; 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.

Additional entities are not directly or immediately impacted.

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)?

   These rules will impact Oregon across geography, and it was important to have a range of perspectives represented to understand the rules' impact.

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 to date includes finding the balance between clarity / simplicity and room to differentiate the process based on a variety of contexts across the state. Feedback also named the importance in seeing improvement for focal students. The rules reflect these sentiments in the current form.

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 TAC will continue to meet and provide feedback until the rules are submitted for adoption.

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.

SB 141 made significant changes to Oregon's accountability system, but these rules will not significantly add fiscal and administrative impacts beyond statute. In the short term, ODE does not anticipate a significant fiscal or administrative impact on these entities. In the long term, these rules have implications for district funding. For districts that do not meet their locally developed Performance Growth Targets for four or more years, the department will prescribe up to 25% of their State School Funds (or other funding source as appropriate given the entity type.)

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?**

    SB 141 made significant changes to Oregon's accountability system, but these rules will not significantly add fiscal and administrative impacts beyond statute.

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?**

    SB 141– and these rules- emphasize and prioritize gap-closing targets to drive progress for equity for focal student groups including racial equity. In addition, these rules describe dynamic, targeted support that is tailored to the specific needs of the district and its student population and community.

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?**

    In developing these rules, ODE sought to make a clear and accessible process so everyone—including school district employees and volunteers—would understand their role in improving their students' and district's performance. If a school district does not improve after several years, school district employees and volunteers may be a part of directed coaching and participation in the Intensive Coaching Program.

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 action is necessary to ensure that school districts understand how their performance—starting this coming school year—meets or does not meet expectations for progress. In the long term, Board action is even more important to determine which districts enter the continuum of support and what each step actually means, including the Intensive Coaching Program.

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

Without Board action, school districts—and their communities—will not have a clear understanding of their progress in terms of Oregon's new accountability system and any potential impacts.

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?

These rules implement SB 141 by clarifying how the Oregon Department of Education will determine whether a school district or charter school has met or not met its locally co-developed Performance Growth Targets. The rules establish criteria, definitions, and calculation methods used to assess progress, providing transparency and consistency across the statewide accountability system. They define an essential component of the accountability framework that informs subsequent support, including directed coaching, the Intensive Coaching Program, and the direction of State School Fund dollars.

In addition, these rules establish the structure and requirements of the Intensive Coaching Program, which is deployed when a school district or charter school does not meet its locally co-developed Performance Growth Targets for three or more years. The rules define how the program operates, the expectations for participating districts, and the support the Oregon Department of Education will provide. These rules clarify a statutory accountability and support mechanism designed to strengthen district improvement efforts and improve student outcomes.

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 sets are one mechanism the department can leverage in order to support the mission and vision of the Board. Growth targets provide the initial phase of improved accountability as the Intensive Coaching Program is one aspect of an improved and coherent continuum of support. Together, these help safeguard the right resources and support to honor and affirm our diverse student body.

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.

ODE staff recommend adopting these rules in service of the Department's commitment to reimagining 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
☐ 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.

Immediately below, you will find two proposed changes to the Oregon Department of Education's rules relating to the currently operating Intensive Program. Proposed new text is bold, and the proposed text to remove is in bracketed italics. Below these proposed changes, you will find a new ruleset (581-003-0065 through 581-003-0090), relating to the new Intensive Coaching Program created by the Education Accountability Act, SB 141 (2025).

Current Rule Link: Oregon Administrative Rule (OAR) 581-017-0735
Rule Number: 581-017-0735
Rule Title: Intensive Program & Student Success Teams: Eligibility

AMEND OAR 581-017-0735(2): " (2) The Department will develop a list of eligible districts once per biennium **until June 30, 2025**."

Current Rule Link: Oregon Administrative Rule (OAR) 581-017-0738
Rule Number: 581-017-0738
Intensive Program & Student Success Teams: Criteria, Agreement and Establishing Improvement

AMEND OAR 581-017-0738(2): "(2) The Department will invite a minimum of three school districts and no more than 10 districts per biennium **until June 30, 2025**."

581-003-0065

Intensive Coaching Program & Student Success Teams: Definitions

The following definitions apply to OAR 581-003-0065 to 581-003-0090:

(1) "Collaboration and Coordination" means activities and expenses that help the participating school district and the Department coordinate the program.

(2) "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 representation 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.

(3) "Contractors" means a person or organization the Department contracts with to provide services to a school district participating in intensive coaching.

(4) "Department" means the "Oregon Department of Education".

(5) “District Point Person” means the designated school district employee who will support implementation of the program for the participating school district.

(6) “Student group” means the specific groups of students outlined in ORS 327.164(11)(a-g).

(7) “ODE Point Person” means the designated, full-time Department employee who will serve on the Student Success Team. This person shall serve as the Student Success Team leader, as named in ORS 327.222 (3)(A).

(8) “Performance growth target” means the targets set for each year through co-development between the school district and the Oregon Department of Education as outlined in OAR 581-003-0001(16).

(9) “School Districts” means the entities outlined in 327.164(10)(a-h).

(10) “Student Success Team” is the body that will advise and counsel participating school districts on how to improve performance outcomes and develop recommendations aligned to improving said outcomes.

(11) "Total Allocation” means the total grant-in-aid distributed to a participating district over their participation in the program given available funds.

581-003-0070

Intensive Coaching Program & Student Success Teams: Purpose

(1) The purpose of the intensive coaching program is to assist school districts in progress toward meeting their performance growth targets.

(2) For the purpose of assisting school districts participating in the intensive coaching program, a Student Success Team will be assembled in alignment with the needs of the district as identified by the district’s progress towards meeting performance growth targets, directed coaching outcomes, needs assessment data, and Department-conducted district protocol.

(3)(a) The Student Success Team membership shall include, but is not limited to, the ODE Point Person, District Point Person, superintendent, school board member and a teacher leader.

(b) Additional membership on the Student Success Team may include:

(A) School district staff,

(B) Department staff,

(C) Education service district staff,

(D) Contractors,

(E) Community members.

581-003-0075

Intensive Coaching Program & Student Success Teams: Eligibility

(1) The Department will prioritize district participation in the intensive coaching program aligned to OARs 581-003-0065 to 581-003-0090.

(2) The Intensive Coaching Program will begin July 1 of the first year of a biennium and will, at a minimum, last until June 30 of the subsequent year of the biennium.

581-003-0080

Intensive Coaching Program & Student Success Teams: Duration, Criteria, Grant Agreement and Establishing Improvement

(1) Participation in the intensive coaching program is for the minimum outlined in OARs 581-003-0065 to 581-003-0090.

(a) Execution of a grant agreement to receive grant-in-aid:

(b) Grant-in-aid will continue until June 30th of the participating district's final school year of program participation;

(c) Including the Intensive Program into district requirements to engage in Tribal Consultation with Tribal Nations, for affected districts under Section 8538 of the Every Student Succeeds Act;

(d) Commitment to scheduling and supporting regular Student Success Team meetings;

(e) Ensuring that the decision-making process of Student Success Team centers students' perspectives, including represented student groups, as appropriate given the district's demographics;

(f) Identifying a District Point Person to support the Intensive Coaching Program within the district for each year of participation;

(g) Acceptance and implementation of the recommendations of the Student Success Team pursuant to terms outlined in ORS 327.222.

(2) Whether a participating district has demonstrated improvement will be determined by the criteria outlined in OARs 581-003-0065 to 581-003-0090.

(3) At the end of the fourth school year of participation, the Student Success Team may request that the district remain in the Intensive Coaching Program until the completion of the current fiscal biennium if the district has not yet demonstrated improvement.

581-003-0085

Intensive Coaching Program & Student Success Teams: Funding

(1) The Total Allocation will be determined as follows:

(a) Available funds will be distributed at a rate of $300 / ADMw.

(b) The maximum initial allocation a district will receive will not exceed $5,000,000.

(c) The minimum initial allocation a district will receive will not fall below $500,000.

(2) The Total Allocation for the four years will be determined using a tapered distribution over the course of four years.

(3) Additional funding for subsequent years of participation will be determined based on the district's need to sustain existing initiatives and the available grant-in-aid funds available for the program.

(4) The Department will provide additional funds to each participating district to support collaboration and coordination of the program at the district level.

(a) The Department will allocate additional funding to participating districts only if there are available programmatic funds;

(b) Each district's funding allocations will be based on a calculation determined by the Department;

(c) These funds are in addition to the participating district's Total Allocation;

(d) These funds will be provided for the duration of the district's participation in the program;

(e) Unspent funds will roll-over to the subsequent year;

(f) The participating district shall ensure that these funds are spent in accordance with federal and state law as well as Department guidance to support collaboration and coordination; and

(g) These funds are not required to be approved as a formal recommendation by the Student Success Team.

(5) With the exception of the collaboration and coordination funds referenced in 581-017-0741(3), all remaining funds will be spent in accordance with recommendations from the Student Success Teams.

581-003-0090

Intensive Coaching Program & Student Success Teams: Reporting

Participating school districts must provide reports in the manner and form required by the Department and in accordance with ORS 327.222.

Immediately below, you will find one proposed change to the Oregon Department of Education's rules relating to Definitions for Division 3: Education Accountability. Proposed new text is bold, and the proposed text to remove is in bracketed italics. Below these proposed changes, you will find a new ruleset (581-003-0035 through 581-003-0060), relating to Meeting Performance Growth Targets.

Current Rule Link: Oregon Administrative Rule (OAR) 581-003-0001
Rule Number: 581-003-0001
Rule Title: Definitions for the Education Accountability Act

AMEND OAR 581-003-0001's introduction paragraph to read: "The following definitions apply to OAR 581-014-0001 to 581-014-9999 & OAR 581-003-0001 to [*581-003-0030]* **581-003-0060**"

581-003-0035: School District Review of Progress

(1) Each year, each school district that receives moneys from the State School Fund shall review the school district's progress toward meeting the performance growth targets developed in accordance with the Education Accountability Act.
(2) Results of the school district's review of progress made toward meeting performance growth targets must be:
(a) Broken down by each metric; and
(b) Made available at the main office of the school district and on the school district's website; and
(c) Presented to the governing body of the school district at an open meeting, following:
(A) Oral presentation of the results by an administrator of the school district to the governing body of the school district; and
(B) Opportunity for the public to comment on the results at an open meeting.
(d) Provided to the Department of Education

581-003-0040: Determination of Performance Targets

(1) Annually, ODE will determine whether or not a school district has met or not met the adopted performance growth targets.
(2) ODE annually reviews each school district's review of progress towards meeting performance growth targets and will evaluate each individual metric for:
(a) Meeting the Baseline Targets.
(b) Meeting the Gap-Closing Targets.
(c) The district's review of progress.
(3)(a) Districts will be considered to have met the performance growth targets when:
(b) At least 5 of 8 metrics are classified as "Met."

581-003-0045: Directed Coaching

(1) Districts must accept directed coaching when:
(a) The department has determined that the school district has not met performance growth targets for two consecutive years; and
(b) The area(s) in which the district did not meet performance growth targets for two consecutive years were consistent between the two years.

(2) Directed coaching will begin July 1 of the first year of a biennium and will, at a minimum, last until June 30 of the subsequent year of the biennium.
(3) The department will review additional data and context to determine the appropriate coaching support.

581-003-0050: The Intensive Coaching Program

(1) School Districts will be required to participate in the Intensive Coaching Program when:
(a) The department has determined that the district has not met performance growth targets for three or more consecutive years; or
(b) The school district has participated in Directed Coaching and did not meet performance growth targets as per OAR 581-003-0040 for two or more years.
(2) The Intensive Coaching Program will begin July 1 of the first year of a biennium and will, at a minimum, last until June 30 of the subsequent year of the biennium.

581-003-0055: Agency Authority to Direct State School Funds

(1) After four or more years of a school district not meeting the performance growth targets, the department shall require the school district to authorize the department to prescribe the uses of up to 25% of the district's State School Funds.
(a) Any proposed uses of the moneys must be presented to the governing body of the school district at an open meeting of the governing body that occurs no later than January 31 of the school year preceding the school year during which the department will be prescribing the uses of the moneys.
(b) Additional proposed uses of the moneys or changes to the proposed uses of the moneys must be presented to the governing body of the school district at an open meeting.
(2) The department shall enter into a partnership with an organization that specializes in budgets for public kindergarten through grade 12 schools to provide additional training and consultation services for a school district for which the uses of moneys will be prescribed.

581-003-0060: Reconsideration

After a minimum of two years in either Directed Coaching or the Intensive Coaching Program, the department will take into consideration interim test data as well as the school district's performance growth target data to determine if the school district will no longer be required to accept Directed Coaching or Intensive Coaching.

SB 141 (2025) Implementation: Meeting Performance Growth Targets & Intensive Coaching Program

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Cassie Medina (she/her) & Tim Boyd (he/him)

Office of Education Innovation and Improvement

Overview

Meeting or not meeting Performance Growth Targets (PGTs)

Criteria for determining entry/exit into the **directed** components of the Continuum of Supports

Administration of the Intensive Coaching Program

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Local Performance Growth Targets

Common Metrics

1. K-2 Regular Attendance
2. K-12 Regular Attendance
3. 3rd Grade ELA
4. 8th Grade Math
5. 9th Grade on-Track
6. 4-Year Graduation
7. 5-Year Completion

Local Metrics

1. 5th Grade Science Achievement
2. Academic Growth
3. Career & Workforce Readiness
4. Multilingual Proficiency
5. Postsecondary Readiness

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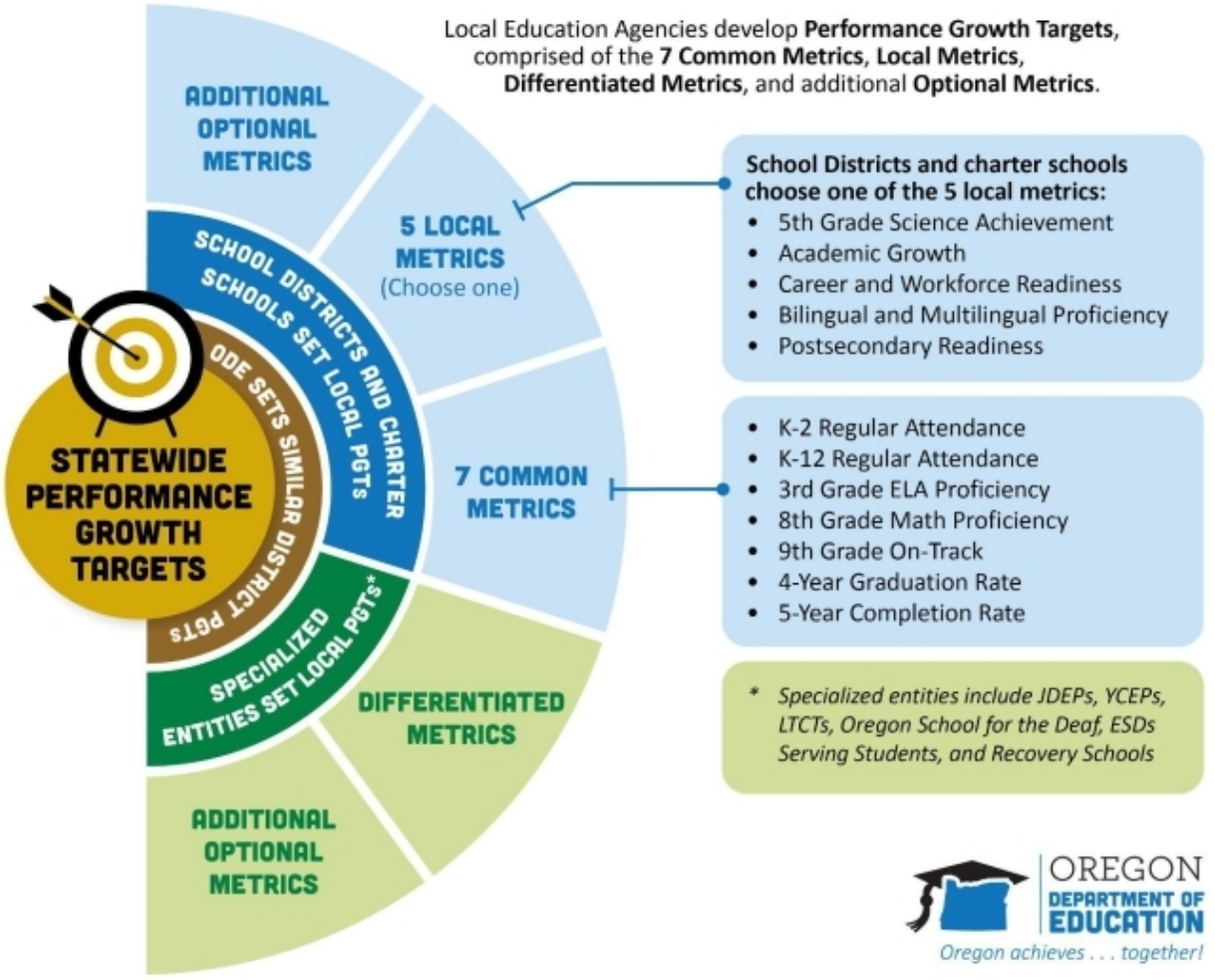
Local Performance Growth Target Co-Development



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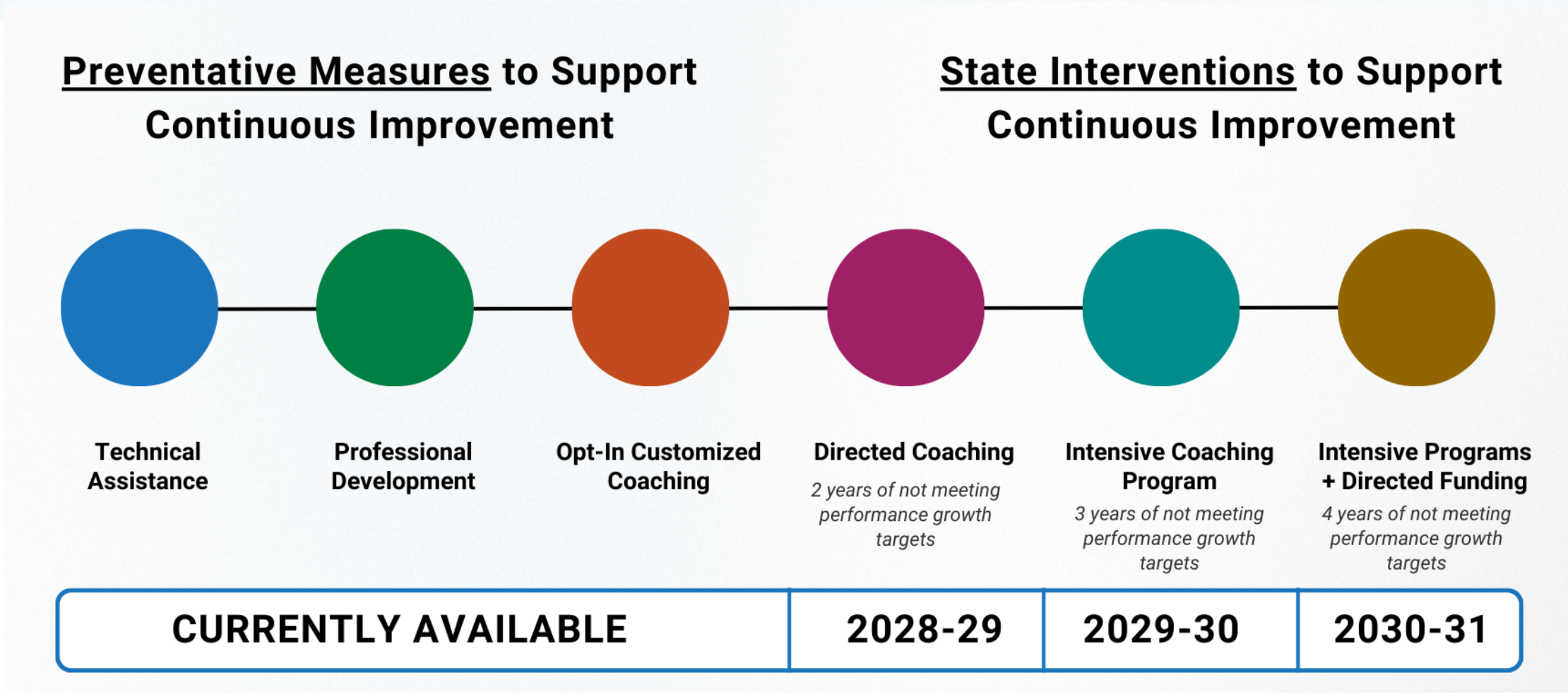
Continuum of Supports



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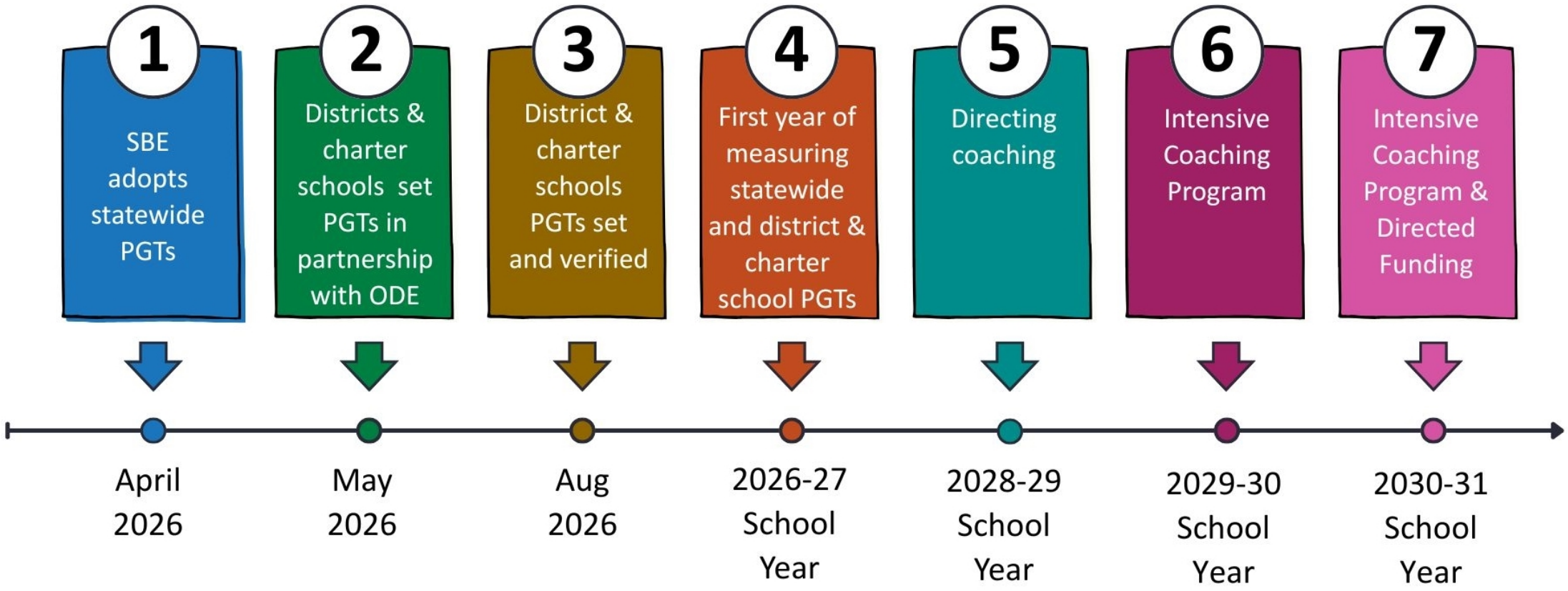
Timeline



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Rulemaking Authority

Statute directs the State Board of Education to adopt rules and criteria to determine whether a school district will remain subject to the the supports **and** that this criteria must:

- consider data from statewide assessment system and interim assessments
- allow ODE to determine that a school district is making satisfactory progress toward meeting targets and no longer needs supports

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Engagement

- Small, Medium, & Large School District Leadership
- Coalition of Oregon School Administrators (COSA)
- Oregon Association of ESDs (OAESD)
- Oregon School Board Association (OSBA)
- School Business Officials (OASBO)
- Charter Schools
- Stand for Children
- Foundations for Better Oregon
- Children's Institute
- Current Intensive Program Districts
- Ongoing Rules Community Advisory (ORCA)

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OAR 581-003-0035
School District Review of Progress

(1) Each year, each school district that receives moneys from the State School Fund shall review the school district's progress toward meeting the performance growth targets developed in accordance with the Education Accountability Act.

(2) Results of the school district's review of progress made toward meeting performance growth targets must be:

(a) Broken down by each metric; and

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(b) Made available at the main office of the school district and on the school district's website; and

(c) Presented to the governing body of the school district at an open meeting, following:

(A) Oral presentation of the results by an administrator of the school district to the governing body of the school district; and

(B) Opportunity for the public to comment on the results at an open meeting.

(d) Provided to the Department of Education

OAR 581-003-0040
Determination of Performance Growth Targets

(1) Annually, ODE will determine whether or not a school district has met or not met the adopted performance growth targets.

(2) ODE annually reviews each school district's review of progress towards meeting performance growth targets and will evaluate each individual metric for:
(a) Meeting the Baseline Targets
(b) Meeting the Gap-Closing Targets
(c) The district's review of progress

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(3) Districts will be considered to have met the performance growth targets when:
(a) At least 5 of 8 metrics are classified as "Met."

OAR 581-003-0045 through OAR 581-003-0055 Criteria for Directed Supports

Criteria for determining entry/exit into the directed components of the Continuum of Support

Directed Coaching: Two consecutive years of not meeting Performance Growth Targets and the areas in which the district did not meet are consistent between those years.

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I**ntensive Coaching Program:** Three or more consecutive years of not meeting Performance Growth Targets and, if the district participated in Directed Coaching, progress was not made.

Intensive Coaching Program + Directed Funding: Four (or more) consecutive years of not meeting Performance Growth Targets.

OAR 581-003-0060 Reconsideration

After a minimum of two years in either Directed Coaching or the Intensive Coaching Program, the department will take into consideration interim test data as well as the school district's performance growth target data to determine if the school district will no longer be required to accept Directed Coaching or Intensive Coaching.

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Questions & Discussion

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Intensive Coaching Program

Due to substantial changes to the Intensive Program outlined in the Education Accountability Act, ODE proposes to both:

- **AMEND** OAR 581-017-0035 and OAR 581-017-0038 to allow the current program to sunset ***and***

- Establish a **NEW** set of rules for the Intensive Coaching Program

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OAR 582-003-0065 through 581-003-0090 Intensive Coaching Program

ADDITIONS	REMOVAL
• Name Shift - Intensive Program to the Intensive Coaching Program • Requires participation based on not meeting Performance Growth Targets for three or more consecutive years • Prioritize on-site and in-person coaching • Revised Student Success Team structure with an identified leader	• Language of the “highest needs in the state” to determine eligibility • No charter schools language (under the Education Accountability Act, charter schools are eligible) • District acceptance of invitation to participate • Participation for “at least four years” • Information about additional funding for the program

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OAR 582-003-0065 through 581-003-0090 Intensive Coaching Program

The new ruleset for the Intensive Coaching Program makes changes to align with SB 141's description of the program:

- **OAR 581-003-0065**
  - Removes specific steward focus areas and instead incorporates broader language to tailor stewards to support specific district needs.
- **OAR 581-003-0070**
  - Broadens Student Success Team membership to include additional ODE staff, as appropriate
- **OAR 581-003-0080**
  - Remove dual body structure (Stewarding and Advisory) from previously administered Intensive Program and moves to a singular body – the Student Success Team.

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OAR 582-003-0085
Intensive Coaching Program Funding

Participating districts receive additional funding.

Funding will be determined by a four-year allocation using a $300/ADMw formula, applying a floor and ceiling, with a year-to-year tapering to support sustainability.

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- Maximum funding for a district for four years: $17.5M
- Minimum funding for a district for four years: $1.75M

Questions & Discussion

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Below you will find the proposed changes to the Oregon Department of Education's Healthy and Safe Schools (HASS) Program. These rules cover how HASS Plans are to be maintained by districts, ESDs, charter schools and the Oregon School for the Deaf. Additionally, these rules lay out the schedule for mandatory lead testing. Proposed text is bold and the proposed text to be removed is in bracketed italics.

Current Rule Link: Oregon Administrative Rule (OAR) 581-022-2223

Rule Title: Healthy and Safe Schools Plan

Rule Text:

581-022-2223
Healthy and Safe Schools Plan

(1) The following definitions apply to this rule:

(a) "Annual Statement" means a statement that complies with all requirements in ORS 332.334(2);

(b) "Department" means the Oregon Department of Education;

(c) "District" or "School District" means school districts as defined by ORS Chapter 332;

(d) "Education Service District" or "ESD" means an education service district as defined by ORS Chapter 334;

(e) "Electronic Communications Program" means a program or service that allows a School District, Public Charter School**, Oregon School for the Deaf,** or Education Service District to send out electronic communications and email to multiple recipients at once;

(f) "Facilities" means all buildings or properties owned or leased by a District, ESD, **Oregon School for the Deaf,** or Charter School *[that are required to be included in the HASS Plan]* **where students or staff are present on a regular basis;**

[(g) "Final Test Results" means result for any test required as part of the Healthy and Safe Schools Plan that contains the results from the appropriate laboratory as well as enough additional information to contextualize and explain the laboratory results]***;**

(g) "Final Test" means a First Draw Test that shows a lead level below the action level as stated in OAR 333-061-0400 and can either be an Initial Test or a Draw Test after remediation has been completed;

(h) "First Draw Test" means a test of a sample collected before any water is used from that tap on the day it is tested per OAR 333-061-0400(2);

(i) "Healthy and Safe Schools Plan" or "HASS Plan" means a plan that complies with all requirements in ORS 332.331;

(j) "Initial Test" means a First Draw Test that occurs before any remediation or other work is done on the fixture;

(k) **"OHA" means the Oregon Health Authority;**

(l) "OSD" means the Oregon School for the Deaf;

(m) "Public Charter School" or "Charter School" means a charter school as defined by ORS Chapter 338;

(n) "Required Fixtures" means *[fixtures required to be tested for elevated levels of lead per OAR 333-061-0400]* **all fixtures used for drinking or food preparation not specifically exempted per OAR 333-061-0400**; and

(o) "Testing Cycle" means a six year cycle, as required per OAR 333-061-0400 in which School Districts, Education Service Districts, the **Oregon School for the Deaf,** and Public Charter Schools **shall** test all Required Fixtures in all Facilities for elevated levels of lead **in water**.

(2) The Department shall publish on its website, and send out via electronic means, a copy of **the** model HASS Plan [*to*] **for** Districts, ESDs, **OSD,** and Charter Schools *[by January 1, 2019]*.

(3) The model HASS Plan shall:

(a) Contain language that Districts, ESDs, **OSD,** and Charter Schools may adopt in creating their HASS Plans;

(b) Contain all elements required under ORS 332.331; and

(c) Contain instructions to enable Districts, ESDs, **OSD,** and Charter Schools to complete their HASS Plans according to the model plan.

(4) Districts, ESDs, **OSD**, and Charter Schools shall submit an electronic copy of a draft HASS Plan to the Department *[by April 1, 2019]*.

(5) The draft HASS Plan submitted by Districts, ESDs, **OSD,** and Charter Schools, shall:

(a) Contain all requirements listed in ORS 332.331; and

(b) Provide a schedule of when the District, ESD, **OSD**, or Charter School will test Required Fixtures for each Facility based on the schedule set forth **in the sections below** *[in this rule]*.

(6) The Department shall review draft model plans and **respond** back to Districts, ESDs, **OSD,** and Charter Schools **with approval or changes required to be made**.

(7) The governing body of a District, ESD, **OSD** or Charter School shall adopt the final HASS Plan *[by July 1, 2019].*

(8) Districts, ESDs, and Charter Schools must submit an electronic copy of their adopted HASS Plan to the Department **within 30 days of adoption by the governing body** *[by July 15, 2019]*.

(9) If a District, ESD, **OSD,** or Charter School has a change in Facilities, personnel, policies and procedures, or any other change which requires updating their HASS Plan, the District, ESD, **OSD,** or Charter School shall submit an electronic copy of the revised HASS Plan to the Department by June 1 of the school year in which the revisions occurred.

(10) *[By January 1, 2019]* The Department shall publish on its website and distribute an electronic copy of a model Annual Statement required by ORS 332.334 to Districts, ESDs, **OSD**, and Charter Schools.

(11) By June 1 of each year, Districts, ESDs, **OSD,** and Charter Schools shall submit an electronic copy of their Annual Statement to the Department and all others required by ORS 332.334.

[(12) Districts, ESDs, and Charter Schools that have email addresses for parents of minor students and students over 18 years of age may email them the annual certification.]

[(13) Districts, ESDs, and Charter Schools that use an electronic communications program, in place of an email list, to send regular communications to members of their community may use that program to provide Final Test Results as part of a regular communication to members of the community.]

(12) Districts, ESDs, OSD, and Charter Schools shall report the results of any required testing under ORS 332.331(3) as follows:

(a) Lead in water:

(A) Final Test results shall be made available on the District's, ESD's, OSD's, or Charter School's website; and

(B) Final Test results shall be:

(i) Emailed to staff, students, and parents of minor students by Districts, ESDs, OSD, and Charter Schools for those staff, students, or parents of minor students for which they have email addresses; or

(ii) Delivered to staff, students, and parents of minor students, by an electronic communications program by those Districts, ESDs, OSD, or Charter Schools that use an electronic communications program in place of an email list.

(b) Lead in paint testing results per the requirements under 40 C.F.R. 745;

(c) Radon testing:

(A) Results shall be made available on the District's, ESD's, OSD's, or Charter School's website; and

(B) Results shall be:

(i) Emailed to staff, students, and parents of minor students by Districts, ESDs, OSD, and Charter Schools for those staff, students, or parents of minor students for which they have email addresses; or

(ii) Delivered to staff, students, and parents of minor students, by an electronic communications program by those Districts, ESDs, OSD, or Charter Schools that use an electronic communications program in place of an email list.

(d) Asbestos testing results per the requirements under 40 C.F.R 763;

(e) Integrated pest management results per ORS 634.700 through ORS 634.750.

(13) Districts, ESDs, and Charter Schools may restrict communication of test results required under the HASS Plans to the staff, students, parents, and other community members affiliated with the building for which the test results are available.

(14) If the electronic communication programs allow the District, ESD, OSD, or Charter School to specify which community members receive an email communication, then School Districts, Education Service Districts, OSD, or Public Charter Schools may limit who receives the communication of Final Test Results of a specific building so long as everyone connected with that building receives the required notice.

[(15) The Department shall reimburse Districts, ESDs, and Charter Schools that complete initial testing between July 1, 2019 and June 30, 2020 for testing costs as stated in subsections (17)(a) through (c) of this rule plus an additional ten dollars.]

(14) All Districts, ESDs, **OSD,** and Charter Schools **shall** test all Required Fixtures for elevated levels of lead *[every six years, starting July 1, 2020 per OAR 333-061-0400]* **per the procedures set forth in OAR 333-061-0400 every six (6) years.**

(15) All Districts, ESDs, OSD, and Charter schools shall submit Initial Test and Final Test results to the Department by June 30 of the year in which they test per the schedule set forth in the sections below.

(16) The Department shall reimburse *[districts]* **Districts, ESDs, OSD, and Charter Schools** for the following costs:

(a) Actual testing of water samples for elevated levels of lead, as evidenced **by lab reports and** lab invoices from an OHA accredited lab;

(b) Shipping costs to send samples to an OHA accredited lab, **including mileage for Transporting samples**;

(c) Costs of supplies needed to collect samples;

(d) Additional lab fees as approved by the Department; and

(e) An additional amount to be determined by the Department that:

(A) Provides as practical as possible an equal amount per sample across all tests; and

(B) Helps **Districts, ESDs, OSD, and Charter Schools** *[districts]* offset some of the costs of collecting the samples and associated administrative costs.

(17) The Department may reimburse Districts, ESDs, **OSD,** and Charter Schools for testing done on fixtures **other than** *[in addition to the testing done on]* Required Fixtures. The additional reimbursement shall be at the discretion of the Department and the Department shall consider:

(a) Total available funds for reimbursement; and

(b) Total additional tests done.

(18) Districts *[and ESDs]* **ESDs, and OSD** shall use the following schedule for testing through the Testing Cycle:

(a) Districts with 1-3 schools within their district will test all Required Fixtures in the first **school** year of the Testing Cycle;

(b) Districts with 4-6 schools within their district will test all Required Fixtures in the second **school** year of the Testing Cycle;

(c) ESDs **and the Oregon School for the Deaf** will test all Required Fixtures in the third **school** year of the Testing Cycle;

(d) Districts with 7-8 schools within their district will test **an equal portion of** all Required Fixtures in the third and fourth **school** years of the Testing Cycle;

(e) Districts with 9-10 schools within their district will test **an equal portion of** all Required Fixtures in the fifth and sixth **school** years of the Testing Cycle;

(f) Districts with 11-**15** *[12]* schools within their district will test **an equal portion of** all Required Fixtures in the fourth, fifth, and sixth **school** years of the Testing Cycle;

[(g) Districts with 13-15 schools within their district will test all Required Fixtures in the fourth, fifth, and sixth years of the Testing Cycle;]

(g) Districts with 16-20 schools within their district will test **an equal portion of** all Required Fixtures in the third, fourth, fifth, and sixth **school** years of the Testing Cycle; **and**

(i) Districts with *[over]* 20 **or more** schools within their district will test **an equal portion of** all Required Fixtures in each **school** year of the Testing Cycle.

(19) Charter Schools will test all Required Fixtures according to the testing schedule for the District [*district*] in which they are located.

(20) If a Charter School leases their building from a School District, the School District shall test that building as part of their regular testing schedule. The School District shall send the Final Test Results to the Charter School and the Charter School shall post those results on their website.

(21) Districts and Charter Schools that have multiple years to test all Required Fixtures shall report in their HASS Plans [*when]* **which year** each Facility will be tested.

(22) The six year cycle shall not be modified based on a District's, ESD's, OSD's, or Charter School's failure to test during their scheduled year. The six year cycle schedule will remain as stated in the sections above.

(**23**)*[The Department shall approve District, ESD, and Charter School schedules]* **If a District, ESD, OSD, or Charter School fails to complete testing in their required year or years, the District, ESD, OSD, or Charter School will complete all outstanding required testing as soon as possible.**

(24) If a District, ESD, OSD, or Charter School needs to change their testing schedule, then they shall submit a proposed change to the Department.

(25) The Department shall review all proposed schedule changes submitted by Districts, ESDs, OSD, and Charter Schools. The Department may approve or reject District, ESD, OSD, or Charter School proposals to fit the needs of the overall testing program. [*If the Department does not approve a schedule, the District, ESD, or Charter School shall resubmit their schedule.*]

(26) The Department may determine a schedule for when Districts, ESDs, **OSD,** and Charter Schools must submit their reimbursement requests.

(27) The Department may require Districts, ESDs, **OSD**, and Charter Schools to report *[data]* **Final Test results and other data as determined by the Department** using *[reimbursement]* templates and forms developed by the Department *[for this purpose]*.

Statutory/Other Authority: ORS 326.051, ORS 332.331 & 332.334
Statutes/Other Implemented: ORS 332.331 & 332.334
History:
ODE 12-2019, amend filed 04/22/2019, effective 04/22/2019
ODE 32-2018, amend filed 10/19/2018, effective 10/21/2018
ODE 42-2016, f. & cert. ef. 8-19-16

Oregon State Board of Education Docket

OREGON DEPARTMENT OF EDUCATION
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Summary

Meeting Date: 4/16/2026
Title: Lead in Water OAR Revision
Status: First Reading
Presentation: No (Written Report Only/Consent)
Key Staff: Michael Elliott, Office of Finance and Administration
Topic Summary: We are requesting revisions/updates to OAR 581-022-2223 for the purpose of clarifying requirements improving compliance and increasing transparency

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?**

   OAR 581-022-2223 covers the creation of the Healthy and Safe Schools (HASS) plan and requirements related to mandatory testing for lead in water at schools. The HASS plan requires schools to provide the public with information on how the district deals with specific environmental hazards and is intended to promote transparency. Mandatory water testing is part of the same legislation and that program enhances student safety by ensuring safe water in schools.

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 332.331-345 sets the legislative requirements and is prescriptive in requiring districts to adopt a HASS plan with specific environmental hazards to be included within the plan and conduct water testing. ODE is required to develop the model HASS plan and adopt provisions

for testing and reducing exposure to elevated levels of lead in water as required under guidelines adopted by OHA. While the ORS does prescribe some content requirements and details on public reporting, ODE, and the State Board, has flexibility regarding scheduling and the details of the HASS plan and testing. The current OAR is written within the scope of ODE's authority and none of the proposed changes fall outside of ODE's purview.

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

   Proposed revisions to OAR 581-022-2223 have not previously been brought before the Board.

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

   It has been seven years since the adoption of OAR 581-022-2223 which covers the Healthy and Safe Schools (HASS) plan and mandatory water testing/reimbursement as mandated by ORS 331.332-345. In that time, we have discovered changes that need to be made to improve clarity, reflect best practices and address situations not anticipated when the program was initially created. Since schools will be starting a new cycle of water testing in July 2026 this is an opportune time to make revisions to minimize confusion.

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?**

   Our engagement strategy is consistent with the Equity Decision Tree as we have sought input from a wide spectrum of districts, charter schools and ESDs, both by size and geographic location.

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 (DELC; 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.

   Our team has been in direct contact with OHA Drinking Water Services and sought feedback related to our proposed changes that interact with their rules. This is in compliance with the statutes which direct ODE to collaborate with OHA.

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: COSA, OSBA, OASBO and OSFMA plus Environment Oregon

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

We wanted to involve districts, charter schools and ESDs from across a wide spectrum of entities both large and small, as size seems to be the largest variable related to how schools interact with and are affected by the water testing requirements. We also wanted to include groups involved with the original adaptation of the rule.

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?**

Feeback was predominantly positive with almost all stating they did not anticipate the proposed changes would impact them negatively. Clearer, more transparent, language in the changes was appreciated. Charter schools voiced some concerns related to responsibility for water testing in charter schools that lease their facilities from their sponsoring district. Current wording places responsibility on both the district and the charter to ensure that testing is completed and leaves the decision on which entity actually conducts the testing to be negotiated between the two. In application, most districts already conduct the testing, but the current wording can be confusing. We modified the language to specify that when a charter school leases their building from their sponsoring district, the district will conduct the testing and provide the results to the charter school in response to this feedback.

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 continue to review proposed revisions with ORCA.

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.

This board action will not change any fiscal impact related to current requirements for the Healthy and Safe Schools plan or mandatory water testing.

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 board action will not create fiscal or administrative impacts on state agencies, local government or the public and will not increase costs to small businesses.

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 board action will help improve clarity around water testing requirements which will help ensure that the water in schools is free from elevated levels of lead which will improve health and safety for students.

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?**

    No change in impact to district employees or 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?**

    Improved clarity on requirements and improved compliance with testing requirements leading to lower levels of lead contamination in water in schools.

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

    Lacking board action, requirements would be less clear, and the rule would be silent on some issues.

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 revisions make numerous small changes. Key changes that increase clarity are:

- School districts that lease their facilities to charter schools are responsible for testing the fixtures in the leased building
- References to 2016, the voluntary lead testing program, were removed to further highlight the ongoing requirement as stated in statute
- Oregon School for the Deaf was specifically included to clarify their responsibilities under the statute.
- Clarified how a district that fails to test in their designated year can still meet the requirements for testing once every six years
- Confirmed that ODE will be providing templates for districts to use.

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 changes were based on feedback from districts over the last six-year testing cycle. Additionally, when we sought feedback from districts, they responded that the new language clarifies their responsibilities under the statutory testing requirements. This aligns with the Board's values of transparency and accountability. It also ensures that all students have access to clean drinking water at their school.

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 requesting that the Board approve the revised OAR as provided. This will help improve student wellness by making the rules more clear and ensuring testing happens as required which will reduce the risk of exposure to lead in water within schools.

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 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: _____

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?

This grant covers all of the costs associated with testing water fixtures for elevated levels of lead. For small and rural school districts this means covering the costs of shipping as well which could be higher for them because of distance than some of the more urban and larger school districts. This is not a new grant program and during previous review of grant alignment, because of the unique nature of this grant it was unable to be aligned with other grants. However, because districts do the work and then submit for the grant, their reporting is reduced because they only have to submit their results and the costs to get reimbursed. There is no application for this grant.

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

There is no differentiation allowed under the statutes for small and rural school districts. All districts have to submit their results and invoices to receive reimbursement.

Oregon State Board of Education Docket

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Summary

Meeting Date: 4/16/2026
Title: House Bill 3198 (2023) Bill Implementation: Early Literacy Tribal Grants: First Reading
Status: First Reading
Presentation: No (Written Report Only/Consent)
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).

   This specific rule alignment came before the Board for consideration and was adopted as temporary rule in March 2026 to address immediate implementation needs and align rule language with statutory authority. The current item supports the transition from temporary to permanent rulemaking, informed by implementation experience and Government-to-Government consultation.

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 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.

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 (DELC; 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.

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.

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 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.

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

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 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: _____

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 7. 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.

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.

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 7. 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 ORCA presentation framing of consultation and implementation feedback as key inputs to the proposed amendments.

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]**s**ubmit 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