

Regular Board Meeting
Wednesday, June 10, 2026 6:00 PM

Triangle Lake Charter School--Library
20264 Blachly Grange Rd.
Blachly, OR 97412

Agenda

1. **CALL TO ORDER & PLEDGE OF ALLEGIANCE**
2. **WELCOME GUESTS AND VISITORS**
3. **CHANGES OR ADDITIONS TO THE AGENDA**
4. **PUBLIC FORUM/COMMUNICATIONS**
5. **THE BOARD MAY RECESS THE REGULAR MEETING AND CONVENE EXECUTIVE SESSION**
6. **RECONVENE REGULAR SESSION**
7. **CONSENT AGENDA**
 - 7.1. **BOARD MINUTES**
 - 7.2. **FINANCIAL REPORT**
 - 7.3. **HIRES**
 - 7.4. **FIRST READ POLICIES**
 - 7.5. **MOTION**
8. **REPORTS**
 - 8.1. **ENROLLMENT**
 - 8.2. **SPECIAL EDUCATION SERVICES REPORT**
 - 8.3. **STUDENT SERVICES REPORT**
 - 8.4. **PRINCIPAL'S REPORT**
 - 8.5. **SUPERINTENDENT'S REPORT**
 - 8.6. **DIRECTORS REPORT**
9. **UNFINISHED BUSINESS**
 - 9.1. **BOARD GOALS**
10. **NEW BUSINESS**
 - 10.1. **2024-2025 AUDIT REPORT**
 - 10.2. **HEALTH & SAFE SCHOOLS STATEMENT**
 - 10.3. **SOCIAL STUDIES ADOPTION**
 - 10.4. **MATH ADOPTION**
 - 10.5. **BANKING CHANGES**
 - 10.6. **ADOPTION OF 2026-2027 BUDGET AND APPROVAL OF BUDGET RESOLUTIONS**
11. **ANNOUNCEMENTS**
 - 11.1. **UPCOMING BOARD MEETING**
 - 11.2. **AGENDA SETTING TEAM**
12. **ADJOURN THE REGULAR MEETING**

Blachly School District #90

Code: BDDH-AR
Revised/Reviewed: 2/21/18; 11/17/21; 10/09/24

Public Comment at Board Meetings

The Board requests that a public comment add information or a perspective that has not already been mentioned previously, and that the patron refrains from repeating a similar point.

To provide public comment in person, if the opportunity is available on the Board agenda, please complete and submit the Intent to Speak card to the Board secretary prior to the meeting. Those attending virtually and want to provide public comment should notify the Board secretary by submitting an email to comments@blachly.k12.or.us as directed prior to the start of the meeting.

A person speaking during the public comment portion of the meeting may comment on a topic not on the published agenda. A person providing public comment will be allowed three minutes. Signing up to provide public comment does not guarantee time will be available.

Any person, who is allowed to speak to the Board during a meeting, should state their name, whether they are a resident of the district and, if speaking for an organization, the name of the organization. A spokesperson should be designated to represent a group with a common purpose.

Comments about a specific employee or group of employees should comply with Board policy BDDH - Public Comment at Board Meetings:

“A person speaking during the designated portion of the agenda for public comment may offer objective criticism of district operations and programs. The Board will not hear comments regarding any individual district staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints published complaint procedures for consideration of a legitimate complaint involving a staff member. Any association contract governing the employee’s rights will be followed. A commendation involving a staff member should be sent to the superintendent, who will forward it to the employee, a supervisor and the Board.”

SEE FORM ON REVERSE

INTENT TO SPEAK

The Board welcomes input. To provide in-person public comment please submit this completed card to the Board secretary prior the start of the meeting.

Name: _____ Phone: _____

Name of organization (if applicable): _____

Address: _____

Email (optional): _____

Topic or comment to be presented (brief description): _____

A complaint brought before the Board shall be referred to the proper school authorities. A complaint shall be processed in accordance with Board policy KL - Public Complaints and KL-AR - Public Complaints Procedure NX published complaint procedures. A hearing conducted by the Board regarding personnel may take place in an executive session.

The Board requests that a topic or comment is limited to three minutes or less.

Blachly School District #90

Code: BDDH
Adopted: 12/13/93
Revised/Readopted: 1/16/08; 11/19/08; 2/21/18;
1/19/22; 10/09/24

Public Comment at Board Meetings

All Board meetings, with the exception of executive sessions, will be open to the public. The Board invites the district's community members to attend Board meetings to become acquainted with the program and operation of the district. The public has a right to attend public meetings held in open session, and may be invited to share comments, ideas and opinions with the Board during designated times on the agenda. The Board may conduct a meeting without public comment.

Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings and submit written comments to the Board. Individuals requesting assistance, aids or accommodations are encouraged to notify the district at least 48 hours prior to the Board meeting with the request, consistent with Board policy BD/BDA – Board Meetings.

Procedures for Oral Public Comment

The Board establishes the following procedures for public comment at Board meetings held in open session. The information will be accessible and available to all patrons accessing or attending such a Board meeting.

1. Public comment is limited to its designated place on the agenda and while time allows.
2. A person wishing to provide public comment, if an opportunity is provided by the Board during a meeting open to the public, will complete and submit the Intent to Speak card to the Board secretary prior to the Board meeting.¹ A request to give public comment in-person or electronically does not guarantee time will be available.
3. A person speaking during the public comment portion of the meeting may comment on a topic not on the published agenda.
4. A person speaking during the public comment portion of the meeting should state their name, whether they are a resident of the district, and, if speaking for an organization, the name of the organization. A spokesperson should be designated to represent a group with a common purpose.
5. A person giving public comment is limited to an established time limit of three minutes. Statements should be brief and concise. The Board chair has discretion to waive time limits or extend the overall time allotted for public comment. Additional time will be allocated in a fair and equitable manner. If a person has more comments than time allows or is unable to comment due to time constraints, the

¹ When in-person attendees are allowed to provide oral comment, virtual attendees will be afforded the same opportunity.

person is encouraged to submit additional written comments to the Board through the district office as directed.

6. Inquiries from the public during the designated portion of the agenda will not generally be responded to immediately by the Board chair, and may be referred to the superintendent for reply at a later date. The Board will not respond to inquiries that are expected to be addressed during another designated portion of the agenda.

The Board will not hear public comment at Board work sessions.

Topics raised during the public comment portion may be considered for inclusion as agenda items at future Board meetings.

Procedures for Written Comment

Members of the public may submit written comments or materials to the Board at any time at the district office, by mail or by email to comments@blachly90.com . Materials or comments submitted at least 72 hours in advance of a Board meeting will be provided to the Board before the Board meeting. Written materials or comments submitted may not warrant action by the Board.

Comments Regarding Staff Members

A person speaking during the designated portion of the agenda for public comment may offer objective criticism of district operations and programs. The Board will not hear comments regarding any individual district staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints for consideration of a legitimate complaint involving a staff member. Any association contract governing the employee's rights will be followed. A commendation involving a staff member should be sent to the superintendent, who will forward it to the employee, a supervisor and the Board.

END OF POLICY

Legal Reference(s):

[ORS 165.535](#)
[ORS 165.540](#)

[ORS 192.610 - 192.690](#)
[ORS 332.057](#)

[ORS 332.107](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2020); 28 C.F.R. Part 35 (2020).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

Baca v. Moreno Valley Unified Sch. Dist., 936 F. Supp. 719 (C.D. Cal. 1996).

Leventhal v. Vista Unified Sch. Dist., 973 F. Supp. 951 (S.D. Cal. 1997).

Oregon House Bill 2560 (2021).

Cross Reference(s):

BDDC - Board Meeting Agenda

KC - Community Involvement in Decision Making

Regular Board Meeting
Wednesday, May 13, 2026 6:00 PM

Triangle Lake Charter School--Library, 20264
Blachly Grange Rd., Blachly, OR 97412

Attendance Taken at 6:03 PM.

Bobbie Jo Brewster: Absent

Ciara Clark: Present

Nicole Deering: Present

Meleah Drago: Present

Sara Gamache: Present

Bev Schiesser: Present

Present: 5, Absent: 1.

Attendees: Shane Benscoter, Dennis Boyd, Molly Rust,

1. **CALL TO ORDER & PLEDGE OF ALLEGIANCE**

Board Chair Drago called the meeting to order at 6:03pm.

2. **WELCOME GUESTS AND VISITORS**

3. **CHANGES OR ADDITIONS TO THE AGENDA**

There were no changes or additions to the agenda.

4. **PUBLIC FORUM/COMMUNICATIONS**

Public comments are accepted until the start of each meeting. To submit a comment, turn it in to the board secretary or email it in advance. A fillable Public Comment form, referred to in the attached AR, can be downloaded by clicking the menu/settings button. Written comments sent to comments@blachly.k12.or.us will be read during the meeting and should take less than three minutes. Verbal comments are limited to three minutes per person, with a total maximum of 15 minutes for all comments.

There was one public comment submitted by Julie Nowacki, topic was Improving Communication for School Activities and Events.

Director Gamache says that she appreciates the public comment. But she does urge parents to call the school and just ask. The school does a good job at answering the phone and answering the questions. Superintendent Bottensek says that the board does only meet once a month, and she sends out weekly announcements, and has an open-door policy, and she is happy to answer questions in the moment.

5. **CONSENT AGENDA**

5.1. **BOARD MINUTES**

April 8th, 2026 Regular District Board Minutes, April 21st Special Board Minutes and Budget Committee Work Session Minutes, April 23rd Special Board Minutes and May 6th Budget Committee Work Session.

Ms. Simington, Board Secretary, thanks Director Schiesser for catching the error in Budget Committee Member Dawn Samel's name. That has been corrected.

5.2. **FINANCIAL REPORT**

Business Manager Molly Rust has provided the April check register, pro-card statement and financial report to the board for review.

Business Manager Molly Rust answers the board's questions with regard to the check register and credit card statement.

Ms. Rust goes over highlights from the financial report. Including the small uptick, because May actuals from the State School Fund are now entered. There are other regular end of year reporting that is now being reconciled.

5.3. RESIGNATIONS

Superintendent Bottensek shares the resignation of Andrea Warren from Blachly School District. She also shares the resignation of Mike Kaiser from the middle school volleyball coach position.

Superintendent Bottensek gave the board the resignations listed. She shares that the Instructional Assistant position is currently posted on our website. This is a 7.75hr per day position, working mostly just student days. And the MS Volleyball coaching position as well as MS and HS head coach positions for football are posted.

5.4. HIRES

Superintendent Bottensek presents the hire of Holly Gee as the high school assistant track coach.

Superintendent Bottensek shares that we did hire Ms. Gee as the assistant track coach for our HS track team. She has been assisting Mr. Carl all season.

5.5. APPOINT CHATT COMMITTEE MEMBERS---Updated Apointees

The following individuals are presented as appointees to the Chatt Scholarship Committee positions:

Teacher: Holly Gee

Community Member: Linda Avery

Counselor: Kara Severino

Administrator: Katherine Tripp

Financial Advisor/Secretary-Molly Rust (Non-Voting Member)

Board Member: Bev Schiesser

Board Chair Drago shares that we do have to accept a new teacher to serve on the Chatt Scholarship Committee. Also, there is a new Administrator on the committee as Superintendent Bottensek has a senior this year. So we wanted to make sure the updated committee was listed in the board minutes.

5.6. MOTION

Director Schiesser moved to approve the consent agenda as amended. This motion, made by Bev Schiesser and seconded by Ciara Clark, Carried.

Bobbie Jo Brewster: Absent

Ciara Clark: Yea

Nicole Deering: Yea

Meleah Drago: Yea

Sara Gamache: Yea

Bev Schiesser: Yea

Yea: 5, Nay: 0, Absent: 1

6. REPORTS

6.1. ENROLLMENT

Grade	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
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On Campus	7	18	13	19	14	20	18	15	14	17	8	15	17	195
TLCS Online	17	19	18	23	23	15	22	15	9	6	6	4	3	180
Out of District Placement														2

Total Enrollment: 377

Superintendent Bottensek shares that we will be making a change to how we display enrollment for next school year. We will show if we dropped or gained in each program.

6.2. FACILITIES REPORT

Maintenance Director, Shane Benscoter provided a maintenance update to the board.

Facilities Director Shane Benscoter answered questions for the board with regard to his report. He gives some details about the class photo project he and Superintendent Bottensek have been working on.

6.3. TRANSPORTATION & TECHNOLOGY REPORT

Transportation & Technology Director, Dennis Boyd provided an update to the board.

Transportation & Technology Manager Dennis Boyd answers questions with regard to his report. He answers additional questions about the new WiFi network settings we are putting in place for next year.

6.4. PRINCIPAL'S REPORT

Principal Brittany Bottensek shares a report with the board.

Superintendent Bottensek gives her principal report. She goes over the curriculum choices the school is making, and shares there will be a full adoption presentation at the June meeting given by Ms. Tripp.

She reminds the board and community that she does put in her Week At A Glance which grades are doing state tests that week. She points out some track events coming up.

She does share info about the senior declaration assembly. This is where we will be announcing our senior's plan post graduation. It is a K-12 assembly, and invites go out to the senior families. Our seniors sign their plan and are given a gift from the district. It is open to the public, so anyone can attend the event. You can check in at the gym entrance. We also have the academic awards and dessert banquet. This is for our year-long awards. Invitations will go out to families of children getting an award, but it is open to the public.

6.5. SUPERINTENDENT'S REPORT

Superintendent Brittany Bottensek will give a report to the board.

Superintendent Bottensek shares that our Budget Committee approved a budget, it will be presented in June, and we have canceled the other two meetings we had scheduled. She is also excited to announce that we received the Summer Learning Grant Agreement for 3 years. This makes it a lot easier to plan our summer school program. She points out that last week was the final Rural Collaborative meet up. They met in the morning with their groups and then in the afternoon they did some fun group competitions.

Superintendent Bottensek shares that she has completed her spring courses and her summer classes will be her practicum, and then she will have 2 more classes for next

year, then she will have her schooling completed for her Superintendents license. Director Schiesser asks if the governor's new minutes requirement is going to cause us to make any adjustments. Superintendent Bottensek shares that we don't have to make any adjustments for this upcoming school year.

6.6. DIRECTORS REPORT

Director Schiesser shares that she was a judge for the Science Fair, and that was very fun. She enjoyed getting to be a part of this event.

7. UNFINISHED BUSINESS

7.1. BOARD GOALS

The board will continue to review and work through their goals.

2025-2026 Board Goals:

1. To address or resolve property boundaries with the Grange.
2. A monthly review of the Strategic Plan: Academic Success, Reading Program, Enrollment Rate, Volunteerism.

Superintendent Bottensek shares she doesn't have any data for the board to review this month. But next month we will have MAPS and EasyCBM data.

Director Gamache asks if the school is still doing the attendance incentives?

Superintendent Bottensek answers yes, but its a little quieter approach that they are doing currently. There is still Mr. Potato Head pieces and donut parties happening, and we will have the attendance incentives field trip at the end of the year.

Superintendent Bottensek shares that we have met with the Grange group, and we provided them with a grounds lease agreement. The Grange took it back and is having the State Grange legal counsel review it, and then they will come back to us.

Board Chair Drago asks if we have a graduation percentage rate? Superintendent Bottensek answers that at this point we are predicting that everyone will complete and receive a form of certificate.

Board Chair Drago asks who plans to attend graduation and for board members to help on stage to hand out diplomas. Director Gamache and Board Chair Drago will be on stage.

8. NEW BUSINESS

9. THE BOARD MAY RECESS THE REGULAR MEETING AND CONVENE EXECUTIVE SESSION

The board will convene an Executive session pursuant to ORS 192.660:

(e) To conduct deliberations with persons designated by the governing body to negotiate real property transactions.

Board Chair Drago recesses the regular meeting at 7:10pm to go into executive session.

10. RECONVENE REGULAR SESSION

Board Chair Drago called the regular meeting back to order at 7:39pm.

11. ANNOUNCEMENTS

11.1. UPCOMING BOARD MEETING

The next Regular Board Meeting will be held on Wednesday, June 10th, 2026 at 6pm.

11.2. AGENDA SETTING TEAM

The board will decide who will be attending the June agenda-setting meeting.

Director Gamache will do the June agenda-setting meeting.

12. ADJOURN THE REGULAR MEETING

Board Chair Drago adjourned the meeting at 7:40pm.

June 2026 Board Report
Ronda Gardner (Special Education Director TOSA)
Special Education
Blachly School District

1. Update on numbers of students receiving special education services
 - a. Total at this time: 49 (up 2 from last report)
 - b. Online 11
 - c. Brick and mortar 38
 - d. There will be some movement before fall that I am aware of, however those decreases will be few—maybe down 2-3 students in SPED, but will likely add more with kindergarten, new students and new eligibilities.

2. PASS program (Positive Approach to Student Success) update: Program is still continuing with the same focus students
 - a. Everyday Speech is working well to target specific social skills.
 - i. Looking to grow targeted social skills groups next year if staffing can support this.

 - b. The program is going to continue next year with the same number of students.
 - i. The program is still demanding a lot of staff time and attention.
 1. Held meetings with teachers that have students in the program. They all report positively that the program has been beneficial.

 - c. Staff from McKenzie are planning a visit to look at this program to model and implement one at their school.

3. We close the year close to the same number we reported in the fall at (52).

4. Our staffing needs remain the same.

5. Questions?

BLACHLY SCHOOL DISTRICT NO.90
LANE COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY
FOR THE YEAR ENDED JUNE 30, 2025



12700 SW 72nd Ave.
Tigard, OR 97223



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February 18, 2026

To the Board of Directors
Blachly School District No. 90
Lane County, Oregon

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information and fiduciary funds of Blachly School District No. 90 (the District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered the system of internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the system of internal control over financial reporting.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit.

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

Planned Scope and Timing of the Audit

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

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

Results of Audit

1. Audit opinion letter – a modified opinion on the basic financial statements has been issued, due to the District not having a current actuarial valuation of post employment obligations related to implicit healthcare subsidy, not booking a lease liability and corresponding right-to-use asset under GASB 87, not booking a subscription based IT agreement liability and corresponding right-to-use asset under GASB 96 and not implementing GASB 101 compensated absences.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 50 of the financial report.
3. Management letter – No separate management letter issued.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal 2024-2025. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District's portion of the statewide Net Pension Liability (or Asset) and Other Post-Employment Benefits, estimates of Accounts Receivable, Capital Asset Depreciation, and Value of Investments, which are based on actuarial estimates, estimated collectability of receivables, useful lives of assets and fair market values. We have evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

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

Pauly, Rogers and Co., P.C.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it, except for the budgetary statements presented as required supplementary information.

Supplementary Information

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

Other Information

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

Other Matters – Future Accounting and Auditing Issues

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

GASB 103 – Financial Reporting Model Improvements

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

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

Management’s Discussion and Analysis

This Statement continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provided an objective and easily readable analysis of the government’s financial activities based on currently known facts, decisions, or conditions and presents comparisons between current and prior year.

This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that “boilerplate” discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items

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

GASB 104 – Disclosure of Capital Assets

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

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

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

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

Best Practices – Not Significant Deficiencies

1. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (the Board). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While the Board participates in the budget adoption process and receives staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Board articulate their monitoring practices and record in the minutes when those activities occur.

2. Fidelity Insurance Coverage

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

3. Service Organizations & Sensitive Information

The District has contracted with a service provider for accounting and information technology services (Lane ESD). The service provider does not have a SSAE 18 (service provider) report or internal control report covering their operations, accounting processing and information technology controls. This includes payroll which involves sensitive information. While sharing sensitive data with an outside service provider may reduce costs or lead to increased efficiencies in operations, it also may create data breach risks for the District. The possibility exists that errors or irregularities could exist and not be detected. While nothing came to our attention during our testing, we recommend the Governing Body review the risks regarding this matter and consider getting assurance from the service provider that will reduce risks, including being named on their insurance policies, in order to mitigate such risks.

4. 403(b) Compliance Requirements

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

5. IT Controls

During our review of IT controls over the accounting software, we noted that there is no policy in place regarding the frequency with which passwords are changed. We recommend that the District adopt a policy addressing this IT-related internal control issue for the accounting systems.

6. Bank Reconciliations

During testing of bank reconciliations there were several reconciliations that were prepared several months after month end. This caused a delay in the review of these reconciliations. We recommend reconciliations to be prepared and reviewed in a timely manner (within 30 days of statement date) to limit the opportunity for errors, both unintentional and intentional, to affect the cash accounts.

7. Implementation of Accounting Standards

We noted that the District has not obtained an actuarial valuation to determine its Implicit Health Subsidy Liability as required by GASB 75, recorded its long term leave liability required by GASB 87, recorded its subscription based information technology arrangements under GASB 96, or implemented GASB 101 dealing with accrued compensated absences. We recommend going-forward, that the Board require implementation of these standards so an unmodified opinion can be received by the District.

8. Segregation of duties

The business manager has the ability to enter new employees, change salary information, and has access to create/print payroll batches. Compensating Control: The Assistant Business Manager inputs payroll each month and the Business Manager reviews all checks for reasonableness prior to signing them.

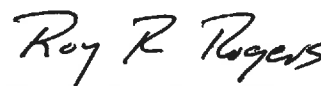
9. Payroll Internal Control

Several contracts were not signed by the employee or the Superintendent. Additionally, for the months tested, there was no evidence of approval on any of the hourly employee timecards. We recommend that the Board establish and document clear monitoring practices to strengthen internal controls over payroll. This should include ensuring that all employment contracts are signed by the authorized official and that employee timecards are reviewed and approved as evidence of management oversight.

10. Journal Entries

During our review of adjusting journal entries, we noted that nearly all entries tested were not uploaded for approval in a timely manner. In fact, they were not approved by the Superintendent until July 2025. We recommend that all adjusting journal entries be reviewed and approved by an individual independent of their preparation within a reasonable timeframe—ideally within one month of the entry date. Timely review and approval help minimize the risk of both unintentional and intentional errors.

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



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

**Blachly School District #90
Blachly SD Resolution No. #2025-26-08**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Directors of the Blachly School District #90 hereby adopts the budget for 2026-27 in a total sum of \$9,173,773 as presented.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that for the fiscal year beginning July 1, 2026, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

Appropriation Category		Fund Name					TOTAL ALL FUNDS
		GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	INTERNAL SERVICES FUND	SCHOLARSHIP FUNDS	
1000	Instruction	3,295,491	976,690	0	17,036	0	
2000	Support Services	2,310,221	481,092	80,000	17,036	0	
3000	Community/Enterprise	0	223,150	0	0	25,612	
4000	Facilities Construction	0	0	0	0	0	
5100	Debt Service	0	64,945	0	0	0	
5200	Interfund Transfers	350,000	0	0	0	0	
6000	Contingency	520,000	0	0	0	0	
Appropriation Total		6,475,712	1,745,877	80,000	34,072	25,612	8,361,273
7000	Unappropriated	0	7,000	0	5,500	800,000	
Budet Total		6,475,712	1,752,877	80,000	39,572	825,612	9,173,773

Total Appropriations - All Funds \$ 9,173,773

RESOLUTION IMPOSING AND CATEGORIZING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed and categorized for the tax year 2026-27 upon the assessed value of all taxable property within the district:

Permanent Rate Tax Subject to the Education Limitation \$5.1023 per \$1,000 assessed value

Adopted by the Blachly School Board of Directors at a regular school board meeting held on the 10th day of June, 2026.



Blachly School District #90 Triangle Lake Charter School Healthy and Safe Schools Plan

Introduction

In 2017, the Oregon State Legislature passed SB 1062, which requires that every school district, education service district, and public charter school develop a Healthy and Safe Schools Plan (HASS Plan). Each organization's HASS Plan has specific requirements that must be included for the HASS Plan to comply with state law. All HASS Plans are due to the Oregon Department of Education by July 1, 2019. Additionally, each school district, education service district, and public charter school is required to certify annually that the organization continues to comply with the requirements of the HASS Plan by filing an Annual Statement. The following plan is designed to satisfy these requirements.

1. Responsible Person

The person responsible for administering and implementing the Healthy and Safe Schools Plan:

Name: Shane Bencoter

Position Title: Maintenance/ Facilities Director

Phone Number: 541-925-3262 EXT 134

Email Address: Shane Bencoter

Mailing Address: 20264 Blachly Grange Rd. Blachly Oregon 97412

The person who is the designated IPM Coordinator:

Name: Shane Bencoter

Position Title: Maintenance/Facilities Director

Phone Number: 541-925-3262-EXT 134

Email Address: Shane Bencoter

Mailing Address: 20264 Blachly Grange Rd. Blachly Oregon 97412

The person responsible for AHERA information:



Name: Shane Benscoter
Position Title: Maintenance/Facilities Director
Phone Number: 541-521-9315 Ext134
Email Address: Shane Benscoter
Mailing Address: 20264 Blachly Grange Rd. Blachly Oregon 97412

2. List Facilities

All facilities owned and leased by Blachly School District #90 where students or staff are present on a regular basis are covered by this HASS Plan. The list of those buildings and facilities is below:

Facility Name	Facility Address
<i>Triangle Lake Charter School</i>	20264 Blachly Grange Road, Blachly, OR 97412
<i>Bus Barn</i>	20264 Blachly Grange Road, Blachly, OR 97412
<i>Maintenance Trailer</i>	20264 Blachly Grange Road, Blachly, OR 97412
<i>District Office</i>	20270 Blachly Grange Road, Blachly, OR 97412
<i>Superintendent House</i>	20298 Blachly Grange Road, Blachly, OR 97412

3. Elevated Levels of Lead in Water Used for Drinking or Food Preparation

All school districts, education service districts, and public charter schools are required to test for and eliminate exposure to elevated levels of lead in water used for Drinking and Food Preparation through either remediation or eliminating access, according to OAR 333-061-0400 and OAR 581-022-2223. In conformance with those administrative rules, Blachly School District #90 certifies the following:

1. All testing was done according to the testing requirements in OAR 333-061-0400;
2. All samples were analyzed by a lab accredited by Oregon Health Authority to test for those materials;
3. All water fixtures required to be tested under OAR 333-061-0400 were tested for elevated levels of lead in accordance with the testing schedule developed by the Oregon Health Authority;
4. This testing is in addition to and separate from testing that is required because the district operates a small water system;
5. The testing schedule for each building covered by this plan is set forth below: [\(Click Here For Summary\)](#)



Facility Name	Year of Last Test	Next Scheduled Test (Beginning of 6 year schedule)	Schedule or Exemption Reason
<i>Triangle Lake Charter School</i>	<i>2022</i>	<i>2028 Fiscal Year</i>	<i>6 year schedule</i>
<i>Bus Barn</i>	<i>N/A</i>	<i>N/A</i>	<i>No water at this site</i>
<i>Maintenance Trailer</i>	<i>N/A</i>	<i>N/A</i>	<i>No water at this site</i>
<i>District Office</i>	<i>2022</i>	<i>2028 Fiscal Year</i>	<i>6 year schedule</i>
<i>Superintendent House</i>	<i>N/A</i>	<i>N/A</i>	<i>No water at this site</i>

4. Lead Paint

In order to comply with the United States Environmental Protection Agency’s Renovation, Repair and Painting Program Rule, the district Maintenance Director has a certified lead based paint renovation contractor’s license. Issued by the Oregon Construction Contractors Board.

5. Asbestos

Blachly School District #90 complies with the federal Asbestos Hazard Emergency Response Act (AHERA). [\(Click Here\)](#) For AHERA Asbestos Management Plan and Updates to It.

6. Radon

Blachly School District #90 has developed a radon plan as required by ORS 332.167. Community members can access a copy of the radon plan here: [\(Click Here\)](#)
 Test results will be made public and are available here: [\(Click Here\)](#)

7. Integrated Pest Management

Blachly School District #90 has adopted an Integrated Pest Management (IPM) plan as required by ORS 634.700 through 634.750. Community members can access a copy of the IPM plan here: [\(Click Here\)](#)

8. Carbon Monoxide Detectors

Blachly School District #90 certifies that all buildings subject to the Healthy and Safe Schools Plan comply with the carbon monoxide detection standards in the state building code that was in effect when the building was originally constructed or as required by building code due to addition, upgrade, or remodel.



9. Test Results Publication

Blachly School District #90 is complying with the requirement to provide access to test results, as defined by OAR 581-022-2223 within 10 business days as defined by ORS 332.334. Test results can be found on Blachly School District #90 website at [Blachly School District 90](#) Click on About BSD, scroll down to Reports and Plans, Then scroll down to Safety and Maintenance and Browse documents.

Specific test results can be found as follows:

- Lead in Water: [\(Click Here\)](#)
- Radon: [\(Click Here\)](#)

Additionally, copies of all test results are available at the District Office located at 20270 Blachly Grange Road, Blachly, OR 97412. Blachly School District #90 will also use current district email lists or communications programs to provide final test results to staff, students, parents of minor students, and other members of the community. This includes providing actual final test results or providing direct access to final test results through links in the communications. Please contact Anni Thiessen 541-925-3262-EXT 103 to be added to current district email lists and programs.

I certify that the above information is true and accurate to the best of my knowledge.

Shane Benscoter	Maintenance Director	3/19/2025
Electronic signature of authorized representative	Title	Date



Triangle Lake
Social Studies Adoption
Process & Recommendation to the Board

Overview of Adoption Process

January

Gateway 1: State Recommendations

- 2026 Oregon Standards
- Lane ESD Social Studies Caravan (Presentation of all approved curriculum by publisher)
- Approved list of curricular materials

March

Gateway 2: Identifying District Curriculum

- K-12 staff meet at ESD
- Reviewed all curriculum
- Staff picked Curriculum K-5, and 6-12

Curriculum Choices

Meet TCI's *Social Studies Alive!* Elementary Programs



Social Studies Alive!
Me and My World



Social Studies Alive!
My School and Family



Social Studies Alive!
My Community



Social Studies Alive!
Our Community and Beyond



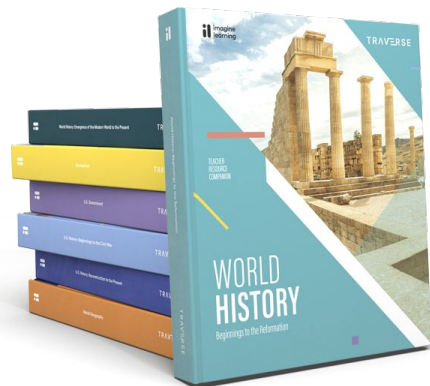
Social Studies Alive!
Regions of Our Country



Social Studies Alive!
America's Past



K-5
TCI History Alive



6-12 Imagine Learning Traverse

Overview of Adoption Process

January

Gateway 1: State Recommendations

- 2026 Oregon Standards
- Lane ESD Social Studies Caravan (Presentation of all approved curriculum by publisher)
- Approved list of curricular materials

March

Gateway 2: Identifying District Curriculum

- K-12 staff meet at ESD
- Reviewed all curriculum
- Staff picked Curriculum K-5, and 6-12

May

Gateway 3: Stakeholder Feedback

- Social Studies Curriculum displayed during open house
 - (Zero Feedback)

Thank you for your consideration on
this adoption process.



Go Lakers!



Triangle Lake
Secondary Math Adoption
Process & Recommendation to the Board

Overview of Adoption Process

November

Gateway 1: State Recommendations

- 2021 Oregon Standards
- 2+1 Model for HS Math Pathways
- Four Cornerstones: Focus, Engagement, Belonging, Pathways
- Approved list of curricular materials

Cornerstones of the Oregon Math Project

Engineering a better system:
Meaningful math for every student



FOCUS



ENGAGEMENT



PATHWAYS



BELONGING

Overview of Adoption Process

November

Gateway 1: State Recommendations

- 2021 Oregon Standards
- 2+1 Model for HS Math Pathways
- Four Cornerstones: Focus, Engagement, Belonging, Pathways
- Approved list of curricular materials

November-
December

Gateway 2: Identifying District Priorities

- Triangle Lake's Graduate Portrait
- Student Experience Description from CEL work
- Triangle Lake's Vision for Secondary Mathematics
- Blachly School Board Policy for Instructional Materials Adoption

Triangle Lake Charter School Graduate Profile

Laker graduates are **FUTURE-READY**, showing the ability to...



THINK CRITICALLY

- Demonstrate curiosity
- Logically analyze complex problems
- Follow clear problem solving steps
- Develop creative and innovative solutions



COMMUNICATE

- Reading and writing skills
- Listening and speaking skills
- Visual design skills



COLLABORATE

- Social skills
- Cross-cultural skills
- Empathy
- Conflict resolution



ADAPT

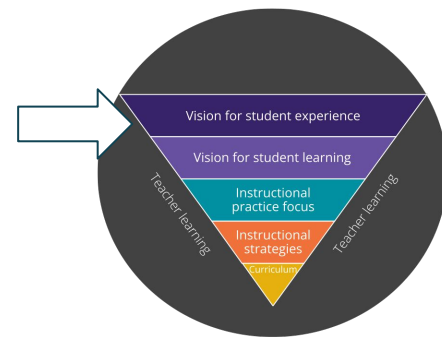
- Reflect on growth
- Think about their thinking (metacognition)
- Show flexibility
- Be resilient in response to obstacles



BE RESPONSIBLE

- Take/show initiative
- Be accountable for results
- Produce quality work
- Set, monitor, and meet goals





Create a culture of academic excellences where every person feels safe and sense of belonging that prepares them for **THEIR post-secondary vision.**

Triangle Lake Charter School Vision for Secondary Mathematics

Our vision is for every student to see themselves as a capable doer of mathematics. They will be skilled in quantitative reasoning, critical thinking, and possess the problem-solving skills necessary to thrive in college or excel in their careers.

They will also be empowered to use technological tools and data analysis to understand and impact the world around them.

Link to Tool

Staff Name: _____

Program: _____

Rating Scale				
-1: Unsatisfactory Negative/Concerning Evidence	0: Does not Meet No Evidence	1: Partially Meets Some Evidence	2: Meets Sufficient Evidence	3: Exceeds Strong Evidence

Selection Criteria:

Criterion 1: Focus, Coherence, and Alignment		
Indicators	Evidence	Rating -1, 0, 1, 2, 3
1.A Materials align to the 2021 Oregon Math Standards and devote a majority of time to the Major Work of the grade. Supporting Work, where present, enhances focus and coherence simultaneously.		
1.B Materials support an understanding of the grade-by-grade progressions in the Standards and relate on-grade-level concepts explicitly to prior knowledge from earlier grades or previously assessed grade-level standards.		
1.C Materials, lessons, and tasks make connections between standard domains to highlight for students the interconnectedness of their learning.		
Summary of Criteria 1: Coherence, Alignment, and Relevance		▼

Overview of Adoption Process

November

Gateway 1: State Recommendations

- 2021 Oregon Standards
- 2+1 Model for HS Math Pathways
- Four Cornerstones: Focus, Engagement, Belonging, Pathways
- Approved list of curricular materials

November-
December

Gateway 2: Identifying District Priorities

- Triangle Lake's Graduate Portrait
- Student Experience Description from CEL work
- Triangle Lake's Vision for Secondary Mathematics
- Blachly School Board Policy for Instructional Materials Adoption

January -
May

Gateway 3: Stakeholder Recommendations (Pilot)

- Teacher ease of use
- Student data / sample of work
- Student feedback
- Parent / Community perspective

Pilot Choices and Dates



February - March



April - May

Recommendation

The TLCS Math Adoption team recommends

- (1) Adopting MidSchool Mathematics for grades 6 – 8.
- (2) Piloting MidSchool Mathematics in Algebra 1 during the 2026-2027 school year, as the program will be available at that time.
- (3) Continuing the adoption process for high school math during the 2026 - 2027 school year.



Weekly Routine & Structure



Day 1

Thinking Task



Day 2

Instruction



Day 3

Practice



Day 4

Assessment



Day 5

Flex DAY



Teacher Evidence

Routine & Structure

- Weekly routine is a nice combination of paper/pencil and devices
- Structure allows for collaboration and for students to share their thinking
- Daily pacing has things broken into small chunks, so students engage in a variety of activities in one class period

Teacher Evidence

Relevance & Engagement

- Introductory videos were engaging and provided access to hesitant math learners
- The cheesy/cringey aspect of the videos makes the problems they cover more interesting than a textbook
- Students retained detailed information about the videos days and sometimes weeks after watching them

Student & Family Evidence

In the student survey, we asked students

What are you enjoying so far about the MidSchool Math Curriculum?

Top responses:

- Working in groups (57% of students, n = 35)
- Watching videos about “real life” scenarios (34%)
- Lessons that mix up group time vs teacher-led time (20%)
- Checking responses using technology (20%)

We only received 2 responses from families and the feedback was inconclusive.

Blachly School District #90
Triangle Lake Charter School
20264 Blachly Grange Road
Blachly, OR 97412
(541) 925-3262
www.blachly90.com

RESOLUTION Blachly S.D #2025-26-06

BE IT RESOLVED, that the Board of Directors, School District #90, Lane County, hereby authorizes the transition of all District Funds, which currently reside in US Bank and Selco to be transferred to Oregon Community Credit Union. This includes savings, checking and CD funds.

Adopted by the Blachly School Board of Directors at a regular school board meeting held on June 10, 2026.

Meleah Drago
Board Chair

Brittany Bottensek
Superintendent

BLACHLY SCHOOL DISTRICT 90
Blachly SD Resolution No. #2025-26-07

RESOLUTION COMPLYING WITH GASB 54

BE IT RESOLVED, that the Board of Directors, Blachly School District #90 will comply with Government Accounting and Standards Board (GASB) Statement 54 in order to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding.

The GASB 54 requires fund balances to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to observe constraints imposed upon the use of governmental funds. This requirement is effective for the fiscal year ending 30 June 2027.

The ending balance for all funds must be designated per the following categories set forth by GASB 54:

- *Non-spendable* -- Funds which cannot be spent.
- *Restricted* -- Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.).
- *Committed* -- Amounts whose use is constrained by limitations that a governing board imposes upon itself.
- *Assigned* -- Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
- *Unassigned*-- Available for any purpose. (Reported only in the General Fund.)

Assignment of Fund Balances

Authority to classify portions of ending fund balance as Assigned is hereby granted to the Superintendent and Business Manager

Spending Hierarchy

Where appropriate and necessary, the Blachly School Board has determined that the categories of fund balances will be spent with the following priority:

1. Restricted
2. Committed
3. Assigned
4. Unassigned

Meleah Drago, Board Chair
Blachly School District #90

Brittany Bottensek, Superintendent
Blachly School District #90

**Blachly School District #90
Blachly SD Resolution No. #2025-26-08**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Directors of the Blachly School District #90 hereby adopts the budget for 2026-27 in a total sum of \$9,173,773 as presented.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that for the fiscal year beginning July 1, 2026, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

Appropriation Category		Fund Name					TOTAL ALL FUNDS
		GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	INTERNAL SERVICES FUND	SCHOLARSHIP FUNDS	
1000	Instruction	3,295,491	976,690	0	17,036	0	
2000	Support Services	2,310,221	481,092	80,000	17,036	0	
3000	Community/Enterprise	0	223,150	0	0	25,612	
4000	Facilities Construction	0	0	0	0	0	
5100	Debt Service	0	64,945	0	0	0	
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6000	Contingency	520,000	0	0	0	0	
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7000	Unappropriated	0	7,000	0	5,500	800,000	
Budet Total		6,475,712	1,752,877	80,000	39,572	825,612	9,173,773

Total Appropriations - All Funds \$ 9,173,773

RESOLUTION IMPOSING AND CATEGORIZING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed and categorized for the tax year 2026-27 upon the assessed value of all taxable property within the district:

Permanent Rate Tax Subject to the Education Limitation \$5.1023 per \$1,000 assessed value

Adopted by the Blachly School Board of Directors at a regular school board meeting held on the 10th day of June, 2026.