



YAMHILL CARLTON SCHOOL DISTRICT

120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

BOARD OF DIRECTORS

REGULAR SESSION AGENDA

LOCATION: YCSD BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148

Or VIA ZOOM <https://us06web.zoom.us/j/91341315065>

Password: sW66uH

Tuesday, January 13, 2026

Regular Session: 6:00pm

AGENDA

I. Call to Order Regular Session

I. Flag Salute

II. Individuals, Delegations, Recognitions, and Communications

- A. YCHS - Tanner Smith & Richard Ceder – Verbal Report
- B. YCIS – Amanda Dallas & Chad Tollefson - Verbal Report
- C. YCES – Morgan Bishop – Verbal Report
- D. Board Appreciation

Public Comment – The Board welcomes you to its monthly meeting. We ask that you complete an Intent to Speak Form by sending an email to the Board Secretary at brownm@ycschools.org. The Board will receive public comments at this time but will defer issues to the appropriate administrator. During public comment, the Board listens but neither discusses, nor responds to questions and concerns. Speakers are limited to three minutes.

III. Review of Agenda (Action Item)

IV. Regular Session – Consent Agenda (Action Item)

- A. Approval of Board of Directors Minutes
 - 1. Regular Session Minutes: 12/09/2025
- B. Personnel
- C. Enrollment
- D. Donations

V. Announcements and Reports

- A. Superintendent's Report – Clint Raever – Verbal Report
- B. District Facilities Report – Ian Barr – Verbal Report
- C. Financials and List of Bills for December 2025 – Melanie Neece (Action Item)

VI. New Business

- A. Audited Financials for Fiscal Year Ending 2025 Approval (Action Item)
<https://www.ycsd.k12.or.us/departments/business-office>
- B. 2025-2026 Budget Calendar (Action Item)
- C. Financial Reports Discussion
- D. Adopt Updated Directory Information (JOA) Policy
- E. February Executive Session Date

VII. Board of Directors Comments

VIII. Adjournment

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6980 at least 24 hours prior to the meeting.



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LOCATION: YCSD BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148

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Password: sW66uH

Tuesday, December 9, 2025

Regular Session: 6:00pm

MINUTES

[Meeting Recording](#)

Board Members Present: Susan FitzGerald, Erin Galyean, Chris Zook, JaJetta Dumdi, Buzz Ready

District Office and Admin Staff Present: Clint Raever, Melanie Neece, John Horne, Mary Brown, Richard Ceder, Tanner Smith, Morgan Bishop, Amanda Dallas, Chad Tollefson, Ian Barr

Others Present: Lucas Partin, Michelle Partin, Paislee Brekke, Charity Weise, Moises Rodriguez Sanchez, Consuelo Sanchez-Bautista, Moises Rodriguez-Torres, Olivia Ling, Danielle Findley, Alexis Ling, Hank McLaughlin, Noel McLaughlin, William Pytel, Leann Cook, Faye Tuell, Jeremy Campbell

I. Call to Order Regular Session

S.FitzGerald called the meeting to order at 6:00pm.

II. Flag Salute

III. Individuals, Delegations, Recognitions, and Communications

A. YCES - Student Spotlight

-M.Bishop shared what the elementary school students have been working on in the SEL classroom, where they learn about different character traits and strategies to use with feelings.

-Last month, they learned about gratitude. Paislee Brekke, Moises Rodriguez Sanchez, Olivia Ling, Hank McLaughlin, William Pytel, and Faye Tuell came to share their gratitude poems with the board. Each student introduced themselves, read what they had written, and shared why they think gratitude is important.

B. YCHS - Student Body - Verbal Report

L.Partin provided an update on what the leadership team has been working on including attending the climate culture conference, morning greeting groups, and the upcoming assembly.

C. YCHS - Tanner Smith & Richard Ceder - Verbal Report

T.Smith and R.Ceder provided updates on past and upcoming events, attendance recognition, athletics, students of the month, and current on-track rates. (see attached report).

D. YCIS - Amanda Dallas & Chad Tollefson - Verbal Report

-A.Dallas provided updates on past and upcoming events, including Grinchmas, the winter play, winter sports, spirit week, and the staff holiday party (see attached report and flyers).

-They will be having their MTSS meeting tomorrow to plan for next month.

-They have several students going through the GATE process.

E. YCES - Morgan Bishop - Verbal Report

-M.Bishop provided updates on past and upcoming events, including VIP Day, the OSU field trip, Make a Difference Monday, the Winter Wonderland/Sing-a-long, dress up week, and the canned food drive. (see attached report and flyers).

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- C.Raever requested to share the WESD Regional Data (see attached report) before moving on to the regular agenda.*
- The board reviewed and discussed the data and the challenges in obtaining a more comprehensive and accurate measuring tool.*
- The board also discussed math scores and what can be done to improve them.*

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IV. Review of Agenda (Action Item)

E.Galyean motioned to approve the agenda as presented. J.Dumdi seconded. All in favor. Motion passed.

V. Regular Session – Consent Agenda (Action Item)

- A. Approval of Board of Directors Minutes
 - 1. Regular Session Minutes: 11/10/25
 - 2. Work Session Minutes: 11/18/25
- B. Personnel
- C. Enrollment
- D. Surplus

J.Dumdi motioned to approve the consent agenda as presented. B.Ready seconded. All in favor. Motion passed.

VI. Announcements and Reports

- A. Superintendent's Report – Clint Raever – Verbal Report
 - C.Raever shared updates including the status of the newsletter, the district's financial document completion, and revenue forecast updates (see attached report).*
 - He also shared the 2024-2025 state report cards and discussed the data with the board (see attached).*
- B. District Facilities Report – Ian Barr – Verbal Report
 - I.Barr provided an update on facilities.*
 - They have been busy with holiday events, sports, and play preparation.*
 - He has reached out to Johnson Controls regarding a needed software upgrade and training.*
 - They are working with Willamette HVAC to get a quote for the welding fume extraction system.*
 - They have received the necessary bids for the windows on the west side of the intermediate school and will schedule it for spring or summer.*
 - They are making significant progress on the HVAC system at the elementary school and are on track to have all the units working by the end of the summer.*
 - They drained the courtyard at the intermediate school today. They are still working on finding a fix for the flooding that happens there.*
- C. Financials & List of Bills for November 2025 – Melanie Neece (Action Item)
 - M.Neece reviewed the financial statements and summary included in the board packet.*
 - E.Galyean motioned to approve the financials and lists of bills for November 2025 as presented. J.Dumdi seconded. All in favor. Motion carried.*

VII. New Business

- A. Approve Superintendent Evaluation Tool and Timeline for the 25-26 School Year (Action Item)
 - E.Galyean motioned to approve the superintendent evaluation tool and timeline for 25-26 school year as presented. B.Ready seconded. All in favor. Motion passed.*

B. SIA Annual Report (Action Item)

-C.Raeveer stated when the integrated guidance plan was presented to the board for approval it included a section for SIA, but the statute requires a separate SIA report be presented to the board.

-He reviewed the presentation (see attached).

- S.FitzGerald opened the floor for public comment; no comments were received

-J.Dumdi motioned to approve the SIA Annual Report as presented. C.Zook seconded. All in favor. Motion passed.

C. Adopt Updated Policies:

1. Student Transportation in Private Vehicle (EEAE)

2. Use of Private Vehicles for District Business (EEBB)

E.Galyean motioned to adopt policies EEAE and EEBB as presented. J.Dumdi seconded. All in favor. Motion passed.

D. First Read Policies:

1. District Curriculum (IF)

2. Directory Information (JOA)

-C.Raeveer reviewed the changes to the IF and JOA policies.

-The board would like time to review the changes to the District Curriculum policy and get more details on the reason for the update. C.Raeveer stated he would get more information on this.

E. Updated Public Records AR Policy (KBA-AR)

This update ensures the district is now in full compliance with the revised statute related to public records requests.

VIII. Board of Directors Comments

M.Brown asked which board members would like to attend the OSBA Bonds and Ballots conference in February. E.Galyean will be attending. J.Dumdi will let her know in the next few days. No other board members will be able to attend.

IX. Adjournment

S.FitzGerald adjourned the meeting at 7:24pm.

Yamhill Carlton School District

Human Resources

Board Report

January 13, 2026



New Hires

Neil Slater, YCIS Boys Basketball Coach

Resign/Retire/Term Employees

Tyler Lyons, YCHS Instructional Assistant

Janessa Morita, YCIS/YCHS Kitchen Helper

Current Employees: Position Changes

Brooke Gregor, YCIS/YCHS Kitchen Helper 3.75 hour to 5 hour

Open Positions For 2025-2026

YCHS Instructional Assistant - Behavior

YCHS Lead Secretary

YCIS/YCHS Kitchen Helper (3.75 hour)

Yamhill Carlton School District Enrollment Report

January

2026

District Enrollment for 2025-26 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
YCES	275	279	274	275	277					
YCIS	380	375	373	373	370					
YCHS	281	273	271	272	268					
Alliance	168	150	153	154	157					
Total	1,104	1,077	1,071	1,074	1,072	-	-	-	-	-
24/25 Total	1,094	1,086	1,090	1,087	1,089	1,077	1,065	1,067	1,068	1,062
23/24 Total	1,101	1,101	1,093	1,090	1,088	1,080	1,083	1,087	1,098	1,094
22/23 Total	1,118	1,110	1,108	1,098	1,098	1,103	1,098	1,102	1,106	1,096
21/22 Total	1,029	1,028	1,038	1,032	1,029	1,028	1,023	1,023	1,022	1,016
20/21 Total	1,067	1,064	1,064	1,063	1,054	1,038	1,048	1,039	1,028	1,043
19/20 Total	1,060	1,067	1,065	1,060	1,053	1,043	1,034	1,045	1,045	1,044

YCES Enrollment for 2025-26 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	68	69	68	68	68					
1st Grade	55	58	55	56	57					
2nd Grade	75	75	74	74	74					
3rd Grade	77	77	77	77	78					
25/26 Total	275	279	274	275	277	-	-	-	-	-
24/25 Total	274	273	274	271	274	273	269	271	269	269
23/24 Total	284	284	282	279	280	282	285	288	290	291
22/23 Total	301	297	299	299	297	297	298	304	306	307
21/22 Total	265	269	271	264	273	274	270	268	268	266
20/21 Total	231	229	230	228	225	221	225	223	223	223
19/20 Total	362	365	366	361	363	361	358	364	367	366

YCIS Enrollment for 2025-26 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
4th Grade	78	79	78	78	78					
5th Grade	72	71	72	72	71					
6th Grade	96	94	94	92	91					
7th Grade	54	54	53	53	53					
8th Grade	80	77	76	78	77					
25/26 Total	380	375	373	373	370	-	-	-	-	-
24/25 Total	367	367	370	370	369	362	367	368	368	369
23/24 Total	348	344	345	345	345	348	352	355	361	360
22/23 Total	332	329	330	325	322	328	322	321	325	324
21/22 Total	343	342	347	349	351	348	343	347	349	345
20/21 Total	291	287	276	276	272	273	282	291	282	282
19/20 Total	308	312	311	313	307	303	303	307	307	307

For FY 18/19 19/20, the 4th grade was counted at YCES.

YCHS Enrollment for 2025-26 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
9th Grade	83	78	76	75	74					
10th Grade	68	66	66	67	66					
11th Grade	64	64	62	64	63					
12th Grade	66	65	67	66	65					
Transition	-	-	-	-	-					
25/26 Total	281	273	271	272	268	-	-	-	-	-
24/25 Total	281	278	275	274	273	272	265	265	267	261
23/24 Total	289	292	283	283	281	271	269	268	270	270
22/23 Total	293	290	288	284	290	285	286	285	284	278
21/22 Total	284	283	285	285	278	281	281	278	276	277
20/21 Total	290	290	292	290	290	290	291	291	276	291
19/20 Total	299	300	298	295	295	290	286	287	284	284

Alliance Academy Enrollment 2025-26

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	10	9	9	9	9					
1st Grade	25	24	26	25	25					
2nd Grade	14	14	14	16	16					
3rd Grade	19	19	20	20	21					
4th Grade	16	15	15	16	16					
5th Grade	32	26	26	26	27					
6th Grade	12	13	13	13	14					
7th Grade	16	15	15	15	15					
8th Grade	14	9	9	9	9					
9th Grade	8	4	4	3	3					
10th Grade	2	2	2	2	2					
11th Grade	-	-	-	-	-					
12th Grade	-	-	-	-	-					
25/26 Total	168	150	153	154	157	-	-	-	-	-
24/25 Total	172	168	171	172	173	170	164	163	164	163
23/24 Total	180	181	183	183	182	179	177	176	177	173
22/23 Total	192	194	191	190	189	193	192	192	191	187
21/22 Total	137	134	135	134	127	125	129	130	129	128
20/21 Total	255	258	266	269	267	254	250	234	247	247
19/20 Total	91	91	91	92	89	90	88	88	88	88

For FY 18/19 19/20, the 4th grade was counted at YCES.



January 2026

Donations

YCHS Boys Wrestling	Multiple Donors	\$4704.00
YCHS Boys Wrestling	Carlton Business Association	\$1233.00
YCHS Baseball	YCTC, Inc.	\$2100.00
YCHS Girls Wrestling	Multiple Donors	\$2500.00
YCHS Softball	Multiple Donors	\$1560.00
YCHS Volleyball	Brent Boe (Hour a Thon)	\$4264.80
YCES Life Skills Classroom	Julie Peterson	\$200 Amazon items
YCES Life Skills Classroom	Amy Etta	\$100.00
YCES Life Skills Classroom	Amy Etta	\$250 Amazon wish list items

YCES Life Skills Raffle Donations:

Joell Whitton and Liz Barrett	\$25 of can goods
Grocery Outlet	\$50 in chocolate
Burgerville	\$30 in gift cards
Black Bear Diner	\$50 in gift cards
Papa Murphys	4 Large three topping Pizzas
Stoller Wine Farm	2 sets of 6 wine tastings
Carlton Farms	\$50 Gift Card
Fitzgerald Farms	Two riding lessons
Oak Creek Family Farm	Sour dough baking class for two
Rough cut soap	\$70 of soaps
Langers	Family four pack
Keri Neurhor	Garden box donation
Emily Delgado	Various items for raffle basket



YAMHILL CARLTON SCHOOL DISTRICT

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Date: January 6, 2026

To: Yamhill Carlton School District Board of Directors

From: Melanie Neece, Director of Fiscal Services

Subject: December 2025 - Financial Statements and Summary

Board Members,

Please find attached the financial statements for the 2025-26 fiscal year through December 31, 2025.

General Fund Status - We estimate our **General Fund Ending Fund Balance** to be approximately **\$1.4 million**. Of this total, approximately \$55,900 is the unappropriated ending fund balance, with the remainder reflecting our estimated Non-Resolution Fund Balance, which includes contingencies.

Financial Statements Overview

The attached statements include activity for the following funds: 100 General Fund, 200 Restricted – Special Revenue Funds, 300 Debt Service Fund, 400 Capital Projects Fund, 700 Trust and Agency Funds, and Balance Sheet Accounts for all funds. The Statement of Revenues and Expenditures shows the Budget vs. Actuals for the period and projects through the fiscal year-end. An appropriations summary for all funds is also included. I have not projected revenues or expenditures for 200-700 funds, as they are generally limited by the revenue collected and are designated for specific uses.

Check and Investment Activity

The district issued checks **62655-62706**, totaling **\$125,217.15** for the period ending December 31, 2025. The LGIP investment pool earned dividends of **\$38,207.34**. The monthly distribution yield rate has dropped slightly from **4.43% to 4.25%**. These funds are posted under revenue code 1510 on page 2 of the financial summary.

State School Fund

Included with this financial statement are the most recent State School Fund estimates dated November 17, 2025, which include a breakout of the District's ADMr used in calculating current-year resources. As of January 1, 2026, the Synergy Student Information System reports current enrollment at 1,072 students. The District should expect an adjustment from ODE in May, with final reconciliations to align prior estimates with actual enrollment data and ensure equitable per-student funding across all districts statewide.

Oregon Revenue and Investment Update

The Oregon December Economic and Revenue Forecast continues to project a **modest improvement** at the state level; however, overall revenues remain below prior expectations and budget pressures persist statewide. **While no immediate changes to K-12 funding** have been announced, the Legislature continues to signal caution as competing demands, particularly in Human Services, may affect future allocations. At the local level, the District's investment earnings experienced an additional slight decline, with the average yield decreasing reflecting the market conditions. Staff will continue to monitor both state revenue forecasts and investment performance and will provide updates as new information becomes available, including the next state forecast on **February 4, 2026**.

Please let me know if you have any questions or concerns regarding these statements.

Thank you.

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

Resources - Revenues	Adopted 2025-26 Budget	Actual YTD Rev. 12/31/2025	Projected 1/1/2026 Thru 6/30/2026	Total Estimated 2025-26	(Over)/Under Budget
SSF Funding					
1111 Current Year Property Taxes	\$ 4,580,000	\$ 4,294,466	285,534	\$ 4,580,000	\$ -
1112 Prior Year's Property Taxes	-	56,051	-	\$ 56,051	(56,051)
1114 In Lieu of Property Taxes	-	-	-	\$ -	-
1190 Interest on Tax Collections	-	9,405	-	\$ 9,405	(9,405)
3101 State School Support Funds	9,221,557	5,390,058	3,831,499	\$ 9,221,557	-
3103 Common Schools	155,320	-	155,320	\$ 155,320	-
3199 State Other Unrestricted Grants	50,000	-	50,000	\$ 50,000	-
3299 State Grants	-	-	-	\$ -	-
Total SSF Funding	14,006,877	9,749,980	4,322,353	14,072,333	(65,456)
Other School Support Funding					
4519 Federal Edu Jobs Funding	-	-	-	-	-
4500 Federal SFSF	-	-	-	-	-
Total Other School Support	-	-	-	-	-
Total SSF Revenue	14,006,877	9,749,980	4,322,353	14,072,333	(65,456)
Non State School Support Formula Sources					
Local Sources					
1300 Tuition	244,180	50	244,130	244,180	-
1411 Transportation Fees	-	-	-	-	-
1510 Earnings on Investments	100,000	177,855	(77,855)	100,000	-
1710 Athletic Fees	46,500	19,339	27,161	46,500	-
1910 Rentals	-	-	-	-	-
1960 Recovery of Prior Year Exp	-	-	-	-	-
1980 Fees Charged to Grants	55,194	-	55,194	55,194	-
1990 Miscellaneous Local Revenue	40,000	37,954	2,046	40,000	-
Total Non Formula Local Sources	485,874	235,199	250,675	485,874	-
Intermediate Sources					
2000 Intermediate Resources	190,000	-	190,000	190,000	-
Other Sources					
5300 Sale of Fixed Assets	-	-	-	-	-
5400 Beginning Fund Balance	3,430,946	3,859,579	-	3,859,579	(428,633)
Total Non SSF Revenue	4,106,820	4,094,778	440,675	4,506,594	(428,633)
Total Resources	\$ 18,113,697	\$ 13,844,758	\$ 4,763,029	\$ 18,578,927	\$ (494,089)
		Less Estimated Requirements (pg 3)		\$ (17,128,366)	
		Estimated Ending Fund Balance		\$ 1,450,561	

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

Expenditure Functions	Adopted 2025-26 Budget	Actual YTD Exp. 12/31/2025	Projected 1/1/2026 Thru 6/30/2026	Total Estimated 2025-26	(Over)/ Under Budget	% Committed
Instruction						
1111 K-5 Elementary Programs	\$ 1,660,979	\$ 529,504	1,052,034	\$ 1,581,537	\$ 79,442	95.22%
1113 K-5 Elementary Extracurricular	6,011.00	1,056	4,922.56	5,978.56	32.44	99.46%
1121 Intermediate Programs	1,735,338.00	524,563	1,150,349.18	1,674,912.05	60,425.95	96.52%
1122 Intermediate Extracurricular	94,220.00	35,304	27,534.71	62,838.75	31,381.25	66.69%
1131 High School Programs	1,873,750.00	618,673	1,145,199.47	1,763,871.98	109,878.02	94.14%
1132 High School Extracurricular	388,479.00	153,605	168,803.29	322,407.94	66,071.06	82.99%
1210 Programs for Talented and Gifted	2,000.00	9	8.99	17.98	1,982.02	0.90%
1220 Programs for Students w/Severe Disabilities	1,784,280.00	497,207	1,127,752.08	1,624,959.54	159,320.46	91.07%
1250 Special Education	524,097.00	199,035	323,452.64	522,487.23	1,609.77	96.19%
1272 Title I	0.00	18,857	38,365.47	57,222.73	(57,222.73)	
1280 Alternative Programs Credit Recovery	58,143.00	6,711	33,840.98	40,551.99	17,591.01	69.75%
1281 Alternative Programs	16,000.00	13,859	-	13,858.65	2,141.35	86.62%
1285 District Alt Programs - Alliance Academy	831,158.00	256,575	412,780.19	669,355.65	161,802.35	80.53%
1291 English Language Learner ORS 366.079	135,121.00	35,877	97,108.55	132,985.28	2,135.72	98.42%
1400 Summer Programs High School	26,090.00	-	8,022.85	8,022.85	18,067.15	30.75%
1410 Summer Programs Elementary	2,208.00	1,984	-	1,983.93	224.07	0.00%
Total Instruction	9,137,874	2,892,818	5,590,174	8,482,992	654,882	92.83%
Support Services						
2110 Attendance & Social Work	73,226	24,481	48,744	73,226	0	100.00%
2115 Student Safety	17,000	6,599	10,401	17,000	-	100.00%
2120 Guidance Services	321,186	71,119	214,736	285,856	35,330	89.00%
2130 Health Services	41,200	9,881	9,336	19,217	21,983	46.64%
2140 Psychological Services	0	-	-	-	0	0.00%
2150 Speech Pathology Audiology Services	70,404	23,378	47,026	70,404	(0)	100.00%
2190 Student Support Services Direction	122,187	59,785	62,402	122,187	(0)	0.00%
2210 Improvement of Instruction Services	26,550	3,789	5,027	8,816	17,734	33.21%
2220 Educational Media/Library Services	106,692	36,989	68,109	105,098	1,594	98.51%
2310 Board of Education Services	138,309	108,878	60,841	169,719	(31,410)	122.71%
2320 Executive Administration/Superintendent	436,314	205,500	230,813	436,314	0	100.00%
2410 Office of the Principal Services	1,181,944	571,149	548,906	1,120,055	61,889	94.76%
2520 Fiscal Services	340,588	237,790	123,896	361,686	(21,098)	106.19%
2540 Operation & Maintenance of Plant Services	2,072,743	982,725	877,621	1,860,346	212,397	89.75%
2550 Student Transportation Services	875,000	303,246	571,754	875,000	(0)	100.00%
2573 Internal Services	0	-	0	0	0	10.00%
2640 Staff Services/Human Resources	231,127	118,012	93,085	211,097	20,030	91.33%
2660 Technology Services	336,320	169,798	154,522	324,320	12,000	96.43%
2700 Supplemental Retirement Program	0	-	0	0	-	100.00%
Total Support Services	6,390,790	2,933,120	3,127,221	6,060,341	330,449	94.83%
Other Requirements						
5200 Transfers to Other Funds	585,033	585,033	-	585,033	-	100.00%
5300 Apportionments	0	-	-	-	0	0.00%
6000 Contingency	2,000,000	-	2,000,000	2,000,000	-	100.00%
7000 Unappropriated Ending Fund Balance	0	-	0	0	0	10.00%
Total Other Requirements	2,585,033	585,033	2,000,000	2,585,033	0	100.00%
Total Requirements	\$ 18,113,697	\$ 6,410,971	\$ 10,717,396	\$ 17,128,366	\$ 985,331	94.56%

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 12/31/2025	Encumbered as of 1/1/2026	Total Est. Incl. Encum. as of 1/1/2026	(Over)/Under Budget
REVENUE					
1510 Investment Earnings	\$ -	\$ 425	\$ (425)	\$ -	\$ -
1610 Food Services	\$ 12,500	\$ 6,574	\$ 5,926	\$ 12,500	\$ -
1620 Investment Earnings			\$ -	\$ -	\$ -
1700 Extracurricular	\$ 203,000	\$ 14,842	\$ 188,158	\$ 203,000	\$ -
1920 Contributions or Donations	-	-	\$ -	\$ -	\$ -
1990 Miscellaneous Local Revenue	122,500	88,962	\$ 33,538	\$ 122,500	\$ -
1991 Pre School Tuition	-	-	\$ -	\$ -	\$ -
2199 Other Intermediate Resources			\$ -	\$ -	\$ -
2200 Restricted Intermediate Revenue	3,000	-	\$ 3,000	\$ 3,000	\$ -
3102 Restricted SSF High Cost Disability			\$ -	\$ -	\$ -
3200 Restricted State Grant	250,000		\$ 250,000	\$ 250,000	\$ -
3202 Restricted State Farm to School	3,500	-	\$ 3,500	\$ 3,500	\$ -
3299 Restricted State Grants-In-Aid	1,670,595	386,606	\$ 1,283,989	\$ 1,670,595	\$ -
4500 Restricted Federal thru State	694,409	147,595	\$ 546,814	\$ 694,409	\$ -
4501 Restricted Federal			\$ -	\$ -	\$ -
4510 Restricted Federal JPTA			\$ -	\$ -	\$ -
4511 Restricted Federal Breakfast			\$ -	\$ -	\$ -
4910 Restricted Federal Commodities	30,000		\$ 30,000	\$ 30,000	\$ -
5200 Transfers	260,826	460,333	\$ (199,507)	260,826	\$ -
5400 Beginning Fund Balance	507,715	446,980	\$ -	446,980	\$ 60,735
TOTAL REVENUE	3,758,045	1,552,317	2,144,993	3,697,310	60,735

EXPENDITURES					
Instruction					
1111 Elementary	345,751	134,369	211,379	345,748	3
1113 Elementary Extracurricular	51,000	5,206	45,795	51,000	(0)
1121 Intermediate	269,772	122,776	148,231	271,007	(1,235)
1122 Intermediate Extracurricular	211,965	12,709	128,097	140,805	71,160
1131 High School Programs	270,283	77,305	79,373	156,678	113,605
1132 High School Extracurricular	318,458	43,124	156,962	200,087	118,371
1220 Students w/Severe Disabilities	111,246	35,479	72,928	108,406	2,840
1250 Students with Disabilities	167,907	65,512	102,395	167,907	0
1272 Title I Services	205,373	47,237	96,423	143,659	61,714
1260 Early Intervention Services	-	-	-	-	-
1285 Alternative Programs	15,000	116	1,084	1,200	13,800
1290 Other Programs	250,000	76,199	173,791	249,990	10
1400 Summer Programs	28,138	5,167	9,920	15,087	13,051
Total Instruction	2,244,893	625,199	1,226,377	1,851,576	393,317

Support Services					
2110 Attendance & Social Work	23,361	7,787	15,573	23,360	1
2115 Attendance & Social Work	-	4,000	-	4,000	(4,000)
2120 Guidance Services	336,203	102,574	234,416	336,989	(786)
2130 Health Services	-	-	-	-	-
2150 Health Services	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-
2190 Student Support Services Direction	-	-	-	-	-
2210 Student Support Services Direction	-	1,148	1,852	3,000	(3,000)
2220 Instructional Support Services	-	-	-	-	-
2230 EIS	3,227	2,888	801	3,689	(462)
2240 Instructional Support Services	55,772		24,537	24,537	31,235
2300 General Administration	-	-	0	0	(0)
2310 Board of Directors	60,073	10,074	29,747	39,820	20,253
2410 School Administration	200,675	100,344	100,060	200,404	271
2520 Fiscal Services	73,450	41,214	22,754	63,968	9,482
2540 Maintenance Operations	99,230	62,429	32,650	95,079	4,151
2550 Transportation	35	-	472	472	(437)
2600 Technology & Records Management	-	-	-	-	-

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 12/31/2025	Encumbered as of 1/1/2026	Total Est. Incl. Encum. as of 1/1/2026	(Over)/Under Budget
2640 Staff Management	65,000	9,783	55,217	65,000	-
2700 Supplemental Retirement Programs	73,250	5,034	3,466	8,501	64,749
3100 Enterprise and Community	522,876	186,265	258,622	444,887	77,989
3130 Supplemental Retirement Programs	-	-	-	-	-
Total Support Services	1,513,152	533,540	780,167	1,313,707	199,445
5200 Transits	-	-	-	-	-
5300 Transfers	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,758,045	\$ 1,158,739	\$ 2,006,543	\$ 3,165,283	\$ 592,762

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 12/31/2025	Encumbered as of 1/1/2026	Total Est. Incl. Encum. as of 1/1/2026	(Over)/Under Budget
REVENUE					
1111 Current Year Taxes	\$ 948,450	\$ 1,002,545	\$ (54,095)	\$ 948,450	\$ -
1112 Prior Year Taxes	15,000	20,879	\$ (5,879)	\$ 15,000	\$ -
1190 Interest on Property Tax	2,500	3,124	\$ (624)	\$ 2,500	\$ -
1970 Services Provided to Other Funds	-	-	\$ -	\$ -	\$ -
1990 Miscellaneous Revenue	1,539,466	583,806	\$ 955,660	\$ 1,539,466	\$ -
5200 Transfers	124,700	124,700	\$ -	\$ 124,700	\$ -
5400 Beginning Fund Balance	758,705	835,338	\$ -	\$ 835,338	\$ (76,633)
TOTAL REVENUE	3,388,821	2,570,393	895,061	3,465,454	(76,633)
EXPENDITURES					
5110 Principal/Interest	3,388,821	290,773	3,098,048	3,388,821	-
5200 Transits	-	-	-	-	-
5300 Transfers	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,388,821	\$ 290,773	\$ 3,098,048	\$ 3,388,821	\$ -

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

Source	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 12/31/2025	Encumbered as of 1/1/2026	Total Est. Incl. Encum. as of 1/1/2026	(Over)/Under Budget
REVENUE					
1130 Construction Excise Tax Revenue	\$ 150,000	\$ 64,761	\$ 85,239	\$ 150,000	\$ -
1510 Investment Earnings	-	-	-	-	-
1990 Miscellaneous Local Revenue	19,992	6,660	\$ 13,332	19,992	-
5200 Transfers from Other Funds	-	-	-	-	-
5400 Beginning Fund Balance	1,739,000	1,848,495	-	1,848,495	(109,495)
TOTAL REVENUE	1,908,992	1,919,916	98,571	2,018,487	(109,495)
EXPENDITURES					
Facility Acquisition and Construction					
2540 Building Acquisition	914,000	40,214	96,886	137,100	776,900
4150 Building Construction/Improvement	994,992	-	149,249	149,249	845,743
Total Facility Acquisition	1,908,992	40,214	246,134	286,349	1,622,643
6100 Contingency	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,908,992	\$ 40,214	\$ 246,134	\$ 286,349	\$ 1,622,643

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

Source	Adopted 2025-26 Budget	Actual YTD Rev./Exp. 12/31/2025	Encumbered as of 1/1/2026	Total Est. Incl. Encum. as of 1/1/2026	(Over)/Under Budget
REVENUE					
1510 Investment Earnings	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	\$ -
1920 Contributions or Donations	6,500	-	6,500	6,500	-
1990 Miscellaneous Local Revenue	-	-	-	-	-
5200 Transfers from Other Funds	-	-	-	-	-
5400 Beginning Fund Balance	55,000	53,362	-	53,362	1,638
TOTAL REVENUE	63,900	53,362	8,900	62,262	1,638
EXPENDITURES					
Instruction					
1300 Tuition	8,000	2,000	6,000	8,000	-
Total Instruction	8,000	2,000	6,000	8,000	-
5200 Transits	-	-	-	-	-
5300 Transfers	-	-	-	-	-
6000 Unforeseen Expenditures	-	-	-	-	-
7000 Unappropriated Ending Fund Balance	55,900	-	55,900	55,900	-
TOTAL EXPENDITURES	\$ 63,900	\$ 2,000	\$ 61,900	\$ 63,900	\$ -

Yamhill-Carlton SD
Statement of Revenues Budget Vs. Actual
For the Fiscal Year 2025-2026
As of 12/31/2025

Expenditure by Object	Adopted 2025-26 Budget	Actual YTD Exp. 12/31/2025	Projected 1/1/2026 Thru 6/30/2026	Total Estimated 2025-26	(Over)/ Under Budget	% Committed
100 General Fund						
01 Salaries	\$ 7,641,319	\$ 2,782,013	4,398,618	\$ 7,180,631	\$ 460,688	93.97%
02 Associated Payroll Cost	4,049,306	1,383,030	2,241,334	3,624,364	424,942	89.51%
03 Purchased Services	2,765,903	974,300	1,651,074	2,625,374	140,529	94.92%
04 Supplies	518,325	324,414	75,430	399,844	118,481	77.14%
05 Capital Outlay	148,722	8,659	23,737	32,396	116,326	21.78%
06 Other Objects	405,089	353,521	47,528	401,049	4,040	99.00%
07 Transfers	585,033	585,033	-	585,033	-	100.00%
08 Other Uses of Funds (Reserves)	2,000,000	-	2,000,000	2,000,000	-	100.00%
Total 100 General Fund	18,113,697	6,410,971	10,437,721	16,848,691	1,265,006	93.02%
200 Special Revenue Funds						
01 Salaries	1,429,950	461,179	968,726	1,429,905	45	100.00%
02 Associated Payroll Cost	894,722	285,104	484,665	769,770	124,952	86.03%
03 Purchased Services	287,840	36,043	197,626	233,669	54,171	81.18%
04 Supplies	1,096,507	325,747	232,997	558,744	537,763	50.96%
05 Capital Outlay	42,076	47,960	-	47,960	(5,884)	113.99%
06 Other Objects	6,950	2,705	4,270	6,976	(26)	100.37%
07 Transfers	0	0	0	0	(0)	100.00%
08 Other Uses of Funds (Reserves)	0	0	0	0	(0)	100.00%
Total 100 General Funds	3,758,045	1,158,739	1,888,285	3,047,025	711,020	81.08%
300 Debt Services Funds						
06 Other Objects	\$ 2,508,186	\$ 290,773	2,217,413	2,508,186	-	0.00%
08 Other Uses of Funds (Reserves)	880,635	-	-	-	880,635	0.00%
Total 300 Debt Services Funds	3,388,821	290,773	2,217,413	2,508,186	880,635	74.01%
400 Capital Projects Funds						
03 Purchased Services	\$ -	\$ 34,500	-	34,500	(34,500)	0.00%
05 Capital Outlay	\$ 1,898,992	\$ 5,714	1,893,278	1,898,992	-	0.00%
06 Other Objects	10,000	-	10,000	10,000	-	0.00%
Total 400 Capital Projects Funds	1,908,992	40,214	1,903,278	1,943,492	(34,500)	101.81%
700 Trust Funds						
03 Purchased Services	\$ 8,000	\$ 2,000	6,000	8,000	-	0.00%
08 Other Uses of Funds (Reserves)	55,900	-	-	-	55,900	0.00%
Total 700 Trust Funds	63,900	2,000	6,000	8,000	55,900	12.52%
Total Requirements	\$ 27,233,455	\$ 7,902,697	\$ 16,452,697	\$ 24,355,394	\$ 2,878,061	

Yamhill-Carlton SD
For the Fiscal Year 2025-2026
As of 12/31/2025

Appropriations		Adopted Budget	Working Budget	YTD	Encumbrance	YTD + Enc	Adopted Budget less YTD + Enc
General Fund	100						
Instruction	1000	9,137,874	9,137,874	2,892,818	5,186,594	8,079,412	1,058,462
Support Services	2000	6,390,790	6,390,790	2,933,120	3,018,074	5,951,194	439,596
	4000	-	-	-	-	-	-
Transfers	5200	585,033	585,033	585,033	-	585,033	-
		16,113,697	16,113,697	6,410,971	8,204,668	14,615,639	1,498,058
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	2,000,000	2,000,000	-	-	-	2,000,000
		18,113,697	18,113,697	6,410,971	8,204,668	14,615,639	3,498,058
	7000	-	-	-	-	-	-
General Fund		18,113,697	18,113,697	6,410,971	8,204,668	14,615,639	3,498,058
Restricted Revenue Fund	200						
Instruction	1000	2,244,893	2,244,893	625,199	855,591	1,480,791	764,102
Support Services	2000	990,276	998,676	347,275	355,829	703,104	287,172
Community Services	3000	522,876	522,876	186,265	258,622	444,887	77,989
Transfers	5200	-	-	-	-	-	-
		3,758,045	3,766,445	1,158,739	1,470,042	2,628,782	1,129,263
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		3,758,045	3,766,445	1,158,739	1,470,042	2,628,782	1,129,263
	7000	-	-	-	-	-	-
Restricted Revenue Fund		3,758,045	3,766,445	1,158,739	1,470,042	2,628,782	1,129,263
Debt Services Fund	400						
Debt Services	5100	3,388,821	3,388,821	290,773	2,040,153	2,330,926	1,057,895
		3,388,821	3,388,821	290,773	2,040,153	2,330,926	1,057,895
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		3,388,821	3,388,821	290,773	2,040,153	2,330,926	1,057,895
	7000	-	-	-	-	-	-
Debt Services Fund		3,388,821	3,388,821	290,773	2,040,153	2,330,926	1,057,895
Capital Projects Fund	400						
Instruction	1000	-	-	-	-	-	-
Support Services	2000	914,000	914,000	40,214	19,683	59,897	854,103
Facilities Acquisitions	4000	994,992	994,992	-	-	-	994,992
Transfers	5200	-	-	-	-	-	-
		1,908,992	1,908,992	40,214	19,683	59,897	1,849,095
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		1,908,992	1,908,992	40,214	19,683	59,897	1,849,095
	7000	-	-	-	-	-	-
Capital Projects Fund		1,908,992	1,908,992	40,214	19,683	59,897	1,849,095
Trust and Agency Funds	700						
Instruction	1000	8,000	8,000	2,000	-	2,000	6,000
Transfers	5200	-	-	-	-	-	-
		8,000	8,000	2,000	-	2,000	6,000
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	-	-	-	-	-	-
		8,000	8,000	2,000	-	2,000	6,000
	7000	55,900	55,900	-	-	-	55,900
Trust and Agency Funds		63,900	63,900	2,000	-	2,000	61,900
All Funds							
Instruction	1000	11,390,767	11,390,767	3,520,017	6,042,186	9,562,203	1,828,564
Support Services	2000	8,295,066	8,303,466	3,320,609	3,393,586	6,714,195	1,580,871
Community Services	3000	522,876	522,876	186,265	258,622	444,887	77,989
Facilities Acquisitions	4000	994,992	994,992	-	-	-	994,992
Debt Services	5100	3,388,821	3,388,821	290,773	2,040,153	2,330,926	1,057,895
Transfers	5200	585,033	585,033	585,033	-	585,033	-
		25,177,555	25,185,955	7,902,697	11,734,546	19,637,244	5,540,311
Apportionments	5300	-	-	-	-	-	-
Contingency	6000	2,000,000	2,000,000	-	-	-	2,000,000
		27,177,555	27,185,955	7,902,697	11,734,546	19,637,244	7,540,311
Unappropriated & Reser	7000	55,900	55,900	-	-	-	55,900
All Funds		27,233,455	27,241,855	7,902,697	11,734,546	19,637,244	7,596,211

Yamhill-Carlton SD
BALANCE SHEET ALL ACCOUNTS
December 31, 2025

ASSETS

Cash in Bank (AP) - Checking	951,396
Cash in the Bank (Student Body) - Checking	271,045 * * *
Petty Cash - Café	50
Cash w/Fiscal Agents	836,376
Cafeteria Account	6,439
Investments LGIP	10,338,207
Taxes Receivable	219,968
Account Receivable - GASB	4,950
Interfund Accounts Receivable	-
Interfund Accounts Receivable	-
Intergovernmental A/R Prior Year	1,149
Intergovernmental Accounts Receivable	15,449
Inventories for Nutrition Services	11,288
Prepaid Expenses	17,223
ASB Fund Balance	(251,928) * *
<hr/>	
Total Current Assets	\$ 12,421,613

LIABILITIES AND NET EQUITY

Liabilities:	
Accounts Payable	3,966
Salaries Payable	-
Payroll Federal Deductions Payable	-
Payroll State Deductions Payable	1,556
FICA / Medicare Withholding	-
PERS Payable	(41,301)
Payroll Volunteer Deduction Payable	1,089
Payroll Direct Deposit Payable	-
Employer Paid Benefit	(124,255)
W/C Liberty NW	11,364
W/C OR Assessment	-
Deferred Property Tax Revenues	(235,985)
Payroll Flex Plan Payable	-
Deposit Payable	-
<hr/>	
Total Liabilities	\$ (383,565)
<hr/>	
Total Assets - Liabilities	\$ 12,038,048
<hr/>	
Net Equity __ Ending Fund Balance	\$ 12,038,048 *
<hr/>	
Variance	(0)

Rounded

* Financials without Audit Adjustments

Note: The totals tie out correctly, and negative balances represent timing or accrual adjustments that will resolve with the final audit.

Yamhill-Carlton School District No. 1

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: COLUMBIA BANK 2403

From Check: To Check:

From Voucher: To Voucher:

From Date: 12/01/2025 To Date: 12/31/2025

From Clear Date: To Clear Date:

Types: ☒ Expense ☒ Manual ☐ Payroll ☒ Payroll Deductions ☒ Other Disbursements

* Indicates gap in check sequence

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
62655	12/04/2025	CARBON WORKS TREE SERVICE LLC	\$175.00	1188	Printed	Expense	☒	12/31/2025	
62656	12/04/2025	CEDER, RICHARD G	\$14.00	1188	Printed	Expense	☒	12/31/2025	
62657	12/04/2025	CITY OF CARLTON	\$2,025.10	1188	Printed	Expense	☒	12/31/2025	
62658	12/04/2025	CITY OF YAMHILL	\$8,299.90	1188	Printed	Expense	☒	12/31/2025	
62659	12/04/2025	ESTES INDUSTRIES, LLC	\$399.96	1188	Printed	Expense	☒	12/31/2025	
62660	12/04/2025	IRON MOUNTAIN INCORPORATED	\$492.84	1188	Printed	Expense	☒	12/31/2025	
62661	12/04/2025	LOWE'S COMPANIES INC.	\$37.56	1188	Printed	Expense	☒	12/31/2025	
62662	12/04/2025	MCMINNVILLE GAS INC.	\$1,073.06	1188	Printed	Expense	☒	12/31/2025	
62663	12/04/2025	Nurse Kama Consulting, LLC	\$2,640.00	1188	Printed	Expense	☒	12/31/2025	
62664	12/04/2025	RECOLOGY WESTERN OREGON GARBAGE	\$1,243.60	1188	Printed	Expense	☒	12/31/2025	
62665	12/04/2025	SAFEGUARD BUSINESS SYSTEMS	\$597.64	1188	Printed	Expense	☒	12/31/2025	
62666	12/04/2025	SALEM SOCCER REFEREES ASSOC.	\$300.90	1188	Printed	Expense	☐		
62667	12/04/2025	SYSCO FOOD SERVICES	\$2,924.67	1188	Printed	Expense	☒	12/31/2025	
62668	12/04/2025	THE HOME DEPOT PRO	\$2,621.91	1188	Printed	Expense	☒	12/31/2025	
62669	12/04/2025	WILLAMETTE HVAC	\$10,958.38	1188	Printed	Expense	☒	12/31/2025	
62670	12/04/2025	YAMHILL COUNTY HEALTH & HUMAN SERVICES	\$12,005.40	1188	Printed	Expense	☒	12/31/2025	
62671	12/12/2025	COSA	\$400.00	1202	Printed	Expense	☒	12/31/2025	
62672	12/12/2025	DAVISON AUTO PARTS	\$68.68	1202	Printed	Expense	☒	12/31/2025	
62673	12/12/2025	DAYTON SCHOOL DISTRICT#8	\$300.00	1202	Printed	Expense	☐		
62674	12/12/2025	KCDA PURCHASING COOPERATIVE	\$10,170.00	1202	Printed	Expense	☒	12/31/2025	
62675	12/12/2025	LOWE'S COMPANIES INC.	\$17.06	1202	Printed	Expense	☒	12/31/2025	
62676	12/12/2025	MARLIN BRETHOWER	\$192.00	1202	Printed	Expense	☒	12/31/2025	

Yamhill-Carlton School District No. 1

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: COLUMBIA BANK 2403

From Check: To Check:

From Date: 12/01/2025

To Date: 12/31/2025

From Voucher: To Voucher:

To Clear Date:

Types: ☒ Expense ☒ Manual ☐ Payroll ☒ Payroll Deductions ☒ Other Disbursements

* Indicates gap in check sequence

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
62677	12/12/2025	MCMINNVILLE HIGH SCHOOL	\$350.00	1202	Printed	Expense	☐		
62678	12/12/2025	MIAPLAZA, INC.	\$400.00	1202	Printed	Expense	☐		
62679	12/12/2025	OREGON EQUIPMENT SALES LLC	\$24.13	1202	Printed	Expense	☒	12/31/2025	
62680	12/12/2025	PORTLAND GENERAL ELECTRIC	\$21,355.65	1202	Printed	Expense	☒	12/31/2025	
62681	12/12/2025	RECOLOGY WESTERN OREGON GARBAGE	\$1,232.75	1202	Printed	Expense	☒	12/31/2025	
62682	12/12/2025	SCHOLASTIC INC MAGAZINES	\$468.75	1202	Printed	Expense	☒	12/31/2025	
62683	12/12/2025	SYSCO FOOD SERVICES	\$10,574.19	1202	Printed	Expense	☒	12/31/2025	
62684	12/12/2025	T AND E GENERAL STORE	\$20.00	1202	Printed	Expense	☒	12/31/2025	
62685	12/12/2025	THE HOME DEPOT PRO	\$508.88	1202	Printed	Expense	☒	12/31/2025	
62686	12/16/2025	Brikner, Alexander	\$180.00	1207	Printed	Expense	☒	12/31/2025	
62687	12/16/2025	Joshua Ellis	\$325.56	1207	Printed	Expense	☒	12/31/2025	
62688	12/16/2025	KATHERINE BONNER	\$365.00	1207	Printed	Expense	☒	12/31/2025	
62689	12/16/2025	MICHELLE MATSON	\$484.51	1207	Printed	Expense	☒	12/31/2025	
62690	12/16/2025	NICOLE OGLE	\$280.00	1207	Printed	Expense	☐		
62691	12/16/2025	Puente, Trifania	\$340.00	1207	Printed	Expense	☐		
62692	12/19/2025	OREGON EDUCATION ASSOCIATION	\$4,666.30	1210	Printed	Payroll Ded	☒	12/31/2025	
62693	12/19/2025	O S E A	\$1,411.03	1211	Printed	Payroll Ded	☐		
* 62696	12/18/2025	Accountable Exteriors	\$5,714.42	1216	Printed	Expense	☒	12/31/2025	
62697	12/18/2025	CAROL DAUENHAUER	\$1,175.00	1216	Printed	Expense	☒	12/31/2025	
62698	12/18/2025	CHEMEKETA COMMUNITY COLLEGE	\$688.00	1216	Printed	Expense	☐		
62699	12/18/2025	CITY OF YAMHILL	\$3,125.00	1216	Printed	Expense	☒	12/31/2025	
62700	12/18/2025	COSA	\$369.00	1216	Printed	Expense	☒	12/31/2025	

Yamhill-Carlton School District No. 1

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: COLUMBIA BANK 2403

From Date: 12/01/2025 To Date: 12/31/2025

From Check:

From Clear Date:

From Voucher:

To Clear Date:

Types: ☒ Expense ☒ Manual ☐ Payroll ☒ Payroll Deductions ☒ Other Disbursements

* Indicates gap in check sequence

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
62701	12/18/2025	DAVISON AUTO PARTS	\$9.59	1216	Printed	Expense	☒	12/31/2025	
62702	12/18/2025	EHS Wrestling	\$600.00	1216	Printed	Expense	☒	12/31/2025	
62703	12/18/2025	HD SUPPLY	\$1,781.30	1216	Printed	Expense	☒	12/31/2025	
62704	12/18/2025	LOWE'S COMPANIES INC.	\$93.25	1216	Printed	Expense	☒	12/31/2025	
62705	12/18/2025	MCMINNVILLE GAS INC.	\$11,518.28	1216	Printed	Expense	☐		
62706	12/18/2025	UNITED RENTALS (NORTH AMERICA) INC	\$198.90	1216	Printed	Expense	☒	12/31/2025	

Total Amount: \$125,217.15

Yamhill-Carlton School District No. 1

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: COLUMBIA BANK 2403

From Check: To Check:

From Voucher: To Voucher:

From Date: 12/01/2025 To Date: 12/31/2025
From Clear Date: To Clear Date:

Types: ☒ Expense ☒ Manual ☐ Payroll ☒ Payroll Deductions ☒ Other Disbursements

Other Disbursements

Date	BankName	Account	Amount	Memo	Clear Date
12/2/2025	COLUMBIA BANK	2403	(600,500.00)	LGIP to Cking Conf 4338770	12/31/2025
12/4/2025	COLUMBIA BANK	2403	19,920.32	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	147,000.38	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	38,734.85	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	516,662.87	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	(350,525.00)	LGIP to Cking Trns 4349534	12/31/2025
12/19/2025	COLUMBIA BANK	2403	7,184.61	Direct Voucher Posting	12/31/2025
12/19/2025	COLUMBIA BANK	2403	968.75	Direct Voucher Posting	12/31/2025
12/19/2025	COLUMBIA BANK	2403	345.09	Direct Voucher Posting	12/31/2025
12/3/2025	COLUMBIA BANK	2403	683.78	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	8,006.63	Direct Voucher Posting	12/31/2025
12/19/2025	COLUMBIA BANK	2403	2,070.68	Direct Voucher Posting	12/31/2025
12/19/2025	COLUMBIA BANK	2403	237.53	Direct Voucher Posting	12/31/2025
12/3/2025	COLUMBIA BANK	2403	217.81	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	45,713.59	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	1,191.66	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	5,216.20	Direct Voucher Posting	12/31/2025
12/15/2025	COLUMBIA BANK	2403	158,296.60	Direct Voucher Posting	12/31/2025
12/12/2025	COLUMBIA BANK	2403	11,814.79	Direct Voucher Posting	12/31/2025
12/22/2025	COLUMBIA BANK	2403	(458,308.00)	LGIP to Cking 4353760	12/31/2025
12/15/2025	COLUMBIA BANK	2403	98.94	Direct Voucher Posting	12/31/2025
12/16/2025	COLUMBIA BANK	2403	2,980.70	Direct Voucher Posting	12/31/2025

Yamhill-Carlton School District No. 1

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: COLUMBIA BANK 2403

From Check:

To Check:

From Voucher:

To Voucher:

12/31/2025

12/01/2025

To Date:

To Clear Date:

Types: ☒ Expense ☒ Manual ☐ Payroll ☒ Payroll Deductions ☒ Other Disbursements

Date	BankName	Account	Amount	Memo	Clear Date
12/16/2025	COLUMBIA BANK	2403	11,173.56	Direct Voucher Posting	12/31/2025
12/18/2025	COLUMBIA BANK	2403	104,627.98	Direct Voucher Posting	12/31/2025
12/19/2025	COLUMBIA BANK	2403	4,873.08	Direct Voucher Posting	12/31/2025
12/19/2025	COLUMBIA BANK	2403	62.60	Direct Voucher Posting	12/31/2025

Other Disbursement Total:

(321,250.00)

Report Total Amount:

(\$196,032.85)

End of Report

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 11/17/2025

Yamhill County, Yamhill Carlton SD 1 - 2251

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,590,000.00
Common School Fund	=	\$155,397.11
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$4,745,397.11

2025-2026 Experience Adjustment

District Average Teacher Experience	=	7.85
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-4.24

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$820,000.00
Transportation per ADMr Rank		29%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant \$574,000.00		

2025-2026 Extended ADMw

2025-2026 ADMw 1,222.17

2024-2025 ADMw 1,230.72

Extended ADMw 1,230.72

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -4.24 by \$25 then add \$4500 to the result = \$4,394.00
Then multiply \$4,394.00 by the Extended ADMw 1230.7166 and then by the funding ratio 2.479160855284 = \$13,406,728.58

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$13,406,728.58 to the Transportation Grant \$574,000.00 = \$13,980,728.58

2025-2026 State School Fund Grant

Subtract the Local Revenue \$4,745,397.11 from the Total Formula Revenue \$13,980,728.58 = \$9,235,331.47

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,893

Total Formula Revenue per Extended ADMw = \$11,360

Charter Schools Rate(ORS 338.155) = \$10,970

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Yamhill County, Yamhill Carlton SD 1

District ID: 2251

2025-2026 Extended ADMw

Yamhill Carlton SD 1: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
ADMr:	1,070.00 X 1.00	1,070.00	1,077.06 X 1.00	1,077.06
Students in EL programs:	23.00 X 0.50	11.50	24.24 X 0.50	12.12
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
164 IEP Students capped at 11% of District ADMr:	117.70 X 1.00	117.70	118.48 X 1.00	118.48
Students on IEP Above 11% of ADMr:	8.40 X 1.00	8.40	8.40 X 1.00	8.40
Students in Poverty:	57.26 X 0.25	14.32	57.64 X 0.25	14.41
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25	1.00 X 0.25	0.25
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	1,222.17	2024-2025 ADMw	1,230.72
Yamhill Carlton SD 1 Extended ADMw				1,230.72

Yamhill Carlton SD 1 Extended ADMw 1,230.72



2850 SW Cedar Hills Blvd, #2074, Beaverton OR 97005 • 503-586-7170 • ClearTrailCPAS.com

January 5, 2026

To the Board of Directors
Yamhill Carlton School District No. 1
Yamhill County, Oregon

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yamhill Carlton School District No. 1 for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

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

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

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

In planning and performing our audit, we considered 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 internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

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

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 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 internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 56-57 of the report.
3. Management letter – We noted one item we consider to be a material weakness as noted in the Schedule of Findings and Questioned Costs.

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 2025, except for the implementation of GASB Statement No. 101, *Compensated Absences* and GASB Statement No. 102 *Certain Risk Disclosures*. 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. Other sensitive estimate(s) affecting the basic financial statements were Management’s estimate of Accounts Receivable and Capital Asset Depreciation, which is(are) based on estimated collectability of receivables and useful lives of assets. We 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 financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties 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.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine

that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

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

GASB 103 – FINANCIAL REPORTING MODEL IMPROVEMENTS

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

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). 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.

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.

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

other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB 104 – DISCLOSURES OF CERTAIN CAPITAL ASSETS

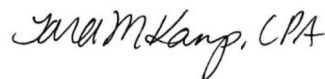
The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital 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 assets 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 Arrangements*, should be disclosed separately by major class of underlying asset in the capital as-sets 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 the 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 for which the capital assets held for sale are pledged as collateral for each major class of asset.

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



Tara M. Kamp, CPA
CLEAR TRAIL CPAS



Yamhill-Carlton School District

2026-2027 Budget Calendar

Time: All meetings begin at **6:00 PM**
 Location: Yamhill Carlton School District Office
 120 N Larch Place, Yamhill OR 97148
 Website URL: www.ycsd.k12.or.us
 Zoom Link: Will be published prior to all budget meetings

April 17, 2026 (Friday) <i>due to paper by April 14, 2026</i>	Publish First Notice of Budget Committee Meeting Where: YCSD website & McMinnville News Register Requirement: <i>Must be published twice, 5 to 30 days before first meeting.</i>
April 24, 2026 (Friday) <i>due to paper by April 21, 2026</i>	Publish Second Notice of First Budget Committee Meeting Where: YCSD website & McMinnville News Register Requirement: <i>Must be published 5 to 30 days before first meeting. (Both publications must meet ORS 294.453 notice timing requirements)</i>
May 4, 2026 (Monday)	First Meeting of Budget Committee Elect Committee Chair Present Budget Message, Present Proposed Budget, and Public Comment Potential Budget Approval (<i>if ready</i>).
May 18, 2026 (Monday)	Second Meeting of Budget Committee - Tentative <i>Held only if needed to review proposed changes and/or additional information requested by the committee.</i>
May 29, 2026 (Friday) <i>due to paper by May 26, 2026</i>	Publish Notice of Budget Hearing (ORS 294.438) Where: YCSD website & McMinnville News Register Requirement: Must be published once, 5 to 30 days before Budget Hearing.
June 16, 2026 (Tuesday)	REGULAR BOARD MEETING - Budget Hearing & Adoption Conduct Public Meeting on 2026-27 Budget (ORS 294.453) Board Adopts the 2026-27 Budget Enact Resolutions: Adopting 2026-27 Budget Making Appropriations Declaring the Permanent Tax Rate Categorizing Taxes
July 15, 2026	Deadline: Submit Notice of Property Tax and intent to impose a taxes to County Assessors for FY 2026-27 Provide the Adopted Budget to the State of Oregon

For further information contact Melanie Neece, Director of Finance at 503.852.6983 or neecem@ycschools.org.

Proposed Calendar: January 13, 2026

Directory Information**

“Directory information” means those items of personally identifiable information contained in a student education record which is not generally considered harmful or an invasion of privacy if released. Directory information may be released to the public through appropriate procedures and includes:

1. Student’s name;
2. Student’s photograph;
3. Major field of study;
4. Participation in officially recognized activities and sports;
5. Weight and height of members of athletic teams;
6. Dates of attendance; and
7. Degrees or awards received;

Public Notice

The district will give annual public notice to parents of students in attendance and students 18 years of age or emancipated. The notice shall identify the types of information considered to be directory information, the district’s option to release such information and the requirement that the district must, by law upon request, release secondary students’ names, addresses and telephone numbers to military recruiters and/or institutions of higher education, unless parents or eligible students request the district withhold this information. Such notice will be given prior to release of directory information.

Exclusions

Exclusions from any or all directory categories named as directory information or release of information to military recruiters and/or institutions of higher education must be submitted in writing to the principal by the parent, student 18 years of age or emancipated student within 15 days of annual public notice. A parent or student 18 years of age or an emancipated student, may not opt out of directory information to prevent the district from disclosing or requiring a student to disclose their name or from requiring a student to disclose a student ID card or badge that exhibits information that has been properly designated directory information by the district in this policy.

Directory information shall be released only with administrative direction.

Directory information considered by the district to be detrimental will not be released.

Information will not be given over the telephone except in health and safety emergencies.

At no point will a student's Social Security Number or student identification number be considered directory information. The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

END OF POLICY

Legal Reference(s):

[ORS 30.864](#)

[ORS 107.154](#)

[ORS 180.805](#)

[ORS 326.565](#)

[ORS 326.575](#)

[ORS 336.187](#)

[OAR 581-021](#)-0220 to -0430

[OAR 581-022](#)-1660

Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400 - 1419 (2024).

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2024); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2025).

No Child Left Behind Act of 2001, 20 U.S.C. § 7908 (2024).

Cross Reference(s):

IGBAB/JO - Education Records/Records of Students with Disabilities

JO/IGBAB - Education Records/Records of Students with Disabilities