



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 Raevers – 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.

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.

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



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

From Check: To Check:

From Clear Date: To Clear Date:

From Voucher: To Voucher:

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

STATE OF OREGON GRANT AGREEMENT

“Student Success Act – Student Investment Account”

Grant No. **39333**

This Grant Agreement (“Grant”) is between the State of Oregon acting by and through its Department of Education (“Agency”) and **Yamhill Carlton SD 1** (“Grantee”), each a “Party” and, together, the “Parties”.

SECTION 1: AUTHORITY

Pursuant to the **Student Success Act**, codified at 2019 Oregon Laws Chapter 122, as amended from time to time (the “Act”), ORS 327.175 establishes the Student Investment Account, and subsection (4) provides that moneys in the Account are continuously appropriated to the Oregon Department of Education for the purpose of distributing grants under ORS 327.195.

In accordance with ORS 327.185, Student Investment Account grants may be awarded to eligible applicants: school districts, eligible charter schools, Youth Corrections Education Programs (YCEP), and Juvenile Detention Education Programs (JDEP).

SECTION 2: PURPOSE

The purpose of this grant is to provide funding to assist in meeting students’ mental and behavioral health needs, increase academic achievement, and reduce academic disparities for student populations identified in ORS 327.180(2)(b). These populations include , but are not limited to, economically disadvantaged students, students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, students who are homeless, and students who are foster children, and any other student groups that have historically experienced academic disparities, as determined by the State Board of Education by rule.

SECTION 3: EFFECTIVE DATE AND DURATION

When all Parties have executed this Grant, and all necessary approvals have been obtained (“Executed Date”), this Grant is effective and has a Grant funding start date as of July 1, 2025 (“Effective Date”), and, unless extended or terminated earlier in accordance with its terms, will expire on September 30, 2027.

SECTION 4: GRANT MANAGERS

4.1 Agency's Grant Manager is:

Torrie Higgins
Office of Education Innovation & Improvement
255 Capitol St NE
Salem, OR 97310-0203
Torrie.higgins@ode.oregon.gov

4.2 Grantee's Grant Manager is:

Clint Raever
120 N Larch Pl
Yamhill, OR 97148
raeverc@ycschools.org

4.3 A Party may designate a new Grant Manager by written notice to the other Party.

SECTION 5: PROJECT ACTIVITIES

Grantee must perform the project activities set forth in Exhibit A (the "Project"), attached hereto and incorporated in this Grant by this reference, for the period beginning on the Effective Date and ending on the expiration date set forth in Section 3 (the "Performance Period").

SECTION 6: GRANT FUNDS

In accordance with the terms and conditions of this Grant, Agency will provide the Grantee the following amounts ("Grant Funds"): the full 2025-27 biennial allocation and a projected Quarter 1 disbursement for the 2027-29 biennium.

Grant Period	Performance Period	Amount
2025-27 Total Biennial Allocation (TBA)	July 1, 2025 – June 30, 2027	\$2,096,569.62
Less: 2025–27 Q1 projected amount made available under Agreement number 34521 (the "Prior Grant Agreement.")	July 1, 2025 – June 30, 2027	(\$273,278.80)
2025-26 Year 1 – Allocation - CURRENT	July 1, 2025 – June 30, 2027	\$754,040.31
2026-27 Year 2 – Allocation – RESERVED (not yet released)	July 1, 2025 – June 30, 2027	\$1,069,250.51
2027-29 Quarter 1 projected (2027-29 Q1)	July 1, 2027 – September 30, 2027	\$274,450.45
Total Grant Funds (2025-27 Current and Reserved Allocation + 2027-29 Q1 Projection)		\$2,097,741.27

The line items provided in the table above have the following meanings:

1. **TBA** equals the total final allocation for 2025 -27 based on the final approved budget.
2. **2025–27 Q1** amount reflects the portion of the 2025-27 biennium projected and made available under the Prior Grant Agreement.
3. **2025–26 Year 1 Allocation - CURRENT** represents the portion of the 2025-27 TBA remaining after subtracting the amount already made available under the Prior Grant Agreement. These funds are authorized for disbursement during year 1 of the biennium.
4. **2026–27 Year 2 Allocation - RESERVED** represents the portion of the 2025-27 TBA that is identified for Year 2 but not yet released. Disbursement of this amount is contingent upon written authorization from Agency confirming funds are available for release.
5. **2027-29 Quarter 1** is a projection and will be disbursed subject to the provisions in Exhibit A. The terms and conditions of this Grant apply to the use of these funds. While this allocation is administered under this Grant, its period of performance under this Grant will roll into the full 2027–29 biennial period of performance under the subsequent grant agreement.
6. **Total Grant Funds** include both the current biennium allocation and the projected 2027-29 Q1 amount.

Agency will pay the Grant Funds from monies available in the Student Investment Account (“Funding Source”). A reduction in the monies in the Funding Source may result in a decrease in Grant Funds available to Agency and a reduction in disbursements to Grantee under this Grant.

SECTION 7: DISBURSEMENT GENERALLY

7.1 Disbursement.

- 7.1.1 Subject to the availability of sufficient moneys in and from the Funding Source based on Agency’s reasonable projections of moneys accruing to the Funding Source, Agency will disburse Grant Funds to Grantee for the allowable Project activities described in Exhibit A that are undertaken during the Performance Period.
- 7.1.2 Grantee must provide to Agency any information or detail regarding the expenditure of Grant Funds required under Exhibit A prior to disbursement or as Agency may request.
- 7.1.3 Agency will only disburse Grant Funds to Grantee for activities completed or materials produced, that, if required by Exhibit A, are approved by Agency. If Agency determines any completed Project activities or materials produced are not acceptable and any deficiencies are the responsibility of Grantee, Agency will prepare a detailed written description of the deficiencies within 15 days of receipt of the materials or performance of the activity, and will deliver such notice to Grantee. Grantee must correct any deficiencies at no additional cost to Agency within 15 days. Grantee may resubmit a request for disbursement that includes evidence satisfactory to Agency demonstrating deficiencies were corrected.

- 7.2 **Conditions Precedent to Disbursement.** Agency’s obligation to disburse Grant Funds to Grantee under this Grant is subject to satisfaction of each of the following conditions precedent:

- 7.2.1 Agency has received sufficient funding, appropriations, expenditure limitation, allotments or other necessary expenditure authorizations to allow Agency, in the exercise of its reasonable administrative discretion, to make the disbursement from the Funding Source;
 - 7.2.2 No default as described in Section 15 has occurred; and
 - 7.2.3 Grantee's representations and warranties set forth in Section 8 are true and correct on the date of disbursement(s) with the same effect as though made on the date of disbursement.
- 7.3 **No Duplicate Payment.** Grantee may use other funds in addition to the Grant Funds to complete the Project; provided, however, the Grantee may not credit or pay any Grant Funds for Project costs that are paid for with other funds and would result in duplicate funding.
- 7.4 **Suspension of Funding and Project.** Agency may by written notice to Grantee, temporarily cease funding and require Grantee to stop all, or any part, of the Project dependent upon Grant Funds for a period of up to 180 days after the date of the notice, if Agency has or reasonably projects that it will have insufficient funds from the Funding Source to disburse the full amount of the Grant Funds. Upon receipt of the notice, Grantee must immediately cease all Project activities dependent on Grant Funds, or if that is impossible, must take all necessary steps to minimize the Project activities allocable to Grant Funds.

If Agency subsequently projects that it will have sufficient funds, Agency will notify Grantee that it may resume activities. If sufficient funds do not become available, Grantee and Agency will work together to amend this Grant to revise the amount of Grant Funds and Project activities to reflect the available funds. If sufficient funding does not become available or an amendment is not agreed to within a period of 180 days after issuance of the notice, Agency will either (i) cancel or modify its cessation order by a supplemental written notice or (ii) terminate this Grant as permitted by either the termination at Agency's discretion or for cause provisions of this Grant.

SECTION 8: REPRESENTATIONS AND WARRANTIES

- 8.1 **Organization/Authority.** Grantee represents and warrants to Agency that:
- 8.1.1 Grantee is eligible to accept Grant Funds for this purpose, and is validly organized and existing under the laws of the State of Oregon;
 - 8.1.2 Grantee has all necessary rights, powers and authority under any organizational documents and under Oregon Law to (i) execute this Grant, (ii) incur and perform its obligations under this Grant, and (iii) receive financing, including the Grant Funds, for the Project;
 - 8.1.3 This Grant has been duly executed by Grantee and when executed by Agency, constitutes a legal, valid and binding obligation of Grantee enforceable in accordance with its terms;

- 8.1.4** If applicable and necessary, the execution and delivery of this Grant by Grantee has been authorized by an ordinance, order or resolution of its governing body, or voter approval, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings; and
- 8.1.5** There is no proceeding pending or threatened against Grantee before any court or governmental authority that if adversely determined would materially adversely affect the Project or the ability of Grantee to carry out the Project.
- 8.2 False Claims Act.** Grantee acknowledges the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any “claim” (as defined by ORS 180.750) made by (or caused by) Grantee that pertains to this Grant or to the Project. Grantee certifies that no claim described in the previous sentence is or will be a “false claim” (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Grantee further acknowledges in addition to the remedies under Section 16, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Grantee.
- 8.3 No limitation.** The representations and warranties set forth in this Section are in addition to, and not in lieu of, any other representations or warranties provided by Grantee.

SECTION 9: OWNERSHIP

- 9.1 Intellectual Property Definitions.** As used in this Section and elsewhere in this Grant, the following terms have the meanings set forth below:
- “Third Party Intellectual Property” means any intellectual property owned by parties other than Grantee or Agency.
- “Work Product” means every invention, discovery, work of authorship, trade secret or other tangible or intangible item Grantee is required to create or deliver as part of the Project, and all intellectual property rights therein.
- 9.2 Grantee Ownership.** Grantee must deliver copies of all Work Product as directed in Exhibit A. Grantee retains ownership of all Work Product, and grants Agency an irrevocable, non-exclusive, perpetual, royalty-free license to use, to reproduce, to prepare derivative works based upon, to distribute, to perform and to display the Work Product, to authorize others to do the same on Agency’s behalf, and to sublicense the Work Product to other entities without restriction.
- 9.3 Third Party Ownership.** If the Work Product created by Grantee under this Grant is a derivative work based on Third Party Intellectual Property, or is a compilation that includes Third Party Intellectual Property, Grantee must secure an irrevocable, non-exclusive, perpetual, royalty-free license allowing Agency and other entities the same rights listed above for the pre-existing element of the Third party Intellectual Property employed in the Work Product. If state or federal law requires that Agency or Grantee grant to the United States a license to any intellectual property in the Work Product, or if state or federal law requires Agency or the United States to own the intellectual property in the Work Product,

then Grantee must execute such further documents and instruments as Agency may reasonably request in order to make any such grant or to assign ownership in such intellectual property to the United States or Agency.

- 9.4 Real Property.** If the Project includes the acquisition, construction, remodel or repair of real property or improvements to real property, Grantee may not sell, transfer, encumber, lease or otherwise dispose of any real property or improvements to real property paid for with Grant Funds for a period of six (6) years after the Effective Date of this Grant without the prior written consent of the Agency.

SECTION 10: CONFIDENTIAL INFORMATION

- 10.1 Confidential Information Definition.** Grantee acknowledges it and its employees or agents may, in the course of performing its responsibilities, be exposed to or acquire information that is: (i) confidential to Agency or Project participants or (ii) the disclosure of which is restricted under federal or state law, including without limitation: (a) personal information, as that term is used in ORS 646A.602(12), (b) social security numbers, and (c) information protected by the federal Family Educational Rights and Privacy Act under 20 USC § 1232g (items (i) and (ii) separately and collectively “Confidential Information”).
- 10.2 Nondisclosure.** Grantee agrees to hold Confidential Information as required by any applicable law and in all cases in strict confidence, using at least the same degree of care Grantee uses in maintaining the confidentiality of its own confidential information. Grantee may not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties, or use Confidential Information except as is allowed by law and for the Project activities and Grantee must advise each of its employees and agents of these restrictions. Grantee must assist Agency in identifying and preventing any unauthorized use or disclosure of Confidential Information. Grantee must advise Agency immediately if Grantee learns or has reason to believe any Confidential Information has been, or may be, used or disclosed in violation of the restrictions in this Section. Grantee must, at its expense, cooperate with Agency in seeking injunctive or other equitable relief, in the name of Agency or Grantee, to stop or prevent any use or disclosure of Confidential Information. At Agency’s request, Grantee must return or destroy any Confidential Information. If Agency requests Grantee to destroy any Confidential Information, Grantee must provide Agency with written assurance indicating how, when and what information was destroyed.
- 10.3 Identity Protection Law.** Grantee must have and maintain a formal written information security program that provides safeguards to protect Confidential Information from loss, theft, and disclosure to unauthorized persons, as required by the Oregon Consumer Information Protection Act, ORS 646A.600-628. If Grantee or its agents discover or are notified of a potential or actual “Breach of Security”, as defined by ORS 646A.602(1)(a), or a failure to comply with the requirements of ORS 646A.600-628, (collectively, “Breach”) with respect to Confidential Information, Grantee must promptly but in any event within one calendar day (i) notify the Agency Grant Manager of such Breach and (ii) if the applicable Confidential Information was in the possession of Grantee or its agents at the time of such Breach, Grantee must (a) investigate and remedy the technical causes and technical effects of the Breach and (b) provide Agency with a written root cause analysis of the Breach and

the specific steps Grantee will take to prevent the recurrence of the Breach or to ensure the potential Breach will not recur. For the avoidance of doubt, if Agency determines notice is required of any such Breach to any individual(s) or entity(ies), Agency will have sole control over the timing, content, and method of such notice, subject to Grantee's obligations under applicable law.

- 10.4 Subgrants/Contracts.** Grantee must require any subgrantees, contractors or subcontractors under this Grant who are exposed to or acquire Confidential Information to treat and maintain such information in the same manner as is required of Grantee under subsections 10.1 and 10.2 of this Section.
- 10.5 Background Check.** If requested by Agency and permitted by law, Grantee's employees, agents, contractors, subcontractors, and volunteers that perform Project activities must agree to submit to a criminal background check prior to performance of any Project activities or receipt of Confidential Information. Background checks will be performed at Grantee's expense. Based on the results of the background check, Grantee or Agency may refuse or limit (i) the participation of any Grantee employee, agent, contractor, subgrantee, or volunteer, in Project activities or (ii) access to Agency Personal Information or Grantee premises.

SECTION 11: INDEMNITY/LIABILITY

- 11.1 Indemnity.** Grantee must defend, save, hold harmless, and indemnify the State of Oregon and Agency and their officers, employees and agents from and against all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature whatsoever, including attorneys' fees, resulting from, arising out of, or relating to the activities of Grantee or its officers, employees, subgrantees, contractors, subcontractors, or agents under this Grant (each of the foregoing individually or collectively a "Claim" for purposes of this Section).
- 11.2 Defense.** Grantee may have control of the defense and settlement of any Claim subject to this Section. But neither Grantee nor any attorney engaged by Grantee may defend the Claim in the name of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without first receiving from the Attorney General, in a form and manner determined appropriate by the Attorney General, authority to act as legal counsel for the State of Oregon. Nor may Grantee settle any Claim on behalf of the State of Oregon without the approval of the Attorney General. The State of Oregon may, at its election and expense, assume its own defense and settlement in the event the State of Oregon determines Grantee is prohibited from defending the State of Oregon, or is not adequately defending the State of Oregon's interests, or an important governmental principle is at issue and the State of Oregon desires to assume its own defense. Grantee may not use any Grant Funds to reimburse itself for the defense of or settlement of any Claim.
- 11.3 Limitation.** Except as provided in this Section, neither Party will be liable for incidental, consequential, or other indirect damages arising out of or related to this Grant, regardless of whether the damages or other liability is based in contract, tort (including negligence), strict liability, product liability or otherwise. Neither Party will be liable for any damages of any sort arising solely from the termination of this Grant in accordance with its terms.

SECTION 12: INSURANCE

- 12.1 Private Insurance.** If Grantee is a private entity, or if any contractors, subcontractors, or subgrantees used to carry out the Project are private entities, Grantee and any private contractors, subcontractors or subgrantees must obtain and maintain insurance covering Agency in the types and amounts indicated in Exhibit C.
- 12.2 Public Body Insurance.** If Grantee is a “public body” as defined in ORS 30.260, Grantee agrees to insure any obligations that may arise for Grantee under this Grant, including any indemnity obligations, through (i) the purchase of insurance as indicated in Exhibit C or (ii) the use of self-insurance or assessments paid under ORS 30.282 that is substantially similar to the types and amounts of insurance coverage indicated on Exhibit C, or (iii) a combination of any or all of the foregoing.
- 12.3 Real Property.** If the Project includes the construction, remodel or repair of real property or improvements to real property, Grantee must insure the real property and improvements against liability and risk of direct physical loss, damage or destruction at least to the extent that similar insurance is customarily carried by entities constructing, operating and maintaining similar property or facilities.

SECTION 13: GOVERNING LAW, JURISDICTION

This Grant is governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively “Claim”) between Agency or any other agency or department of the State of Oregon, or both, and Grantee that arises from or relates to this Grant must be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon; provided, however, if a Claim must be brought in a federal forum, then it will be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event may this Section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, to or from any Claim or from the jurisdiction of any court. GRANTEE, BY EXECUTION OF THIS GRANT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF SUCH COURTS.

SECTION 14: ALTERNATIVE DISPUTE RESOLUTION

The Parties should attempt in good faith to resolve any dispute arising out of this Grant. This may be done at any management level, including at a level higher than persons directly responsible for administration of the Grant. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation. Each Party will bear its own costs incurred for any mediation or non-binding arbitration.

SECTION 15: DEFAULT

- 15.1 Grantee.** Grantee will be in default under this Grant upon the occurrence of any of the following events:
- 15.1.1** Grantee fails to use the Grant Funds for the intended purpose described in Exhibit A or otherwise fails to perform, observe or discharge any of its covenants, agreements, or obligations under this Grant;
 - 15.1.2** Any representation, warranty or statement made by Grantee in this Grant or in any documents or reports relied upon by Agency to measure the Project, the expenditure of Grant Funds or the performance by Grantee is untrue in any material respect when made; or
 - 15.1.3** A petition, proceeding or case is filed by or against Grantee under any federal or state bankruptcy, insolvency, receivership or other law relating to reorganization, liquidation, dissolution, winding-up or adjustment of debts; in the case of a petition filed against Grantee, Grantee acquiesces to such petition or such petition is not dismissed within 20 calendar days after such filing, or such dismissal is not final or is subject to appeal; or Grantee becomes insolvent or admits its inability to pay its debts as they become due, or Grantee makes an assignment for the benefit of its creditors.
- 15.2 Agency.** Agency will be in default under this Grant if, after 15 days written notice specifying the nature of the default, Agency fails to perform, observe or discharge any of its covenants, agreements, or obligations under this Grant; provided, however, Agency will not be in default if Agency fails to disburse Grant Funds because there is insufficient expenditure authority for, or moneys available from, the Funding Source.

SECTION 16: REMEDIES

- 16.1 Agency Remedies.** In the event Grantee is in default under Section 15.1, Agency may, at its option, pursue any or all of the remedies available to it under this Grant and at law or in equity, including, but not limited to: (i) termination of this Grant under Section 18.2, (ii) reducing or withholding payment for Project activities or materials that are deficient or Grantee has failed to complete by any scheduled deadlines, (iii) requiring Grantee to complete, at Grantee's expense, additional activities necessary to satisfy its obligations or meet performance standards under this Grant, (iv) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief, (v) exercise of its right of recovery of overpayments under Section 17 of this Grant or setoff, or both, or (vi) declaring Grantee ineligible for the receipt of future awards from Agency. These remedies are cumulative to the extent the remedies are not inconsistent, and Agency may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.
- 16.2 Grantee Remedies.** In the event Agency is in default under Section 15.2 and whether or not Grantee elects to terminate this Grant, Grantee's sole monetary remedy will be, within any limits set forth in this Grant, reimbursement of Project activities completed and accepted by Agency and authorized expenses incurred, less any claims Agency has against Grantee. In no event will Agency be liable to Grantee for any expenses related to termination of this Grant or for anticipated profits.

SECTION 17: WITHHOLDING FUNDS, RECOVERY

Agency may withhold from disbursements of Grant Funds due to Grantee, or Grantee must return to Agency within 30 days of Agency's written demand:

- 17.1 Any Grant Funds paid to Grantee under this Grant, or payments made under any other agreement between Agency and Grantee, that exceed the amount to which Grantee is entitled;
- 17.2 Any Grant Funds received by Grantee that remain unexpended or contractually committed for payment of the Project at the end of the Performance Period;
- 17.3 Any Grant Funds determined by Agency to be spent for purposes other than allowable Project activities; or
- 17.4 Any Grant Funds requested by Grantee as payment for deficient activities or materials.

SECTION 18: TERMINATION

- 18.1 **Mutual.** This Grant may be terminated at any time by mutual written consent of the Parties.
- 18.2 **By Agency.** Agency may terminate this Grant as follows:
 - 18.2.1 At Agency's discretion, upon 30 days advance written notice to Grantee;
 - 18.2.2 Immediately upon written notice to Grantee, if Agency fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient in Agency's reasonable administrative discretion, to perform its obligations under this Grant;
 - 18.2.3 Immediately upon written notice to Grantee, if federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that Agency's performance under this Grant is prohibited or Agency is prohibited from funding the Grant from the Funding Source; or
 - 18.2.4 Immediately upon written notice to Grantee, if Grantee is in default under this Grant and such default remains uncured 15 days after written notice thereof to Grantee.
- 18.3 **By Grantee.** Grantee may terminate this Grant as follows:
 - 18.3.1 If Grantee is a governmental entity, immediately upon written notice to Agency, if Grantee fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient to perform its obligations under this Grant.
 - 18.3.2 If Grantee is a governmental entity, immediately upon written notice to Agency, if applicable laws, rules, regulations or guidelines are modified or interpreted in such a way that the Project activities contemplated under this Grant are prohibited by law or Grantee is prohibited from paying for the Project from the Grant Funds or other planned Project funding; or

18.3.3 Immediately upon written notice to Agency, if Agency is in default under this Grant and such default remains uncured 15 days after written notice thereof to Agency.

18.4 Cease Activities. Upon receiving a notice of termination of this Grant, Grantee must immediately cease all activities under this Grant, unless Agency expressly directs otherwise in such notice. Upon termination, Grantee must deliver to Agency all materials or other property that are or would be required to be provided to Agency under this Grant or that are needed to complete the Project activities that would have been performed by Grantee.

SECTION 19: MISCELLANEOUS

19.1 Conflict of Interest. Grantee by signature to this Grant declares and certifies the award of this Grant and the Project activities to be funded by this Grant, create no potential or actual conflict of interest, as defined by ORS Chapter 244, for a director, officer or employee of Grantee.

19.2 Nonappropriation. Agency's obligation to pay any amounts and otherwise perform its duties under this Grant is conditioned upon Agency receiving funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to meet its obligations under this Grant. Nothing in this Grant may be construed as permitting any violation of Article XI, Section 7 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of Agency.

19.3 Amendments. The terms of this Grant may not be altered, modified, supplemented or otherwise amended, except by written agreement of the Parties.

19.4 Notice. Except as otherwise expressly provided in this Grant, any notices to be given under this Grant must be given in writing by email, personal delivery, or postage prepaid mail, to a Party's Grant Manager at the physical address or email address set forth in this Grant, or to such other addresses as either Party may indicate pursuant to this Section. Any notice so addressed and mailed becomes effective five (5) days after mailing. Any notice given by personal delivery becomes effective when actually delivered. Any notice given by email becomes effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system.

19.5 Survival. All rights and obligations of the Parties under this Grant will cease upon termination of this Grant, other than the rights and obligations arising under Sections 11, 13, 14, 16, 17 and subsection 19.5 hereof and those rights and obligations that by their express terms survive termination of this Grant; provided, however, termination of this Grant will not prejudice any rights or obligations accrued to the Parties under this Grant prior to termination.

19.6 Severability. The Parties agree if any term or provision of this Grant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the Parties will be construed and enforced as if the Grant did not contain the particular term or provision held to be invalid.

- 19.7 Counterparts.** This Grant may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Grant so executed constitutes an original.
- 19.8 Compliance with Law.** In connection with their activities under this Grant, the Parties must comply with all applicable federal, state and local laws.
- 19.9 Intended Beneficiaries.** Agency and Grantee are the only parties to this Grant and are the only parties entitled to enforce its terms. Nothing in this Grant provides, is intended to provide, or may be construed to provide any direct or indirect benefit or right to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of this Grant.
- 19.10 Assignment and Successors.** Grantee may not assign or transfer its interest in this Grant without the prior written consent of Agency and any attempt by Grantee to assign or transfer its interest in this Grant without such consent will be void and of no force or effect. Agency's consent to Grantee's assignment or transfer of its interest in this Grant will not relieve Grantee of any of its duties or obligations under this Grant. The provisions of this Grant will be binding upon and inure to the benefit of the Parties hereto, and their respective successors and permitted assigns.
- 19.11 Contracts and Subgrants.** Grantee may not, without Agency's prior written consent, enter into any contracts or subgrants for any of the Project activities required of Grantee under this Grant. Agency's consent to any contract or subgrant will not relieve Grantee of any of its duties or obligations under this Grant.
- 19.12 Time of the Essence.** Time is of the essence in Grantee's performance of the Project activities under this Grant.
- 19.13 Records Maintenance and Access.** Grantee must maintain all financial records relating to this Grant in accordance with generally accepted accounting principles. In addition, Grantee must maintain any other records, whether in paper, electronic or other form, pertinent to this Grant in such a manner as to clearly document Grantee's performance. All financial records and other records, whether in paper, electronic or other form, that are pertinent to this Grant, are collectively referred to as "Records." Grantee acknowledges and agrees Agency and the Oregon Secretary of State's Office and the federal government and their duly authorized representatives will have access to all Records to perform examinations and audits and make excerpts and transcripts. Grantee must retain and keep accessible all Records for a minimum of six (6) years, or such longer period as may be required by applicable law, following termination of this Grant, or until the conclusion of any audit, controversy or litigation arising out of or related to this Grant, whichever date is later.
- 19.14 Headings.** The headings and captions to sections of this Grant have been inserted for identification and reference purposes only and may not be used to construe the meaning or to interpret this Grant.
- 19.15 Grant Documents.** This Grant consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:

- This Grant less all exhibits
- Exhibit A (the “Project”)
- Exhibit B (Common and Customized Framework)
- Exhibit C (Insurance)

19.16 Merger, Waiver. This Grant and all exhibits and attachments, if any, constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Grant. No waiver or consent under this Grant binds either Party unless in writing and signed by both Parties. Such waiver or consent, if made, is effective only in the specific instance and for the specific purpose given.

SECTION 20: SIGNATURES

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

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

STATE OF OREGON acting by and through its Department of Education

By: Michelle Choate
Contracting Officer

11/04/2025
Date

Yamhill Carlton SD 1

By: _____
Authorized Signature

Date

Printed Name

Title

Federal Tax ID Number

Approved for Legal Sufficiency in accordance with ORS 291.047

By: AAG Devon Thorson
Assistant Attorney General

11/04/2025
Date

EXHIBIT A

THE PROJECT

SECTION I – BACKGROUND AND GOALS

Signed into law in May of 2019, the Student Success Act (SSA) is a historic opportunity for Oregon schools. The law is rooted in equity, authentic community engagement and shared accountability for student success.

SSA established the Student Investment Account (SIA) to provide Oregon school districts, eligible charter schools, YCEP, and JDEP with access to non-competitive grant funds. Each SIA applicant is required to collaborate with educators, students, families, and their community to develop a plan that outlines priorities and activities aligned to the allowable uses defined in law.

The SIA grants are designed to achieve two primary purposes:

- 1) Meeting students’ mental and behavioral health needs, and
- 2) Increasing academic achievement and reducing academic disparities for students from racial or ethnic groups that have historically experienced academic disparities; students with disabilities; English language learners; economically disadvantaged students; students who are homeless; and students who are foster children.

Achievement of these purposes will be measured through Progress Markers and, for larger districts, Longitudinal Performance Growth Targets (LPGTs), forming the basis for the activities, outcomes and reporting requirements described in the following sections of this Exhibit.

SECTION II – PROJECT DEFINITIONS

The following capitalized terms have the meanings assigned below for purposes of Exhibits A and B. Definitions are derived from the Act, applicable administrative rules, and the Guidance for Eligible Applicants issued by the Agency.

“Act” means the “Student Success Act” codified in 2019 Oregon Laws Chapter 122, as amended from time to time, inclusive.

“Allowable Project Costs” means Grantee’s actual costs that are reasonable, necessary, and directly related to the implementation of the Integrated Plan and are allowable uses of the Grant Funds under the Act.

“Baseline Targets” means the minimum expectations for improvement set forth in the Integrated Plan by the district in either: (i) raising academic achievement or (ii) reducing academic disparities and closing gaps, as further defined in the December 2019 “Guidance for Eligible Applicants”.

“Common Metrics” means the Five-Year Completion Rate, Third-Grade Reading Proficiency Rate, Ninth-Grade On-Track Rate, Regular Attendance Rate, and Four-Year On-Time Graduation rate used by the Agency to measure the success of activities funded by the SIA.

“Disaggregated” has the meaning given in section 12(a) of the Act.

“Five-Year Completion Rate” has the meaning given in section 12(b) of the Act.

“Focal Student Groups” means students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, students who are economically disadvantaged, students who are homeless and students who are foster children.

“Four-Year on-Time Graduation Rate” means the percentage of students who received a high school diploma or a modified diploma within four years of the student beginning the ninth grade.

“Gap Closing Targets” or “Closing Gap Targets” means the reduction of academic disparities between groups of students especially for Focal Student Groups set forth in the Integrated Plan based on the February 2022 “Aligning for Student Success: Integrated Guidance for Six ODE Initiatives”.

“Integrated Programs” means the integration of the following nine programs: High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education-Perkins V (CTE), Every Day Matters (EDM), Early Indicators Intervention Systems (EIS), Early Literacy School District Success Grants, Federal School Improvement (FSI) and Career Connected Learning. Together operationally, integrating these programs creates opportunities to improve outcomes and learning conditions for students and educators. Working within existing state statutes and administrative rules, Agency developed an Integrated Programs framework for success that meets the core purpose of each program while trying to create a stronger framework from which progress, long-term impact, and learning approach to monitoring and evaluation is a hallmark of high-performing educational systems. This work is informed through Integrated Guidance.

“Integrated Plan” means the Grantee’s approved biennial plan developed following the Integrated Guidance, which includes the SIA, which has a focus on increasing academic achievement by all students, reducing academic disparities for identified student groups, and meeting students’ mental and behavioral health needs in addition to other needs deemed important at each school, stated outcomes, strategies, and activities The Integrated Plan may only be adjusted with approval from ODE staff in order to align with the anticipated outcomes and approved by Agency.

“Local Optional Metrics” are optional metrics established in addition to the 5 common metrics that are designed to allow grantees to monitor progress connected to their outcomes.

“Longitudinal Performance Growth Targets (LPGTs)” means the required common metrics and optional locally defined metrics, including targets related to student mental and behavioral health needs, included in Grantee’s Integrated Plan.

“Ninth-grade On-Track Rate” has the meaning given in section 12(d) of the Act.

“Progress Markers” means sets of indicators set forth as a part of the Integrated Programs and Guidance that identify the kinds of changes the Agency expects to see in policies, practices and approaches that lead to Grantees reaching established LPGTs.

“Regular Attendance Rate” has the meaning given in section 12(f) of the Act.

“SIA Account” means the Student Investment Account established, pursuant to ORS 327.175, within the Fund for Student Success for the purpose of distributing grants under ORS 327.195.

“Stretch Targets” means significant improvement set forth in the Integrated Plan by the district in either: (I) raising academic achievement or (ii) reducing academic disparities and closing gaps, as further described in the December 2019 “Guidance for Eligible Applicants”.

“Third-Grade Reading Proficiency Rate” has the meaning given in section 12(g) of the Act.

SECTION III – PROJECT ACTIVITIES

Integrated Plan Implementation

Agency will disburse Grant Funds for Allowable Project Costs that implement Grantee’s approved Integrated Plan during the Performance Period, in accordance with the allowable uses and activities described in the Act and as further detailed in the “Allowable Use of Grant Funds” section below.

Allowable Use of Grant Funds

Grantee must use the Grant Funds only for:

1. Increasing instructional time, which may include:
 - More hours or days of instructional time;
 - Summer programs;
 - Before-school or after-school programs; or
 - Technological investments that minimize class time used for student assessments.
2. Addressing students’ health or safety needs, which may include:
 - Social-emotional learning and development;
 - Student mental and behavioral health;
 - Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at the school;
 - Student health and wellness;
 - Trauma-informed practices;
 - School health professionals and assistants;
 - Facility improvements directly related to improving student health or safety.
3. Reducing class sizes, which may include:
 - increasing the use of instructional assistants, by using evidence-based criteria to ensure appropriate student-teacher ratios or staff caseloads.
4. Expanding availability of and student participation in well-rounded learning experiences, which may include:
 - Developmentally appropriate and culturally responsive early literacy practices and programs in prekindergarten through third grade;
 - Culturally responsive practices and programs in grades six through eight, including learning, counseling and student support that is connected to colleges and careers;
 - Broadened curricular options at all grade levels, including access to:
 - Art, music, and physical education classes;
 - Science, technology, engineering, and mathematics (STEM) education;
 - Career and technical education, including career and technical student organization programs;

- Electives that are engaging to students;
- Accelerated college credit programs, including dual credit programs, International Baccalaureate programs and advanced placement programs;
- Dropout prevention programs and transition supports;
- Life skills classes;
- Talented and gifted programs;
- Access to licensed educators with a library media endorsement

Administrative costs shall not exceed 5% or \$500,000 annually, whichever is less, of Grantee's total expenditures. Administrative costs may include ongoing community engagement and costs associated with the administration of the grant.

SECTION IV – REPORTING REQUIREMENTS

Grantee must submit financial and performance progress reports for each fiscal year of the biennium, using templates provided by the Agency, according to the schedule below.

Reporting Period	Due Date	Deliverable
July 1 – September 30	November 15	Submit financial and performance progress report.
October 1 – December 31	February 15	Submit financial and performance progress report. Include board minutes showing the Financial Audit was presented at an open meeting with opportunity for public comment (not consent agenda) (ORS 327.201(1)(b)(B)).
January 1 – June 30	August 15	Submit financial report of expenditures AND Annual Report (narrative responses). The Annual Report must be presented to the governing board at an open meeting, with an opportunity for public comment (not on a consent agenda). Board minutes documenting the presentation must be submitted alongside the Annual Report. Grantee must post the Annual Report on its website and make it available at the main office, in accordance with ORS 327.201(1)(b)(A)-(B).

If the Performance Period begins prior to the Executed Date, any reports for Project activities shown in this Exhibit A as due prior to the Executed Date must be submitted to the Agency within 30 days of the Executed Date, if not already provided to Agency. Grantee will not be in default for failure to perform any reporting requirements prior to the Executed Date.

Grantee shall supply any related or additional reports and information as Agency may require.

The Agency will monitor and evaluate Grantee's progress toward Progress Markers and LPGTs described in Exhibit B, in accordance with ODE guidance and the monitoring provisions of this Grant.

SIA Grant Monitoring

The Agency will monitor Grantee's performance under this Grant in person, video conferencing or by phone. Agency will provide written notice to Grantee, as provided in Section 19.4 of the Grant, at least 15 days in advance of Agency's monitoring activities and will schedule in person visits, video conferencing and phone calls.

A Grant monitoring visit or call may cover a variety of topics at Agency's discretion including but not limited to: Grantee's compliance with the SIA Account purposes; challenges faced by the Grantee in implementing its Plan; Integrated Plan outcomes; its budget and expenditure of moneys received from the SIA Account, Grantee's progress toward achieving its Progress Markers; financial reporting, any expenditure changes, and reconciliation of Grant Funds; or Grantee's training and technical assistance needs.

Before an on-site visit, the Agency will advise Grantee on how to prepare for the monitoring visit and financial reconciliation, the format for the visit, and which Grantee organizational leaders, staff or others should be involved in the visit. Once a date and time are confirmed, the Grantee should send a notification to its organizational leaders, staff, students and community partners who are expected to participate; identify a meeting location and prepare all necessary monitoring documents and data.

The department may establish a procedure for conducting performance audits on a random basis or based on just cause as allowed under rules adopted by the board. If Grantee does not use the Grant Funds for Allowable Project Costs, the Agency may exercise the remedies provided in Section 16 or 17 of this Grant, including, without limitation, deducting amounts from future disbursements of Grant Funds.

Each grant recipient must conduct a performance review at least once every four years in accordance with standards adopted in board rule (OAR 581-014-0013) to ensure accountability and continuous improvement of SIA-funded activities.

SECTION V – DISBURSEMENT

Disbursement of Grant Funds

Agency will disburse the Grant Funds using its Electronic Grants Management System ("EGMS"), on a quarterly basis as outlined below:

Quarter	Disbursement Date	Quarterly Disbursement Amount/%
Q1	July 1, 2025	Variable projection (made available under prior agreement; <i>may differ from the projected 12.5%</i>)
Q2	October 1, 2025	True-Up / Adjustment to reconcile Q1 difference (<i>ensures Q1 + Q2 equals 25% of TBA</i>)
Q3	January 1, 2026	12.5%
Q4	April 1, 2026	12.5%
Q5	July 1, 2026	12.5%
Q6	October 1, 2026	12.5%
Q7	January 1, 2027	12.5%
Q8	April 1, 2027	12.5%
2027-29 Q1	July 1, 2027	12.5% (Projected) of 2027-29 Biennium

Disbursements outlined in the table above are subject to the following:

1. If this Grant is not fully executed by October 1, the Agency will disburse the Grant Funds due for disbursement within 30 days of the Execution Date.
2. Disbursements will be made as advance payments, not reimbursements.
3. Q3 – Q8 disbursements are 12.5% of the TBA, plus any unclaimed amounts from the prior quarter disbursements.
4. Grantees are encouraged to draw down funds according to the schedule. **All funds for 2025-27 Q1 – Q8 must be drawn down and expended by June 30th, 2027.**
5. Any 2025-27 Grant Funds that are not expended by the Grantee by June 30, 2027 must be returned to Agency for deposit in the Student Investment Account.
6. Any 2027-29 Q1 Grant Funds that are not expended by the Grantee by June 30, 2029, must be returned to the Agency for deposit in the Student Investment Account.

Allocation and Projections

1. By April 30, 2027, Grantee shall submit to the Agency an Integrated Plan and Budget for subsequent biennium (2027-29). This Integrated Plan and Budget must describe how Grantee will utilize the Grant Funds allocated for 2027-29 Q1.
2. The amount of Grant Funds allocated for 2027-29 Q1 is based on projections for the continued implementation and sustainability of the approved Integrated Plan, anticipating ongoing efforts to achieve the established Progress Markers. These funds are intended to support continued activities and initiatives, ensuring continuity in programmatic efforts aimed at achieving the specified objectives.
3. The amount of Grant Funds allocated above for 2027-29 Q1 will be considered in determining the subsequent Q1 allocation in the next biennium (July 1, 2027 – June 30, 2029). Any differences between projected and actual Q1 disbursements will be reconciled in the Q2 disbursement to balance total funding across the biennium.
4. The utilization of 2027-29 Q1 funds allocated under this Agreement will be documented in the subsequent grant agreement, if executed, covering the 2027 – 2029 biennium.

EXHIBIT B

COMMON AND CUSTOMIZED PERFORMANCE FRAMEWORK

YAMHILL CARLTON SD 1

SECTION I – PROGRESS MARKERS FOR 2025-2027 BIENNIUM

The Progress Markers outlined in this Exhibit B provide a framework for measuring the outcomes and activities described in Exhibit A. They support a developmental approach to evaluation, focusing on the types of changes that result from distinct investments. Grantees will provide updates toward these Progress Markers through the quarterly and annual reports. The fifteen Progress Markers below are organized into three categories: A ‘Start to See,’ B ‘Gaining Traction,’ and C ‘Profound Progress,’ representing advancement from early signs of progress to substantial and transformational changes.

- A. “Start to See: Early Signs of Progress”** Based on your investments and activities, what changes or contributions are you noticing? What practices are improving?
- B. “Gaining Traction: Intermediate Changes”** Based on your investments and activities, are you seeing any of these impacts?
- C. “Profound Progress: Substantial and Significant Changes”** Based on your investments and activities, are any of these more transformational changes noticeable?

A. Start to See: Early Signs of Progress

1	Community engagement is authentic, consistent, and ongoing. The strengths that educators, students, families, focal groups, and tribal communities bring to the educational experience informs school and district practices and planning.
2	Equity tools are utilized in continuous improvement cycles, including the ongoing use of an equity lens or decision-tool that impacts policies, procedures, people/students, resource allocation, and practices that may impact grading, discipline, and attendance.
3	Data teams are formed and provided time to meet regularly to review disaggregated student data in multiple categories (grade bands, content areas, attendance, discipline, mental health, participation in advanced coursework, formative assessment data, etc.). These teams have open access to timely student data and as a result decisions are made that positively impact district/school-wide systems and focal populations.
4	Schools and districts have an accurate inventory of literacy assessments, tools, and curriculum being used, including digital resources, to support literacy (reading, writing, listening, and speaking). The inventory includes a review of what resources and professional development are research-aligned, formative, diagnostic, and culturally responsive.

B. Gaining Traction: Intermediate Changes

5	Two-way communication practices are in place, with attention to mobile students and primary family languages. Families understand approaches to engagement and attendance, literacy strategy, math vision, what “9th grade on-track” means, graduation requirements, access to advanced/college-level courses and CTE experiences, and approaches to supporting student well-being and well-rounded education.
6	Student agency and voice is elevated. Educators use student-centered approaches and instructional practices that shift processes and policies that actualize student and family ideas and priorities.

7	Action research, professional learning, data teams, and strengths-based intervention systems are supported by school leaders and are working in concert to identify policies, practices, or procedures informed by staff feedback to meet student needs, including addressing systemic barriers, the root-causes of chronic absenteeism, academic disparity, and student well-being. These changes and supports are monitored and adjusted as needed.
8	Comprehensive, evidence-informed, culturally responsive literacy plans, including professional development for educators, are documented and communicated to staff, students (developmentally appropriate), and families. Literacy plans and instruction are evaluated and adjusted to deepen students' learning. Digital resources are being used with fidelity to advance learners' engagement with instruction.
9	A review of 9th grade course scheduling, as it relates to on-track status for focal student groups, accounts for core and support core class placement . School staff ensure emerging bilingual students are enrolled in appropriate credit-bearing courses that meet graduation requirements.
10	Foundational learning practices that create a culturally sustaining and welcoming climate are visible. This includes practices that ensure safe, brave, and welcoming classrooms, schools and co/extracurricular environments. Strengths-based, equity-centered, trauma and SEL-informed practices are present and noticeable. Policies and practices prioritize health, well-being, care, connection, engagement, and relationship building. Multiple ways of being are supported through culturally affirming and sustaining practices for students, staff, and administrators.

C. Profound Progress: Substantial and Significant Changes

11	Schools strengthen partnerships with active community organizations and partners, including local public health, mental health, colleges, workforce development boards, employers, labor partners, faith communities, Tribal nations, and other education partners in order to collaboratively support students' growth and well-being. Characteristics of strong partnerships include mutual trust and respect, strengths-based and collaborative approaches, clear communication around roles, and shared responsibilities and decision-making power.
12	Financial stewardship reflects high-quality spending with accurate and transparent use of state and federal funds in relationship to a comprehensive needs assessment, disaggregated data, and the priorities expressed by students, families, communities, business, and Tribal partners in resource allocation and review.
13	Students and educators experience a well-rounded and balanced use of assessment systems that help them identify student learning in the areas of the Oregon State Standards. Educators understand how to assess emerging multilingual students' assets to inform gauging progress.
14	Policies, practices, and learning communities address systemic barriers. Schools and districts have a process to identify, analyze, and address barriers that disconnect students from their educational goals, impact student engagement or attendance, and/or impede students from graduating on-time or transitioning to their next steps after high school. Staff members are consistently engaging in action research, guided by student's strengths and interests, to improve their practice and advance professional learning.
15	Schools create places and learning conditions where every student, family, educator and staff member is welcomed, where their culture and assets are valued and supported, and where their voices are integral to decision making. Instruction is monitored and adjusted to advance and deepen individual learners' knowledge and understanding of the curriculum. Educators are empowered with agency and creativity. Communities are alive with visions, stories, and systems of vitality, wholeness, and sustainability.

SECTION II – FINALIZED CO-DEVELOPED LPGTS

The Longitudinal Performance Growth Targets (LPGTs) include baseline, stretch, and gap-closing targets for each of the common metrics. These targets center focal student groups while supporting public transparency and learning. Progress toward meeting these Longitudinal Performance Growth Targets will be included in the Annual Report. While all three types of targets are named in the Grant Agreement, ODE will review and consider when or if intervention is needed using only the Baseline and Gap-Closing Targets, in alignment with ODE guidance on target-setting and reporting practices.

Target Type	2025-26	2026-27	2027-28
Four Year Cohort Graduation			
Baseline Target: All Students	74.7%	77.7%	80.7%
Stretch Target: All Students	76.0%	79.0%	82.0%
Gap-Closing Target: All Focal Group Students	62.0%	66.0%	70.0%
Five Year Cohort Completion			
Baseline Target: All Students	94.5%	>95%	>95%
Stretch Target: All Students	>95%	>95%	>95%
Gap-Closing Target: All Focal Group Students	93.4%	94.4%	>95%
9th Grade on-Track			
Baseline Target: All Students	>95%	>95%	>95%
Stretch Target: All Students	>95%	>95%	>95%
Gap-Closing Target: All Focal Group Students	94.0%	>95%	>95%
3rd Grade ELA Proficiency			
Baseline Target: All Students	46.4%	48.4%	50.4%
Stretch Target: All Students	50.4%	53.4%	56.4%
Gap-Closing Target: All Focal Group Students	40.0%	43.0%	46.0%
Regular Attenders			
Baseline Target: All Students	79.5%	80.5%	81.5%
Stretch Target: All Students	82.5%	84.5%	86.5%
Gap-Closing Target: All Focal Group Students	72.8%	74.8%	76.8%

SECTION III – APPROVED LOCAL OPTIONAL METRICS (IF APPLICABLE)

Local optional metrics are designed to allow grantees to set and monitor metrics connected to outcomes they have described in their Integrated Plan.

	2025-26	2026-27	2027-28
Local Optional Metrics			
Baseline Target: All Students			
Stretch Target: All Students			
Gap-Closing Target: All Focal Group Students			

EXHIBIT C INSURANCE

INSURANCE REQUIREMENTS

Grantee/Recipient shall obtain at Grantee/Recipient's expense the insurance specified in this Exhibit C prior to performing under this Contract. Grantee/Recipient shall maintain such insurance in full force and at its own expense throughout the duration of this Contract, as required by any extended reporting period or continuous claims made coverage requirements, and all warranty periods that apply. Grantee/Recipient shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to Agency. All coverage shall be primary and non-contributory with any other insurance and self-insurance, with the exception of Professional Liability and Workers' Compensation. Grantee/Recipient shall pay for all deductibles, self-insured retention, and self-insurance, if any.

If Grantee/Recipient maintains broader coverage and/or higher limits than the minimums shown in this insurance requirement exhibit, Agency requires and shall be entitled to the broader coverage and/or higher limits maintained by Grantee/Recipient.

WORKERS' COMPENSATION & EMPLOYERS' LIABILITY

All employers, including Grantee/Recipient, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017, and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Grantee/Recipient shall require and ensure that each of its subcontractors complies with these requirements. If Grantee/Recipient is a subject employer, as defined in ORS 656.023, Grantee/Recipient shall also obtain employers' liability insurance coverage with limits not less than \$500,000 each accident.

If Grantee/Recipient is an employer subject to any other state's workers' compensation law, Contactor shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than \$500,000 and shall require and ensure that each of its out-of-state subcontractors complies with these requirements.

As applicable, Grantee/Recipient/Recipient shall obtain coverage to discharge all responsibilities and liabilities that arise out of or relate to the Jones Act with limits of no less than \$5,000,000 and/or the Longshoremen's and Harbor Workers' Compensation Act.

COMMERCIAL GENERAL LIABILITY

Grantee/Recipient shall provide Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to the State. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this contract, and have no limitation of coverage to designated premises, project, or operation. Coverage must be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$2,000,000 annual aggregate limit.

AUTOMOBILE LIABILITY INSURANCE

☒ **Required** ☐ **Not required**

Grantee/Recipient shall provide Automobile Liability Insurance covering Grantee/Recipient's business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than \$1,000,000 for bodily injury and property damage. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and

Automobile Liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

PROFESSIONAL LIABILITY

☒ **Required** ☐ **Not required**

Grantee/Recipient shall provide Professional Liability covering any damages caused by an error, omission or any negligent acts related to the services to be provided under this Contract by the Grantee/Recipient and Grantee/Recipient's subcontractors, agents, officers or employees in an amount not less than \$1,000,000 per claim and not less than \$2,000,000 annual aggregate limit.

If coverage is provided on a claims made basis, then either an extended reporting period of not less than 24 months shall be included in the Professional Liability insurance coverage, or the Grantee/Recipient shall provide Continuous Claims Made coverage as stated below.

EXCESS/UMBRELLA INSURANCE

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance. When used, all of the primary and umbrella or excess policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The umbrella or excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Contractor's primary and excess liability policies are exhausted.

If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance.

ADDITIONAL INSURED

All liability insurance, except for Workers' Compensation, Professional Liability, Pollution Liability and Network Security and Privacy Liability (if applicable), required under this Contract must include an additional insured endorsement specifying the State of Oregon, its officers, employees, and agents as Additional Insureds, but only with respect to Grantee/Recipient's activities to be performed under this contract. Coverage shall be primary and non-contributory with any other activities to be performed under this Grant.

Regarding Additional Insured status under the General Liability policy, we require additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Grantee/Recipient's activities to be performed under this Contract. The Additional Insured endorsement with respect to liability arising out of your ongoing operations must be on or at least as broad as ISO Form CG 20 10 and the Additional Insured endorsement with respect to completed operations must be on or at least as broad as ISO form CG 20 37.

WAIVER OF SUBROGATION

Grantee waives, and must require its first tier contractors and subgrantees waive, rights of subrogation which Grantee, Grantee's first tier contractors and subgrantees, if any, or any insurer of Grantee may acquire against the Agency or State of Oregon by virtue of the payment of any loss. Grantee must obtain, and require its first tier contractors and subgrantees to obtain, any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Agency has received a waiver of subrogation endorsement from the Grantee or the Grantee's insurer(s).

CONTINUOUS CLAIMS MADE COVERAGE

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, then Grantee/Recipient shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the Grant Agreement, for a minimum of 24 months following the later of:

1. Grantee/Recipient's completion and Agency's acceptance of all Services required under the Contract, or
2. Agency or Grantee/Recipient termination of this Contract, or
3. The expiration of all warranty periods provided under this Contract.

CERTIFICATE(S) AND PROOF OF INSURANCE

Grantee/Recipient shall provide to Agency Certificate(s) of Insurance for all required insurance before delivering any Goods and performing any Services required under this Contract. The Certificate(s) shall list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) shall also include all required endorsements or copies of the applicable policy language effecting coverage required by this Contract. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance Agency has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Contract.

NOTICE OF CHANGE OR CANCELLATION

The Grantee/Recipient or its insurer must provide at least 30 days' written notice to Agency before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW

Grantee/Recipient agrees to periodic review of insurance requirements by Agency under this Contract and to provide updated requirements as mutually agreed upon by Grantee/Recipient and Agency.

STATE ACCEPTANCE

All insurance providers are subject to Agency acceptance. If requested by Agency, Grantee/Recipient shall provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to Agency's representatives responsible for verification of the insurance coverages required under this Exhibit C.

Additional Coverages That May Apply:

DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY:

☒ **Required** ☐ **Not required**

Grantee/Recipient shall provide **Directors, Officers and Organization** insurance covering the Grantee/Recipient's Organization, Directors, Officers, and Trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of use of grant funds and donor contributions which includes state or federal funds - with a combined single limit of not less than \$1,000,000 per claim.

PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE:

☒ **Required** ☐ **Not required**

Grantee/Recipient shall provide Abuse and Molestation Insurance in a form and with coverage that are satisfactory to the State covering damages arising out of actual, perceived, or threatened physical abuse, mental injury, sexual molestation, negligent: hiring, employment, supervision, training, investigation, reporting to proper authorities, and retention of any person for whom the Grantee/Recipient is responsible including but not limited to Grantee/Recipient and Grantee/Recipient's employees and volunteers. Policy endorsement's definition of an insured shall include the Grantee/Recipient, and the Grantee/Recipient's employees and volunteers. Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$3,000,000 annual aggregate. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits shall be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time period or area over which the incidents or injuries occur, shall be treated as a separate occurrence for each victim. Coverage shall include the cost of defense and the cost of defense shall be provided outside the coverage limit.