

**Lebanon Community School
District**

**School Board Meeting
February 19, 2026**

19 February 2026, 18:00 - 20:00, (PST)

55 Academy St, Lebanon, OR 97355-2867, United States

Agenda

18:00 - 18:01	1 WELCOME	
	Livestream:	
	https://www.youtube.com/@lcsdboardmeetingstream6568/streams	
18:01 - 18:02	1.1 Call to Order	
18:02 - 18:03	1.2 Flag Salute	
18:03 - 18:13	2 PUBLIC COMMENTS	
	This is a time for citizens to address the Board. The Chair will recognize speaker(s) at the designated time. All speakers shall identify themselves and state their name before speaking. Speakers are asked to provide their name, address and telephone number on the Speaker's Sign-in Sheet. Each speaker may address the Board for three minutes.	
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BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 13, 2026 **Meeting Date:** February 19, 2026

Re: Request to Name the Pioneer School Walking Path

The district has received a formal request to name the currently un-named walking path at Pioneer School, which was installed in the summer of 2025. The recommendation is for the path to be named "**Brandt Legacy Walking Path**".

Background:

The Pioneer School walking path project was made possible through the leadership, determination, and significant fundraising efforts of the Brandt family, with special recognition of Rachel and Tony Brandt. Their work was instrumental in bringing the project to completion and reflected a deep commitment to student wellness and community access.

Throughout the summer, Rachel and Tony maintained a hands-on role in the project, frequently visiting the school to monitor progress and ensure its success. In addition to their leadership on this project, the Brandt family has long-standing ties to the Pioneer and Lebanon communities through coaching and continued involvement in local schools.

Tony Brandt passed away in September 2025. Dedicating the walking path in honor of the Brandt family, with special recognition of Tony and Rachel Brandt, would serve as a meaningful tribute to Tony's legacy of service. Rachel Brandt continues to serve the Pioneer School community as a physical education teacher, further reinforcing the enduring connection between the Brandt family and the walking path project.

Next steps:

Public comment is available during both the February and March Board Meetings.

Should the Board approve this recommendation during the March meeting, the District will provide adequate signage.

Please direct any questions to the Executive Assistant to the Superintendent and School Board, Jessica Woody, at Jessica.Woody@Lebanon.k12.or.us, or 541-451-8458.

Lebanon Community Schools

Code: **FF**
Adopted: 6/15/98
Readopted: 6/3/10
Orig. Code(s): FF

Naming New Facilities

The district recognizes that when naming or renaming a facility, new or currently existing, it is important to consider naming them in honor of individuals who have made contributions to the district and/or the community. Also, it is important to consider the historical significance of sites. The Board is committed to making a decision based on community input and the historical significance of the site as well as the desire to honor certain individuals.

Any individual or group wishing to have a site named in honor of someone, or for historical reasons, should submit a written request to the Board for consideration. That request must state why the request is being made and the contributions of the individual or the historical significance of the site that would warrant such consideration. The Board will then schedule time for public comment at two consecutive regular Board meetings before a decision is made on the matter.

If the Board approves naming the facility in honor of an individual or for historical significance, the district will provide adequate signage to that effect.

END OF POLICY

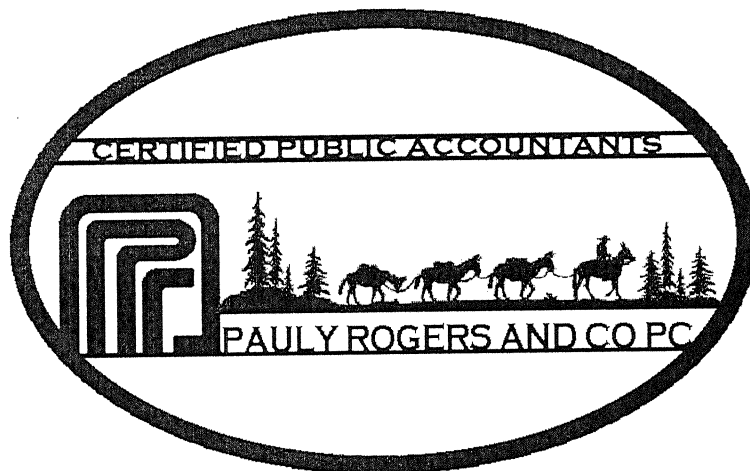
Legal Reference(s):

[ORS 332.107](#)

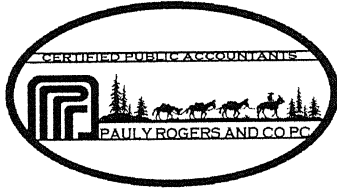
LEBANON COMMUNITY SCHOOL DISTRICT No. 9
LEBANON, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2025



12700 SW 72nd Ave.
Tigard, OR 97223



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January 30, 2026

To the Board of Directors
Lebanon Community School District No. 9
Linn County, Oregon

We have audited the basic financial statements of the governmental activities, the business-type activities, and each major fund of Lebanon Community School District No. 9 (the District) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards 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

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

In planning and performing our audit, we considered the system of internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the system of internal control over financial reporting. We also considered the system of 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 the system of internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - 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 48 of the financial report.
3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, and tests of the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.
4. Management Letter – No separate management letter was issued.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024-2025, except that GASB statement No. 101 *Compensated Absences* was implemented. 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 basic financial statements are the District's portion of the statewide Net Pension Liability (or Asset) and Other Post Employment Benefits, Management's estimate of Receivables, Capital Asset Depreciation, and Value of Investments, which are based on actuarial assumptions, estimated collectability of receivables, useful lives of assets, and market values of investments. We have evaluated the methods, assumptions, and data used to develop these estimates in determining that they were 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 basic financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

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

Supplementary Information

We were engaged to report on the supplementary information and the schedule of expenditures of federal awards as required by Title 2 US Code of Federal Regulations (CRF) Part 200, 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, as listed in the table of contents, and the list of Board members located before the table of contents, which accompany the basic financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on 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 period thereafter. Earlier application is encouraged. The requirements for Management's Discussion and Analysis (MD&A) will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflow and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budget comparison information be presented as required supplementary information (RSI) will improve comparability, and the inclusion of the specified variances and the explanation of significant variances will provide more useful information for making decisions and assessing accountability.

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

Management's Discussion and Analysis

This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provided an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between current and prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items

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

Budgetary Comparison Information

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.

Other Matters – Future Accounting and Auditing Issues (Continued)

GASB 104 – Disclosure of Capital Assets

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

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

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

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame.

This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt which the capital assets held for sale are pledged as collateral for each major class of asset.

Best Practices – Not Significant Deficiencies

1. Governing Body Monitoring

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

2. Fidelity Insurance Coverage

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

3. I-9 Forms

During our testing of payroll we noted three instances where a federal form I-9 was out of date at the time of signing. We recommend that I-9s be reviewed to ensure that they are completed using the most current form at the time of signing to meet IRS requirements.

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



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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

FINANCIAL REPORT
For the Year Ended June 30, 2025



12700 SW 72nd Ave.
Tigard, OR 97223

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

BOARD OF DIRECTORS 2024-25

Tom Oliver, Chair	June 30, 2025
Nichole Piland, Vice-Chair	June 30, 2025
Clyde Rood	June 30, 2027
Melissa Baurer	June 30, 2027
Aubree Molina	June 30, 2025

ADMINISTRATION

Jennifer Meckley, Superintendent
Steven Prososki, Business Director (Registered Agent)

Board members receive mail at the District address listed below.

Lebanon Community School District No. 9
485 South 5th Street
Lebanon, Oregon 97355

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

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January 30, 2026

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Lebanon Community School District No. 9
Linn County, Oregon

Opinions

We have audited the accompanying basic financial statements of the governmental activities, business-type activities, and each major fund of Lebanon Community School District No. 9 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the basic financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the basic financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- Obtain an understanding of the District's system of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's system of internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, except for the budgetary schedules included in the required supplementary information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

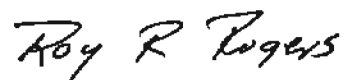
Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our reports dated January 30, 2026 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of these reports are to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 30, 2026, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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LEBANON COMMUNITY SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Lebanon Community School District, we submit this narrative overview and analysis of the district's financial activities for the fiscal year ending June 30, 2025. This discussion and analysis aim to examine the District's financial performance as a whole; we encourage readers to consider the information presented here in conjunction with the financial statements and notes to the basic financial statements to enhance their understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

- At June 30, 2025, the District's total governmental fund balances equaled \$17,102,821.
- The General Fund had an ending balance of \$9,824,629.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements showing information about the district, its funds, and its fiduciary responsibilities. The Statement of Net Position and the Statement of Activities provide information about the activities of the District and present a longer-term view of the District's finances. Our fund financial statements are included later in the financial report. The statements on government activities explain how we financed our services in the short term and what remains for future spending. Fund statements also may provide insight into the District's overall financial health. Fund financial statements report the District's operations in more detail than government-wide financial statements by providing information about the District's major funds, including the general and debt service funds.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Government-wide financial statements, such as those of private sector companies, present information on the District's finances. One of the most critical questions about the District is, "Is the District better off or worse off financially due to the year's activities." The Statement of Net Position and Statement of Activities report information on the District as a whole and its activities in a way that helps answer this question. We prepared these statements to include all assets and liabilities using the accrual basis of accounting. All current-year revenues and expenses are considered regardless of when cash is received or paid.

The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of what the District owns (assets), what it owes (liabilities), and the net difference between the two reported as net position. Capital assets and long-term liabilities are shown in the Statement of Net Position. Over time, increases or decreases in net position may serve as a valuable indication of whether the District's financial position is improving or deteriorating. To assess the district's overall health, you need to consider additional nonfinancial factors such as the property tax base, current property tax laws, student enrollment growth, and facility conditions.

The Statement of Activities shows revenues, expenses, and the change in net position for the District as a whole. Revenues and expenses attributable to specific functions are segregated from general revenues to display the extent to which general revenues support each function. This statement shows how the District's net position changed during the most recent fiscal year.

FUND FINANCIAL STATEMENTS

Governmental funds account for the same functions as governmental activities reported in the government-wide financial statements. Governmental fund reporting focuses on how money flows in and out of funds and on the year-end balances available for spending. They are reported under the “modified accrual” accounting method, which measures cash and all other financial assets that can be readily converted to cash. This information is essential for preparing and complying with annual budgets. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the governmental funds statements. The notes to the financial statements provide additional information essential to a complete understanding of the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position: Total assets, liabilities, and net position as of June 30, 2025, and June 30, 2024, are as follows (details on page 1):

	Statement of Net Position			
	2025	2024	Change	%
Assets				
Current and other assets	\$ 24,707,939	\$ 25,936,278	\$ (1,228,339)	-4.7%
Pension/OPEB Related Deferred Outflows	24,077,882	19,890,111	4,187,771	21.1%
Capital assets, (net)	39,495,340	32,350,670	7,144,670	22.1%
Total assets and deferrals	88,281,161	78,177,059	10,104,102	12.9%
Liabilities				
Current Liabilities	9,637,661	8,068,224	1,569,437	19.5%
Pension/OPEB Related Deferred Inflows	7,858,908	5,445,714	2,413,194	44.3%
Long-term Liabilities	68,708,175	70,969,725	(2,261,550)	-3.2%
Total liabilities and deferrals	86,204,744	84,483,663	1,721,081	2.0%
Net position				
Net investment in capital assets, net of related debt	16,902,306	6,345,105	10,557,201	166.4%
Net position: restricted	8,938,481	10,058,269	(1,119,788)	-11.1%
Net position: unrestricted	(23,764,370)	(22,709,978)	(1,054,392)	4.6%
Total net position	\$ 2,076,417	\$ (6,306,604)	\$ 8,383,021	-132.9%

Statement of Activities: The district's revenues and expenses for fiscal year 2024-2025, as compared to fiscal year 2023-2024, are as follows (details on page 2):

Statement of Activities				
	2025	2024	Change	%
Program revenues				
Charges for services	\$ 1,864,612	\$ 21,521	\$ 1,843,091	8564.2%
Operating grants and contributions	13,026,215	18,700,658	(5,674,443)	-30.3%
Total program revenues	\$ 14,890,827	\$ 18,722,179	\$ (3,831,352)	-20.5%
General revenues				
Property taxes	17,526,365	17,070,509	455,856	2.7%
State Revenue Sharing	37,691,036	36,162,316	1,528,720	4.2%
Miscellaneous	3,394,538	3,343,925	50,613	1.5%
Total general revenues	\$ 58,611,939	\$ 56,576,750	\$ 2,035,189	3.6%
Total revenues	\$ 73,502,766	\$ 75,298,929	\$ (1,796,163)	-2.4%
Expenses				
Instruction	38,321,563	39,908,226	(1,586,663)	-4.0%
Support services	24,133,510	25,700,339	(1,566,829)	-6.1%
Enterprise and community services	3,605,002	3,109,896	495,106	15.9%
Interest on Long-Term Debt	967,981	1,103,688	(135,707)	-12.3%
Interest on Lease Liability	285	640	(355)	-55.5%
Construction	1,102,965	-	1,102,965	N/A
Gain/Loss on Disposal of Asset	105,127	-	105,127	N/A
Total Expenses	\$ 68,236,433	\$ 69,822,789	\$ (1,586,356)	-2.3%
Change in net position	5,266,333	5,476,140	(209,807)	-3.8%
Beginning Net Position (As Restated)	(3,189,916)	(11,782,744)	8,592,828	-72.9%
Ending Net Position	\$ 2,076,417	\$ (6,306,604)	\$ 8,383,021	-132.9%

As stated earlier, net position over time may be a valuable indicator of a government's financial position. As of June 30, 2025, the district's net position changed by \$8,383,021. The primary reason is that the net pension liability increase is related to the district's proportional share of the Oregon PERS systemwide liability, which is in effect at the measurement date following GASB 68. For government-wide financial statements, this year-to-year adjustment amount is allocated to expenditures in each fiscal year. This adjustment is due to changes in total pension liability and changes in total pension assets, and the fair value of the pension plan net position available to pay pension benefits. It does not reflect actual cash expenditures for the audit year.

FUND FINANCIAL ANALYSIS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Unreserved fund balance measures the District's net resources available for appropriation in the next fiscal year. As of June 30, 2025, the total fund balance of the governmental funds was \$17,102,821. These amounts are available to use, in accordance with applicable restrictions for district expenditures.

Summary of Ending Fund Balances for 2025 and 2024 are as follows (details on page 5):

	<u>6/30/2025</u>	<u>6/30/2024</u>
General Fund	\$ 9,824,629	\$ 9,287,166
Other Governmental Funds	6,721,541	7,751,872
Debt Service Fund	556,651	499,901
	<u>\$ 17,102,821</u>	<u>\$ 17,538,939</u>

CAPITAL ASSETS

Capital assets are items with an initial cost of \$5,000 or more. Total capital assets were valued as follows on June 30, 2025, and June 30, 2024 (details on page 20):

	<u>6/30/2025</u>	<u>6/30/2024</u>
Land	\$ 1,411,570	\$ 1,411,570
Construction in Progress	2,428,684	199,546
Land Improvements	5,000	5,000
Buildings	100,320,585	94,587,225
Equipment	9,622,118	9,854,586
Accumulated Depreciation	(74,292,617)	(73,707,257)
	<u>\$ 39,495,340</u>	<u>\$ 32,350,670</u>

As of June 30, 2025, the District had \$39,495,340 invested in a wide range of capital assets, including land, buildings, and equipment.

DEBT ADMINISTRATION

Please see the Notes to the Basic Financial Statements (details on page 21) for debt maturity details. The district issued refunding bonds in December 2019 to refund its 2011 general obligation bonds in June 2023 at lower interest rates.

The district maintains an "A+" long-term rating from Standard & Poor's for general obligation debt due to participation in the Oregon School Bond Guarantee Program and an underlying rating of "A+".

OTHER LONG-TERM OBLIGATIONS

Beginning on page 23 of this document, the District's participation in the Oregon PERS plan is described, and associated adjustments to assets and liabilities related to the plan are reported in the government-wide analysis reports on pages 1 through 4 as required by GASB 68. The District's liability for the present value of projected future post-employment benefits is described beginning on page 41 under Required Supplementary Information. An actuarial study of Postemployment Benefits Other Than Pensions is completed every two years.

REQUESTS FOR INFORMATION

This financial report is designed to give our stakeholders, investors, and creditors an overview of the District's finances. If you have any questions about this report or need any clarification of information, please contact the Finance Office at Lebanon Community School District #9, 485 S. 5th Street, Lebanon, Oregon 97355.

Respectfully submitted,

Steven Prososki

Steven Prososki
Director of Financial Services

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF NET POSITION
June 30, 2025

	Governmental Activities	Business-Type Activities	Total Primary Government
ASSETS:			
Cash and Investments	\$ 18,140,314	\$ 146,820	\$ 18,287,134
Receivables:			
Accounts and Grants	3,149,909	193	3,150,102
Property Taxes	728,202	-	728,202
Inventory	31,913	799,237	831,150
Net OPEB RHIA Asset	784,035	-	784,035
Capital Assets - Nondepreciable	3,840,254	-	3,840,254
Capital Assets - Depreciable, Net of Depreciation	35,655,086	-	35,655,086
Right to Use Asset - Net of Amortization	19,149	-	19,149
Total Assets	62,348,862	946,250	63,295,112
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Outflows Related to Debt Refunding	908,167	-	908,167
OPEB Related Outflows - RHIA	40,929	-	40,929
Pension Related Outflows - PERS	24,036,953	-	24,036,953
Total Deferred Outflows	24,986,049	-	24,986,049
Total Assets and Deferred Outflows	87,334,911	946,250	88,281,161
LIABILITIES:			
Current Liabilities:			
Accounts Payable	248,060	4,989	253,049
Accrued Salaries and Benefits	3,774,476	-	3,774,476
Interest Payable	74,058	-	74,058
Long-Term Liabilities Due within one year	5,516,699	-	5,516,699
Lease Liability (Right-to-use Assets) Due within one year	19,379	-	19,379
Non Current Liabilities:			
Liability Due in more than one year	17,254,737	-	17,254,737
Bond Premium	729,535	-	729,535
Compensated Absences	2,011,738	-	2,011,738
Net Pension Liability - PERS	48,712,165	-	48,712,165
Total Liabilities	78,340,847	4,989	78,345,836
DEFERRED INFLOWS OF RESOURCES:			
OPEB Related Inflows - RHIA	46,413	-	46,413
Pension Related Inflows - PERS	7,812,495	-	7,812,495
Total Deferred Inflows	7,858,908	-	7,858,908
Total Liabilities and Deferred Inflows	86,199,755	4,989	86,204,744
NET POSITION:			
Net Investment in Capital Assets	16,902,306	-	16,902,306
Restricted for:			
Deferred Outflows Related to Debt Refunding	908,167	-	908,167
OPEB - RHIA Asset	784,035	-	784,035
Grants, Food Service & Student Activities	6,689,628	-	6,689,628
Debt Service	556,651	-	556,651
Unrestricted	(24,705,631)	941,261	(23,764,370)
Total Net Position	\$ 1,135,156	\$ 941,261	\$ 2,076,417

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Functions/Programs	Expenditures	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government	Totals
					Business-Type Activities	
Governmental Activities:						
Instruction	\$ 38,321,563	\$ 20,000	\$ 5,859,081	\$ (32,442,482)	\$ -	\$ (32,442,482)
Support Services	24,133,510	942,248	2,771,809	(20,419,453)	-	(20,419,453)
Community Services	3,605,002	15,522	4,395,325	805,845	-	805,845
Interest on Long-Term Debt	967,981	-	-	(967,981)	-	(967,981)
Interest on Lease Liability	285	-	-	(285)	-	(285)
Gain/Loss on Disposal of Asset	105,127	-	-	(105,127)	-	(105,127)
Total Governmental Activities	<u>\$ 67,133,468</u>	<u>\$ 977,770</u>	<u>\$ 13,026,215</u>	<u>(53,129,483)</u>	<u>-</u>	<u>(53,129,483)</u>
Business-Type activities						
House construction	<u>\$ 1,102,965</u>	<u>\$ 886,842</u>	<u>\$ -</u>	<u>-</u>	<u>(216,123)</u>	<u>(216,123)</u>
GENERAL REVENUES:						
Property Taxes, Levied for Operations				13,153,441	-	13,153,441
Property Taxes, Levied for Debt Service				4,372,924	-	4,372,924
State Sources				37,691,036	-	37,691,036
Other Local Sources				1,535,640	193	1,535,833
Other Intermediate Sources				414,530	-	414,530
Investment Earnings				1,305,807	-	1,305,807
Debt Subsidy Rebate				138,368	-	138,368
Total General Revenues				<u>58,611,746</u>	<u>193</u>	<u>58,611,939</u>
Changes in Net Position				5,482,263	(215,930)	5,266,333
Net Position - Beginning, As Restated				<u>(4,347,107)</u>	<u>1,157,191</u>	<u>(3,189,916)</u>
Net Position - Ending				<u>\$ 1,135,156</u>	<u>\$ 941,261</u>	<u>\$ 2,076,417</u>

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	GENERAL FUND	SPECIAL GRANTS AND REVENUES FUND	DEBT SERVICE GO BOND FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS:				
Cash and Investments	\$ 13,057,107	\$ 4,275,051	\$ 538,592	\$ 17,870,750
Inventory	-	31,913	-	31,913
Receivables				
Accounts and Grants	25,543	13,526	-	39,069
Property Taxes	545,474	-	182,728	728,202
Intergovernmental Accounts	683,812	2,427,028	-	3,110,840
	<u>14,311,936</u>	<u>6,747,518</u>	<u>721,320</u>	<u>21,780,774</u>
Total Assets	<u>\$ 14,311,936</u>	<u>\$ 6,747,518</u>	<u>\$ 721,320</u>	<u>\$ 21,780,774</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 222,083	\$ 25,977	\$ -	\$ 248,060
Accrued Salaries and Benefits	3,774,476	-	-	3,774,476
	<u>3,996,559</u>	<u>25,977</u>	<u>-</u>	<u>4,022,536</u>
Total Liabilities	<u>3,996,559</u>	<u>25,977</u>	<u>-</u>	<u>4,022,536</u>
Deferred Inflows of Resources:				
Unavailable Revenue - Property Taxes	490,748	-	164,669	655,417
	<u>490,748</u>	<u>-</u>	<u>164,669</u>	<u>655,417</u>
Total Deferred Inflows of Resources	<u>490,748</u>	<u>-</u>	<u>164,669</u>	<u>655,417</u>
Fund Balances:				
Non-spendable	-	31,913	-	31,913
Restricted for:				
Grants, Food Service & Student Activities	-	6,689,628	-	6,689,628
Debt Service	-	-	556,651	556,651
Unassigned	9,824,629	-	-	9,824,629
	<u>9,824,629</u>	<u>6,721,541</u>	<u>556,651</u>	<u>17,102,821</u>
Total Fund Balances	<u>9,824,629</u>	<u>6,721,541</u>	<u>556,651</u>	<u>17,102,821</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 14,311,936</u>	<u>\$ 6,747,518</u>	<u>\$ 721,320</u>	<u>\$ 21,780,774</u>

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2025

TOTAL FUND BALANCES-GOVERNMENTAL FUNDS		\$ 17,102,821
Capital assets are not financial resources and therefore are not reported in the governmental funds.		
Cost	\$ 113,787,957	
Accumulated Depreciation	<u>(74,292,617)</u>	39,495,340
Deferred outflows of resources for debt refunding charges are not reported in the governmental funds		908,167
The Net Pension Asset is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
Net Pension Liability - PERS	(48,712,165)	
OPEB Asset - RHIA	<u>784,035</u>	(47,928,130)
Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.		
Net Pension Related Deferrals		
Deferred Inflows - PERS	(7,812,495)	
Deferred Inflows - RHIA	(46,413)	
Deferred Outflows - RHIA	40,929	
Deferred Outflows - PERS	<u>24,036,953</u>	16,218,974
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due.		
Long term Liabilities:		
Bond Interest Payable	(74,058)	
Bond Premium	(729,535)	
Compensated Absences	(2,011,738)	
Financed Purchase Obligations Payable	(641,436)	
General Obligation Bonds Payable	<u>(22,130,000)</u>	(25,586,767)
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		269,564
A portion of the District's property taxes are collected after year-end but are not available soon enough to pay for the current year's operations, and therefore are not reported as revenue in the governmental funds.		
General Fund	490,748	
Debt Service Fund	<u>164,669</u>	655,417
Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.		
Lease Right-to-use asset, Net		19,149
Long-term liabilities applicable to the right to use assets are not due and payable in the current period and accordingly are not reported as fund liabilities, both current and long-term, are reported in the statements of Net Position		
Lease Payable		<u>(19,379)</u>
TOTAL NET POSITION		\$ 1,135,156

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	GENERAL FUND	SPECIAL GRANTS AND REVENUES FUND	DEBT SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES:				
Local Sources	\$ 16,040,475	\$ 1,426,819	\$ 4,320,449	\$ 21,787,743
Intermediate Sources	228,550	185,980	-	414,530
State Sources	37,691,036	6,295,059	-	43,986,095
Federal Sources	222,184	6,055,937	-	6,278,121
Total Revenues	54,182,245	13,963,795	4,320,449	72,466,489
EXPENDITURES:				
Current:				
Instruction	31,079,992	7,599,736	-	38,679,728
Support Services	20,275,705	3,999,279	-	24,274,984
Community Services	9,085	3,629,611	-	3,638,696
Facilities Acquisition	-	1,810,500	-	1,810,500
Debt Service	-	-	4,477,067	4,477,067
Total Expenditures	51,364,782	17,039,126	4,477,067	72,880,975
Revenues Over (Under) Expenditures	2,817,463	(3,075,331)	(156,618)	(414,486)
OTHER FINANCING SOURCES (USES)				
Debt Proceeds	-	-	138,368	138,368
Transfer In	-	2,045,000	75,000	2,120,000
Transfer Out - Governmental Funds	(2,120,000)	-	-	(2,120,000)
Transfer Out - Proprietary Funds	(160,000)	-	-	(160,000)
Total Other Financing Sources (Uses)	(2,280,000)	2,045,000	213,368	(21,632)
Net Change in Fund Balance	537,463	(1,030,331)	56,750	(436,118)
Beginning Fund Balance	9,287,166	7,751,872	499,901	17,538,939
Ending Fund Balance	\$ 9,824,629	\$ 6,721,541	\$ 556,651	\$ 17,102,821

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2025

TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS	\$	(436,118)
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Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the current period.

Expenditures for capital assets	\$ 3,202,583	
Deletions to capital assets, net	(105,127)	
Less current year depreciation	<u>(1,716,110)</u>	1,381,346

The PERS Pension Income (Expense) represents the changes in Net Pension Liability from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.		22,769
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The OPEB - RHIA Income (Expense) represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.		140,986
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Compensated absences are recognized as expenditure in the governmental funds when they are paid. In the Statement of Activities, these liabilities are recognized as an expenditure when earned.		825,182
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Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position. This is the amount by which proceeds exceeded repayments.

Bonds Payments	3,320,000	
Financed Purchase Obligation Payments	127,782	
Premium Amortization	<u>145,908</u>	3,593,690

Change in net OPEB liability		
Stipend	<u>48,000</u>	48,000

Governmental funds expend the costs of debt refunding. These costs are reported as deferred outflows of resources that are amortized in the Statement of Activities.		(181,634)
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Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		(12,614)
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Internal service funds are used by management to charge the costs of insurance activities to individual funds. This activity is consolidated with the governmental activities in the Statement of Activities.		76,693
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Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.

Change in General Fund	18,227	
Change in Debt Service Fund	<u>5,261</u>	23,488

Payment on Lease Liability for right to use assets decreases liabilities in the Statement of Net Position.		
Payment on Lease Liability	<u>61,019</u>	61,019

Amortization Expense for right to use assets increases the expenses on the Statement of Activities.		
Amortization Expense	<u>(60,544)</u>	<u>(60,544)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>5,482,263</u>
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See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF NET POSITION - PROPRIETARY FUND
June 30, 2025

	PROPRIETARY FUNDS	
	Business-Type Activity Enterprise Fund	Internal Service Fund Insurance
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 146,820	\$ 269,564
Receivables:		
Accounts	193	-
Work in Process	799,237	-
TOTAL ASSETS	946,250	269,564
LIABILITIES		
Current Liabilities:		
Accounts Payable	4,989	-
TOTAL LIABILITIES	4,989	-
NET POSITION		
Unrestricted	941,261	269,564
TOTAL NET POSITION	\$ 941,261	\$ 269,564

See accompanying notes to the basic financial statements

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
For the Year Ended June 30, 2025

<u>PROPRIETARY FUNDS</u>		
	<u>Business-Type Activity Enterprise Fund</u>	<u>Internal Service Fund Insurance</u>
OPERATING REVENUES		
Sale of House	\$ 886,842	\$ -
Other Local Revenue	<u>193</u>	<u>-</u>
TOTAL OPERATING REVENUES	<u>887,035</u>	<u>-</u>
OPERATING EXPENSES		
Costs of Sales	1,102,965	-
Support services	<u>-</u>	<u>83,307</u>
TOTAL OPERATING EXPENSES	<u>1,102,965</u>	<u>83,307</u>
OPERATING INCOME (EXPENSE)	(215,930)	(83,307)
NONOPERATING REVENUES (EXPENSES)		
Transfers in	<u>-</u>	<u>160,000</u>
CHANGE IN NET POSITION	(215,930)	76,693
NET POSITION - BEGINNING	<u>1,157,191</u>	<u>192,871</u>
NET POSITION - ENDING	<u>\$ 941,261</u>	<u>\$ 269,564</u>

See accompanying notes to the basic financial statements

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2025

	PROPRIETARY FUNDS	
	Business-Type Activity Enterprise Fund	Internal Service Fund Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Received for services	\$ (193)	\$ -
Payments for goods and services	406,550	(83,307)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	406,357	(83,307)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	406,357	76,693
CASH AND CASH EQUIVALENTS, BEGINNING	(259,537)	192,871
CASH AND CASH EQUIVALENTS, ENDING	\$ 146,820	\$ 269,564
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (215,930)	\$ (83,307)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Decrease (increase) in Accounts Receivable	(193)	-
Decrease (increase) in Work in process inventory	619,510	-
Increase (decrease) in Accounts Payable	2,970	-
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$ 406,357	\$ (83,307)

See accompanying notes to the basic financial statements

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of American (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. The Financial Reporting Entity

Lebanon Community School District (the District) is a municipal corporation governed by an elected Board of Directors. The District was organized under provision of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Lebanon Community School District No. 9 (the primary government) and any component units. There are various governmental agencies and special service districts that provide services within the boundaries of the District; however, the District is not financially accountable for any of these entities, and, therefore, none of them are considered component units or included in these basic financial statements, except as noted below.

B. Government-wide and Fund Financial Statements

The Statement of Net Position and Statement of Activities display information as a whole.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions." Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Program Revenues included in the Statement of Activities derive directly from the program itself or from parties outside taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities. The accounts are organized and operated on the basis of funds. A fund is an independent self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period which is 60 days. Property tax revenue and proceeds from sale of property are not considered available and, therefore, are not recognized until received. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and compensated absences, claims and judgments, and pension and OPEB expenses which are not recognized as expenditures because they will be liquidated with future expendable financial resources.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Financial operations are accounted for in the following major funds:

General Fund

The General Fund is the primary operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. The primary sources of revenue are property taxes and state revenues.

Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted for specific purposes. The primary source of revenue is federal grants. The primary uses of revenue are for salaries and employment benefits, education program enhancement, and equipment purchases.

Debt Service – GO Bonds Fund

The Debt Service Fund accounts for the repayment of the District's long-term debt. The primary source of revenue is property taxes. The primary use of revenue is payment of principal and interest due on long-term debt.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition, the District reports the following proprietary funds:

Enterprise Fund

The Enterprise Fund is used to account for funds used to construct and sell homes through the vocational education program. The primary source of revenue is sales of finished goods.

Internal Service Fund

The Insurance Fund is used to account for funds allocated for unemployment benefits. The primary source of revenue is transfers from the General Fund. The primary use of revenue is for unemployment benefits.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between funds included in governmental activities are eliminated.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental funds are accounted for on a spending measurement focus. Only current assets and current liabilities are generally included in their balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position.

The government-wide basic financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund basic financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pensions and OPEB expenses are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes associated with the current fiscal period, are considered to be susceptible to accrual, if received in cash by the District or a County collecting such taxes within 60 days after year-end. All other revenue items are recognized in the accounting period when they become both measurable and available.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position

Cash and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of ninety days or less from the date of acquisition. At June 30, 2025, short-term investments consist of the local government investment pool. Investments are stated at cost, which approximates market. The local government investment pool operates in accordance with appropriate state laws and regulations.

State statutes authorize the District to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the States of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and saving accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due of November 15, February 15, and May 15. Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 30 days of fiscal year-end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations if the current period.

Grants

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net position.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide basic financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are charged to expenditures as incurred and are not capitalized. Capital outlays that significantly extend the useful life of capital assets are capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Land and constructions in process are not depreciated. Other capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	100
Building Improvements	15-50
Land Improvements	15
Vehicle Equipment	4-10
Film, Equipment and Video	5-10
Office Equipment	5
Computer Equipment	5

Accrued Compensated Absences

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation leave and sick leave. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation Leave

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The District's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Long Term Obligations

In the government-wide basic financial statements long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund basic financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2025, there were deferred outflows representing PERS pension related deferrals, OPEB-RHIA related deferrals, and deferred outflows related to debt refunding in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two types of items which qualify for reporting in this category. Unavailable revenue, is reported in the governmental funds balance sheet for property taxes. At June 30, 2025, there were deferred revenues related to property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. At June 30, 2025, there also were deferred inflows representing PERS pension related deferrals, and OPEB-RHIA related deferrals in the Statement of Net Position.

Right-to-use lease Assets

Right-to-use lease assets are assets which the government leases for a term of more than one year. The value of the leases at the District's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

Leases Payable

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

Retirement Plans

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net investment in capital assets – consists of all capital assets, and lease right-to-use assets, net of accumulated depreciation, amortization, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other amounts that are not included in the other categories previously mentioned.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund-type Definitions is followed. The objective of this statement is to enhance the usefulness of the fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable represents amounts that are not in a spendable form. This non-spendable fund balance represents inventories.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The authority to classify portions of ending fund balance as Assigned is granted to the Superintendent and Business Manager.
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There are no committed or assigned fund balances at June 30, 2025.

The governing body has approved the following order of spending regarding fund balance categories: restricted resources are spent first when both restricted and unrestricted (committed, assigned, or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable), and unassigned.

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

A budget is prepared and legally adopted for all funds on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law.

Expenditure budgets are appropriated at the following levels for each fund:

LEVEL OF CONTROL

Instruction
Support Services
Community Services
Facilities Acquisition and Construction
Interfund Transactions
Debt Service
Operating Contingency

Expenditures cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the budgetary basic financial statements reflect the final budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2025, except Enterprise Fund – Facility Acquisitions, which was overexpended by \$335,238.

3. BUDGETARY BASIS OF ACCOUNTING

The budgetary (modified accrual) basis of accounting differs from generally accepted accounting principles. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The budgetary basis of accounting is substantially the same as generally accepted accounting principles in the United States of America with the exceptions that capital outlay expenditures are expensed when purchased, depreciation is not calculated, property taxes are recorded as revenue when received instead of when levied, OPEB, and compensated absences expenses are recorded when paid instead of when incurred, inventories of supplies are expensed when purchased, pension costs are not recorded until paid, and principal payments and proceeds on long term debt are recorded as revenues when received and expenditures when paid.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

4. CASH AND INVESTMENTS

Cash management policies are governed by state statutes. Statutes authorize investing in banker's acceptances, time certificates of deposit, commercial paper, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Investments or amounts Due to Other Funds.

In addition, cash is separately held by some of the funds.

Cash and Investments (recorded at cost) consisted of:

Deposits with Financial Institutions:	
Demand Deposits	\$ 2,350,205
Investments	15,936,929
Total Cash and investments	<u>\$ 18,287,134</u>

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the treasury. The total bank balance per the bank statements as of June 30, 2025 was \$2,572,155, of which \$250,000 is covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Deposits

In the case of deposits, there is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. All deposits were either FDIC insured or collateralized.

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held.

Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2025. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it materially approximates fair value.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

4. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2025, the fair value of the position in the LGIP is 100.49% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

At year-end, investment balances were as follows:

Investment Type	Fair Value	Investment Maturities (In Months)		
		Less Than 3	3-18	18-59
State Treasurer's Local Government Investment Pool	\$ 7,947,369	\$ 7,947,369	\$ -	\$ -
Other Investments	7,989,560	2,979,190	-	-
Total	\$ 15,936,929	\$ 10,926,559	\$ -	\$ -

Interest Rate Risk- Investments

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date greater than three months.

Credit Risk – Investments

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit Risk

At June 30, 2025, 49.87% of total investments were in the State Treasurer's Investment Pool and 50.13% of investments were in U.S Treasury Securities. State statutes do not limit the percentage of investments in these instruments. Oregon Revised Statutes require no more than 25 percent of the moneys of the local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2025, investments were in compliance with all percentage restrictions.

5. RECEIVABLES

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. Property taxes are levied and become a lien on all taxable property as of July 1. Taxes unpaid and outstanding on May 16 are considered delinquent. No allowance for uncollectible accounts has been recorded because all receivables are considered by management to be collectible at year end.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Adjustments	Additions	Deletions	Balance June 30, 2025
Governmental Activities:					
Capital Assets Not being Depreciated:					
Land	\$ 1,411,570	\$ -	\$ -	\$ -	\$ 1,411,570
Construction in Progress	199,546	(13,743)	2,242,881	-	2,428,684
Total Capital Assets Not Being Depreciated	<u>1,611,116</u>	<u>(13,743)</u>	<u>2,242,881</u>	<u>-</u>	<u>3,840,254</u>
Capital Assets Being Depreciated:					
Land Improvements	5,000	-	-	-	5,000
Buildings and Improvements	94,587,225	5,549,391	362,985	(179,016)	100,320,585
Machinery and Equipment	9,854,586	227,676	596,717	(1,056,861)	9,622,118
Total Capital Assets Being Depreciated	<u>104,446,811</u>	<u>5,777,067</u>	<u>959,702</u>	<u>(1,235,877)</u>	<u>109,947,703</u>
Accumulated Depreciation:					
Land Improvements	805	-	333	-	1,138
Buildings and Improvements	67,255,805	(15,373)	1,055,133	(75,485)	68,220,080
Machinery and Equipment	6,450,647	15,373	660,644	(1,055,265)	6,071,399
Total Accumulated Depreciation	<u>73,707,257</u>	<u>-</u>	<u>1,716,110</u>	<u>(1,130,750)</u>	<u>74,292,617</u>
Governmental Activities					
Capital Assets, Net	<u>\$ 32,350,670</u>				<u>\$ 39,495,340</u>

Deletions represent the disposal of fully depreciated assets and the demolition of a building. Adjustments represent the addition of Construction in Progress which was not previously included on the capital asset register but that existed in prior year, as well as Construction in Progress being placed into service. See Note 18 for further information.

Depreciation expense was charged to functions/programs of the primary government for governmental activities as follows:

Governmental Activities	
Instruction	\$ 996,775
Support Services	625,566
Community Services	<u>93,769</u>
Total Depreciation Expense	
Governmental Activities	<u>\$ 1,716,110</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2025

7. LONG-TERM OBLIGATIONS

Bonds Payable

General Obligation Bonds were issued to provide funds for the acquisition and construction of major capital facilities. The bond obligations pledge the full faith and credit of the District. The bonds were issued in 2005, 2011, and 2019 with interest plus principal payments due each year. The 2011 GO Bond was refunded by the 2019 GO Bond and is considered defeased.

The District entered into a financing agreement dated July 26, 2011 under the Qualified School Construction Bonds (QSCB) Program. The District received financing of \$1,895,000 for upgrades and improvements to school facilities which are pledged as collateral. The agreement requires annual cash deposits to a sinking fund in the amount of \$126,333 to fund the only payment of \$1,895,000 in 2026.

If the District is unable to make a payment on the QSCB Bond, the entire principal balance and any accrued unpaid interest may become immediately due. There are no other significant default clauses noted in any of the long-term obligation agreements that would impact the financial statements or require disclosure under GASB 88.

Santander – Bus Loans

The District purchased Blue Bird Buses in the amount of \$795,484 during fiscal year 2023-24. Interest rates are 6.17% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The Special Revenue Fund is used to liquidate the related debt.

Bond obligations currently outstanding, premium amortization, and deferred refunding amortization are as follows:

	Interest Rates	Original Issue	Outstanding July 1, 2024	Issued	Matured and Redeemed	Outstanding June 30, 2025	Due within one year
Bonds Payable:							
GO Bond 2005	3-5%	\$ 19,515,000	\$ 11,670,000	\$ -	\$ (160,000)	\$ 11,510,000	\$ 1,635,000
GO Bond 2019	4-5%	18,790,000	11,885,000	-	(3,160,000)	8,725,000	1,875,000
QSCB 2011	5.13%	1,895,000	1,895,000	-	-	1,895,000	1,895,000
Total			25,450,000	-	(3,320,000)	22,130,000	5,405,000
Financed Purchases:							
Santander Bus Purchases		876,120	769,218	-	(127,782)	641,436	111,699
Total			769,218	-	(127,782)	641,436	111,699
Premium Related to Bond							
Premium 2005		2,013,612	875,443	-	(145,908)	729,535	-
Compensated Absences*			2,836,920	-	(825,182)	2,011,738	-
Total Long-Term Liabilities			\$ 29,931,581	\$ -	\$ (4,418,872)	\$ 25,512,709	\$ 5,516,699
Deferred Outflow on Debt Refunding							
Defeased GO Bond 2011			\$ 1,089,801	-	(181,634)	\$ 908,167	\$ -
Total Deferred Outflow			\$ 1,089,801	\$ -	\$ (181,634)	\$ 908,167	\$ -

* - The change in compensated absences above is a net change for the year.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2025

7. LONG-TERM OBLIGATIONS (CONTINUED)

Future maturities of long term obligations are as follows:

Fiscal Year Ending Ending June 30.	<u>GO Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 3,510,000	\$ 852,786
2027	3,760,000	720,505
2028	4,025,000	566,171
2029	4,315,000	396,704
2030	4,625,000	208,696
	<u>\$ 20,235,000</u>	<u>\$ 2,744,862</u>

Fiscal Year Ending Ending June 30,	<u>Financed Purchases</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 111,699	\$ 34,905
2027	99,827	29,204
2028	105,361	23,670
2029	111,203	17,828
2030	117,270	11,761
2031	96,076	4,948
	<u>\$ 641,436</u>	<u>\$ 122,316</u>

Fiscal Year Ending Ending June 30,	<u>QSCR</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 1,895,000	\$ 97,213
	<u>\$ 1,895,000</u>	<u>\$ 97,213</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

8. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>

If the link is expired, please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. Under House Bill (HB) 2283, passed during the 2023 legislative session and effective January 1, 2024, if a member has established retirement eligibility under the police and fire classification, they retain that eligibility even if they perform service thereafter as other than police and fire. Under HB 4045, passed during the 2024 legislative session and effective January 1, 2025, normal retirement age for police and fire members will be lowered to age 55 or age 53 with 25 years of retirement credit.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
 - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred. Disability benefits continue until the member is no longer disabled or otherwise no longer qualifies for benefits, reaches normal retirement age, or dies.
 - iv. **Benefit Changes After Retirement.** Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living changes (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0 percent.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2025 were \$9,331,647, excluding amounts to fund employer specific liabilities.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Asset or Liability – At June 30, 2025, the District reported a net pension liability of \$48,712,165 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2024 and 2023, the District's proportion was 0.22 percent and 0.25 percent, respectively. Pension income for the year ended June 30, 2025 was \$22,769.

The rates in effect for the year ended June 30, 2025 were:

- (1) Tier 1/Tier 2 – 28.02%
- (2) OPSRP general services – 24.84%

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 2,885,745	\$ 116,260
Changes in assumptions	4,897,537	6,274
Net difference between projected and actual earnings on pension plan investments	3,094,585	-
Net changes in proportionate share	1,854,432	6,327,106
Differences between District contributions and proportionate share of contributions	<u>1,973,007</u>	<u>1,362,855</u>
Subtotal - Amortized Deferrals (below)	14,705,306	7,812,495
District contributions subsequent to measurement date	<u>9,331,647</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u>\$ 24,036,953</u>	<u>\$ 7,812,495</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2026.

Subtotal amounts related to pension as deferred outflows of resources \$14,705,306, and deferred inflows of resources, (\$7,812,495), net to \$6,892,811 and will be recognized in pension income as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2026	\$ (712,550)
2027	4,391,468
2028	2,109,133
2029	1,005,025
2030	99,735
Thereafter	-
Total	<u>\$ 6,892,811</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	<u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2022 Experience Study, which is reviewed for the four-year period ending December 31, 2022.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2024 PERS ACFR; p. 116)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023, the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - IHedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
<i>Assumed Inflation - Mean</i>		2.35%

(Source: June 30, 2024 PERS ACFR; p. 88)

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2024 and 2023 was 6.90 percent, for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate – the following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability (asset)	\$ 76,841,462	\$ 48,712,165	\$ 25,152,504

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2024, Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2025

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2025.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2025

9. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.00% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2025. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA are included with PERS and equaled the required contributions for the year.

At June 30, 2025, the District reported a net OPEB asset of \$784,035 for its proportionate share of the net OPEB asset. The OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2024 and 2023, the District's proportion was 0.19 percent and 0.20 percent, respectively. OPEB income for the year ended June 30, 2025 was \$140,986.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

9. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (93,214)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(47,345)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	<u>-</u>
Employer's Total OPEB Expense/(Income)	<u>\$ (140,559)</u>

Components of Deferred Outflows/Inflows of Resources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ -	\$ 15,334
Changes in assumptions	-	9,917
Net difference between projected and actual earnings on pension plan investments	22,137	-
Net changes in proportionate share	18,792	21,162
Differences between District contributions and proportionate share of contributions	<u>-</u>	<u>-</u>
Subtotal - Amortized Deferrals (below)	40,929	46,413
District contributions subsequent to measuring date	<u>N/A</u>	<u>N/A</u>
Deferred outflow (inflow) of resources	<u>\$ 40,929</u>	<u>\$ 46,413</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2026.

Subtotal amounts related to OPEB as deferred outflows of resources, \$40,929, and deferred inflows of resources, (\$46,413), net to (\$5,484) and will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2026	\$ (48,521)
2027	28,504
2028	11,976
2029	2,557
2030	-
Thereafter	-
Total	<u>\$ (5,484)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 75 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

9. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, Published July 20, 2023
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15%
Mortality	<u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2022 Experience Study which is reviewed for the four-year period ending December 31, 2022.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2024 and 2023, was 6.90 percent, for both years. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

9. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
<i>Assumed Inflation - Mean</i>		2.35%

(Source: June 30, 2024 PERS ACFR; p. 88)

Sensitivity of the District’s proportionate share of the net OPEB asset to changes in the discount rate – The following presents the District’s proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB liability (asset)	\$ 725,778	\$ 784,035	\$ 834,196

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2024 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Early Retirement (Stipends)

In April 2003, an early retirement plan with two arrangements was established for certified employees who were age 55 and had 10 years of District service or 10 years of District service and 30 years of service in Oregon PERS.

To qualify for the first arrangement, an employee had to be eligible to retire on or before June 30, 2003. Beginning with the month of retirement, the District shall pay to the retired employee a monthly stipend equal to 1% of the annual salary on his/her last permanent teacher contract if the employee is under age 55 at retirement, 1.5% if the employee is age 55 to 58 at retirement, or 2% if the employee is aged 58 to 62 at retirement. The stipend is paid to age 62 or the date on which the retired employee qualifies for federal social security benefits. Employees who have accumulated 30 years of PERS membership or choose to retire prior to age 55 will have their 1% stipend increased to 1.5% at age 55 where it will remain until age 62.

The second arrangement requires that the employee be hired on or before December 31, 1982 or eligible to retire on or before June 30, 2005.

Beginning with the month of retirement, the District pays a monthly stipend to the retiree equal to 0.5% of their 2002-2003 second half salary placement amount if the employee is age 55 to 58 at retirement or 1.25% if the employee is age 58 to 62 at retirement. Such stipend shall be paid to age 62 or when eligible for social security benefits, whichever is earlier.

Administrator or confidential employees need to have been hired prior to July 2000, be age 55 with 10 years of District service or 10 years of District service with 30 years under PERS. The stipend benefits for this group are the same as the first arrangement, above, for certified employees.

Upon death of the retiree, the stipend will be paid to the retiree's estate for an additional six months. A one-time payment of \$500 will be paid to those certified, administrator, confidential, or classified employees who have served the District 20 years, are retiring at age 62 or older, and meet the requirements of the hire date as outlined in the group's supplemental retirement benefits agreements. This benefit is paid to the beneficiaries of those employees currently employed, regardless of length of service.

There are no employees currently participating in the early retirement plan. At June 30, 2025 the District has no potential OPEB liability for the Early Retirement Stipend.

Post-Retirement Health Benefits (Health Insurance)

The District's post-retirement health benefits plan entry qualifications are described in The Defined Benefit Pension Plan. There is also a third arrangement for licensed staff that were age 55 by June 30, 2007 with 20 years of continuous District Service. Arrangement one, including confidential and administrator staff pays full medical, dental, vision and life insurance up to the District cap until age 65. Arrangements two and three pay a monthly \$500 contribution towards the District insurance program until age 65.

The District no longer has any active or retiree participants in the Post-retirement Health Plan. For the year ended June 30, 2025 the District reported no liabilities or deferred outflows or inflows of resources related to Other Post-employment benefits.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

11. LEASE LIABILITY (RIGHT TO USE ASSETS)

The basic financial statements follow GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of 06/30/2025, the District had 2 active leases. The lease have payments that range from \$1,550 to \$4,778 and interest rates that range from 0.245% to 0.56%. As of 06/30/2025, the total value of the lease liability is \$19,379, the total value of the short-term lease liability is \$19,379. The value of the right to use asset, as of 06/30/2025 of \$248,953 with accumulated amortization of \$229,804 is included within the Lease Class activities table found below.

Total lease liability for the year ended June 30, 2025 was as follows:

	<u>Outstanding</u> <u>7/1/2024</u>	<u>Matured and</u> <u>Redeemed</u>	<u>Outstanding</u> <u>6/30/2025</u>	<u>Due Within</u> <u>One Year</u>
Equipment	\$ 77,299	\$ 57,920	\$ 19,379	\$ 19,379
Buildings	<u>3,099</u>	<u>3,099</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 80,398</u>	<u>\$ 61,019</u>	<u>\$ 19,379</u>	<u>\$ 19,379</u>

Future lease liability payments are as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
<u>2026</u>	<u>\$ 19,379</u>	<u>\$ 23</u>
	<u>\$ 19,379</u>	<u>\$ 23</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

12. RIGHT-TO-USE LEASE ASSET

Right-to-use assets are for leases in Note 11.

Total right-to-use asset activity for the year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Additions	(Deletions)	Balance 6/30/2025
<u>Right-to-Use Asset</u>				
Equipment	\$ 248,953	\$ -	\$ -	\$ 248,953
Buildings	21,649	-	(21,649)	-
Total	270,602	-	(21,649)	248,953
 <u>Accumulated Amortization</u>				
Equipment	172,353	57,451	-	229,804
Buildings	18,556	3,093	(21,649)	-
Total	190,909	60,544	(21,649)	229,804
 Net Right-to-Use Assets	<u>\$ 79,693</u>			<u>\$ 19,149</u>

13. PROPERTY TAX LIMITATION

The voters of the State of Oregon approved ballot measure 5, a constitutional limit on property taxes for schools and non-school government operations, in November, 1990. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this initiative has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue. The State voters passed ballot measure 50 in May, 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit. Measure 50 reduced the amount of operating property tax revenues available for the 1998-99 fiscal year and thereafter. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the property tax limitations. The measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to the school districts. The ultimate impact to the District as a result of the measure has been greater reliance on state funding and less reliance on local funding.

14. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which commercial insurance is purchased. There were no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Also, the amounts of any settlements have not exceeded insurance coverage for any of the past three fiscal years.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

15. COMMITMENTS AND CONTINGENCIES

Substantially all amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the management expects such amounts, if any, to be immaterial.

A substantial portion of operating funding is received from the State of Oregon. State funding is determined through state wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate they can cause either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on the operations cannot be determined.

16. INTERFUND TRANSFERS & INTERFUND RECEIVABLE/PAYABLE

Amounts were comprised of the following:

	Transfers Out	Transfers In
General Fund	\$ 2,280,000	\$ -
Special Revenue Fund	-	2,045,000
Debt Service Fund	-	75,000
Internal Service Fund	-	160,000
	<u>\$ 2,280,000</u>	<u>\$ 2,280,000</u>

The internal transfers and receivables/payables are budgeted and recorded to show legal and operational commitments between funds such as cost sharing.

17. TAX ABATEMENTS

As of June 30, 2025, the District had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, the amount of abatements for the year ended June 30, 2025 is deemed by management to be immaterial.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2025

18. ADJUSTMENTS OF BEGINNING BALANCES

During the current year, the District implemented GASB Statement No. 101, Compensated Absences. In addition to the value of unused vacation time owed to employees upon separation of employment, the District now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized in the "Restatement – GASB 101 implementation" column in the table below.

During fiscal year ended 2024-2025, the District determined that the amount of construction in progress on the capital asset register was understated during fiscal year ended June 30, 2024. The effect of correcting that error is shown in the "Error Correction" column below.

	6/30/2024 Net Position As Previously Reported	Restatement - GASB 101 Implementation	Error Correction	6/30/2024 Net Position Restated
Government-Wide				
Governmental Activities	<u>\$ (7,463,795)</u>	<u>\$ (2,646,636)</u>	<u>\$ 5,763,324</u>	<u>\$ (4,347,107)</u>

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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LEBANON SCHOOL DISTRICT
LEBANON, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.22 %	\$ 48,712,165	\$ 28,499,284	170.9 %	79.3 %
2024	0.25	47,065,183	25,181,852	186.9	81.7
2023	0.23	35,937,444	26,324,755	136.5	84.5
2022	0.26	31,472,878	23,572,946	133.5	87.6
2021	0.26	55,989,795	21,834,903	256.4	75.8
2020	0.26	45,003,219	21,486,185	209.5	80.2
2019	0.27	41,328,208	19,595,401	210.9	82.1
2018	0.26	35,578,592	19,237,669	184.9	83.1
2017	0.28	41,360,281	17,568,345	235.4	80.5
2016	0.01	19,039,703	17,185,736	110.8	91.9

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	\$ 9,331,647	\$ 9,331,647	\$ -	\$ 29,521,873	31.6 %
2024	9,003,966	9,003,966	-	28,499,284	31.6
2023	8,354,276	8,354,276	-	25,181,852	33.2
2022	8,025,709	8,025,709	-	26,324,755	30.5
2021	8,051,779	8,051,779	-	23,572,946	34.2
2020	7,558,671	7,558,671	-	21,834,903	34.6
2019	6,452,727	6,452,727	-	21,486,185	30.0
2018	5,979,757	5,979,757	-	19,595,401	30.5
2017	4,963,690	4,963,690	-	19,237,669	25.8
2016	4,637,109	4,637,109	-	17,568,345	26.4

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years.

LEBANON SCHOOL DISTRICT
LEBANON, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2025

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET/(LIABILITY) FOR RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/ (liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/ (liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB asset (liability)
2025	0.19411 %	\$ 784,035	\$ 28,499,284	2.75 %	217.1 %
2024	0.20420	747,875	25,181,852	2.97	201.6
2023	0.15183	539,507	26,324,755	2.05	194.6
2022	0.16386	562,729	23,572,946	2.39	183.9
2021	0.36034	734,231	21,834,903	3.36	150.1
2020	0.19724	381,150	21,486,185	1.77	144.4
2019	0.18905	211,038	19,595,401	1.08	124.0
2018	0.01879	78,459	19,237,669	0.41	108.9

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

Amounts for covered payroll (c) use the prior year's data to match the measurement date used by the OPEB plan for each year.

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	\$ N/A	\$ N/A	\$ N/A	\$ 29,521,873	N/A %
2024	N/A	N/A	N/A	28,499,284	N/A
2023	N/A	N/A	N/A	25,181,852	N/A
2022	N/A	N/A	N/A	26,324,755	N/A
2021	N/A	N/A	N/A	23,572,946	N/A
2020	N/A	N/A	N/A	21,834,903	N/A
2019	N/A	N/A	N/A	21,486,185	N/A
2018	N/A	N/A	N/A	19,595,401	N/A

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

All statutorily required contributions were made and are included within PERS contributions (see p. 39).

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2025

<u>GENERAL FUND</u>				
	BUDGET			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES:				
Local Sources	\$ 14,538,010	\$ 14,538,010	\$ 16,040,475	\$ 1,502,465
Intermediate Sources	220,000	220,000	228,550	8,550
State Sources	38,292,780	38,292,780	37,691,036	(601,744)
Federal Sources	200,000	200,000	222,184	22,184
Total Revenue	53,250,790	53,250,790	54,182,245	931,455
EXPENDITURES:				
Instruction	32,581,530	32,581,530 (1)	31,079,992	1,501,538
Support Services	20,391,355	20,391,355 (1)	20,275,705	115,650
Community Services	16,727	16,727 (1)	9,085	7,642
Operating Contingencies	1,983,178	1,983,178 (1)	-	1,983,178
Total Expenditures	54,972,790	54,972,790	51,364,782	3,608,008
Revenues Over (Under) Expenditures	(1,722,000)	(1,722,000)	2,817,463	4,539,463
OTHER FINANCING SOURCES, (USES)				
Transfers Out	(2,280,000)	(2,280,000) (1)	(2,280,000)	-
Proceeds From Sale of Assets	2,000	2,000	-	(2,000)
Total Other Financing Sources, (Uses)	(2,278,000)	(2,278,000)	(2,280,000)	(2,000)
Net Change in Fund Balance	(4,000,000)	(4,000,000)	537,463	4,537,463
Beginning Fund Balance	7,000,000	7,000,000	9,287,166	2,287,166
Ending Fund Balance	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 9,824,629</u>	<u>\$ 6,824,629</u>

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2025

SPECIAL REVENUE FUND

	BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Local Sources	\$ 1,339,053	\$ 1,339,053	\$ 1,426,819	\$ 87,766
Intermediate Sources	273,375	273,375	185,980	(87,395)
State Sources	5,862,585	5,862,585	6,295,059	432,474
Federal Sources	7,366,979	7,366,979	6,055,937	(1,311,042)
Total Revenue	14,841,992	14,841,992	13,963,795	(878,197)
EXPENDITURES:				
Instruction	8,545,515	8,545,515	(1) 7,599,736	945,779
Support Services	4,026,565	4,026,565	(1) 3,999,279	27,286
Community Services	4,152,471	4,152,471	(1) 3,629,611	522,860
Facilities and Acquisition	3,707,000	3,707,000	(1) 1,810,500	1,896,500
Contingencies	4,096,828	4,096,828	(1) -	4,096,828
Total Expenditures	24,528,379	24,528,379	17,039,126	7,489,253
Revenues Over (Under) Expenditures	(9,686,387)	(9,686,387)	(3,075,331)	6,611,056
OTHER FINANCING SOURCES, (USES)				
Transfers In	2,045,000	2,045,000	2,045,000 (2)	-
Total Other Financing Sources, (Uses)	2,045,000	2,045,000	2,045,000	-
Net Change in Fund Balance	(7,641,387)	(7,641,387)	(1,030,331)	6,611,056
Beginning Fund Balance	7,641,387	7,641,387	7,751,872	110,485
Ending Fund Balance	\$ -	\$ -	\$ 6,721,541	\$ 6,721,541

(1) Appropriation Level

(2) Included in this amount is the state revenue match of \$17,331 for National School Lunch Program support.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2025

DEBT SERVICE - GO BONDS FUND

	<u>BUDGET</u>			<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES:				
Local Sources	\$ 4,300,000	\$ 4,300,000	\$ 4,320,449	\$ 20,449
Total Revenues	<u>4,300,000</u>	<u>4,300,000</u>	<u>4,320,449</u>	<u>20,449</u>
EXPENDITURES:				
Debt Service	4,477,067	4,477,067 (1)	4,477,067	-
Contingency	506,553	506,553 (1)	-	506,553
Total Expenditures	<u>4,983,620</u>	<u>4,983,620</u>	<u>4,477,067</u>	<u>506,553</u>
OTHER FINANCING SOURCES, (USES)				
Debt Proceeds	90,000	-	138,368	138,368
Transfers In	75,000	75,000	75,000	-
Total Other Financing Sources, (Uses)	<u>165,000</u>	<u>75,000</u>	<u>213,368</u>	<u>138,368</u>
Net Change in Fund Balance	(518,620)	(518,620)	56,750	575,370
Beginning Fund Balance	<u>518,620</u>	<u>518,620</u>	<u>499,901</u>	<u>(18,719)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 556,651</u>	<u>\$ 556,651</u>

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2025

<u>ENTERPRISE FUND</u>				
	<u>BUDGET</u>			VARIANCE TO
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
EXPENDITURES:				
Support Services	\$ 37,893	\$ 37,893 (1)	\$ -	37,893
Facility Acquisition	700,000	767,727 (1)	1,102,965	(335,238)
Contingency	412,107	412,107 (1)	-	412,107
Total Expenditures	1,150,000	1,217,727	1,102,965	114,762
OTHER FINANCING SOURCES, (USES)				
Sale of Capital Assets	450,000	450,000	886,842	436,842
Total Other Financing Sources, (Uses)	450,000	450,000	886,842	436,842
Net Change in Fund Balance	(700,000)	(700,000)	(215,930)	484,070
Beginning Fund Balance	700,000	700,000	1,157,191	457,191
Ending Fund Balance	\$ -	\$ -	\$ 941,261	\$ 941,261

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2025

<u>INSURANCE FUND</u>				
	<u>BUDGET</u>		<u>ACTUAL</u>	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>		
EXPENDITURES:				
Support Services	\$ 130,000	\$ 130,000 (1)	\$ 83,307	\$ 46,693
Contingency	<u>260,000</u>	<u>260,000 (1)</u>	<u>-</u>	<u>260,000</u>
Total Expenditures	<u>390,000</u>	<u>390,000</u>	<u>83,307</u>	<u>306,693</u>
OTHER FINANCING SOURCES, (USES)				
Transfers In	<u>160,000</u>	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>160,000</u>	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Net Change in Fund Balance	(230,000)	(230,000)	76,693	306,693
Beginning Fund Balance	<u>230,000</u>	<u>230,000</u>	<u>192,871</u>	<u>(37,129)</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 269,564</u></u>	<u><u>\$ 269,564</u></u>

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

OTHER INFORMATION

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

OTHER INFORMATION

As Required by The Oregon Department of Education
For the Year Ended June 30, 2025

A. Energy bills for heating, fuel, water and sewage - all funds: Objects 325, 326 and 327

Function 2540	\$	1,059,173
Function 2550		-

B. Replacement of equipment - General Fund:
All General Fund expenditures in Object 542:

Object 542

\$ 394,478

These functions are Excluded:

1113, 1122 & 1132	Co-curricular activities	Construction
1140	Pre-kindergarten	Pupil transportation
1300	Continuing education	Food service
1400	Summer school	Community services

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON
SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT
June 30, 2025

GENERAL OBLIGATION BONDS

<u>YEAR Ending June 30</u>	G.O. Bonds - 2005 Issue		
	PRINCIPAL	INTEREST	TOTAL
2026	\$ 1,635,000	\$ 628,962	\$ 2,263,962
2027	2,000,000	543,125	2,543,125
2028	2,260,000	433,125	2,693,125
2029	2,615,000	308,824	2,923,824
2030	3,000,000	165,000	3,165,000
TOTALS	<u>\$ 11,510,000</u>	<u>\$ 2,079,036</u>	<u>\$ 13,589,036</u>

<u>YEAR Ending June 30</u>	QSCB School Construction Bonds - 2011 Issue		
	PRINCIPAL	INTEREST	TOTAL
2026	\$ 1,895,000	\$ 97,213	\$ 1,992,213
TOTALS	<u>\$ 1,895,000</u>	<u>\$ 97,213</u>	<u>\$ 1,992,213</u>

<u>YEAR Ending June 30</u>	G.O. Bonds - 2019 Issue		
	PRINCIPAL	INTEREST	TOTAL
2026	\$ 1,875,000	\$ 223,824	\$ 2,098,824
2027	1,760,000	177,380	1,937,380
2028	1,765,000	133,046	1,898,046
2029	1,700,000	87,880	1,787,880
2030	1,625,000	43,696	1,668,696
TOTALS	<u>\$ 8,725,000</u>	<u>\$ 665,826</u>	<u>\$ 9,390,826</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

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PAULY, ROGERS, AND CO., P.C.
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January 30, 2026

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Lebanon Community School District No. 9 (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated January 30, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **State school fund factors and calculation.**

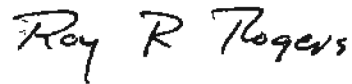
In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, for the year ended June 30, 2025, except as follows:

1. Expenditures of the various funds were within authorized appropriations except as noted on page 17 of this report

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

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

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, slightly slanted style.

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

GRANT COMPLIANCE REVIEW

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Lebanon Community School District #9
Schedule of Expenditures of Federal Awards (SEFA)
For the Fiscal Year Ended June 30, 2025

Grantor	Program Title	Fund #	Grant Period	AL Number	Grant #	Grant Amount	2024-25 Revenues	2024-25 Expenditures	Passed-through Sub Recipients
U.S. Department of Education through ODE:									
Title I-A: Basic Grants to LEAs									
	23-24 Grant	228	7/1/23 - 6/30/25	84.010	78512	\$ 1,300,316	\$ 215,998	\$ 215,998	\$ -
	24-25 Grant	221	7/1/24 - 6/30/25	84.010	82198	\$ 1,300,889	1,221,000	1,221,000	-
						\$ 2,601,185	\$ 1,436,998	\$ 1,436,998	\$ -
IDEA Part B: Children w/ Disabilities									
	Section 611: 24-25	229	7/1/24 - 6/30/25	84.027	83386	\$ 1,020,864	\$ 995,804	\$ 995,804	\$ -
	Section 619: 24-25	227	7/1/24 - 6/30/25	84.173	83582	\$ 0,838	8,838	8,838	-
	Total					\$ 1,027,702	\$ 1,002,642	\$ 1,002,642	\$ -
Title III: English Language Acquisition									
	23-24 Grant	278	7/1/23 - 6/30/25	84.365	76989	\$ 14,980	\$ 9,724	\$ 9,724	\$ -
	24-25 Grant	223	7/1/24 - 6/30/25	84.365	82329	\$ 14,684	12,780	12,780	-
						\$ 29,664	\$ 22,504	\$ 22,504	\$ -
Title II-A: Supporting Effective Instruction									
	23-24 Grant	271	7/1/23 - 6/30/25	84.367	76709	\$ 182,140	\$ 105,958	\$ 105,958	\$ -
	24-25 Grant	222	7/1/24 - 6/30/25	84.367	82459	\$ 181,755	41,751	41,751	-
						\$ 373,894	\$ 147,709	\$ 147,709	\$ -
Title IV-A Student Support and Academic Enrichment									
	224	7/1/24 - 6/30/25	84.424	82656		\$ 104,880	\$ 104,880	\$ 104,880	\$ -
						\$ 104,880	\$ 104,880	\$ 104,880	\$ -
ARP ESSER III Fund									
	201	3/13/20 - 6/30/24	84.425	84920		\$ 8,364,104	\$ 437,976	\$ 437,976	\$ -
						\$ 8,364,104	\$ 437,976	\$ 437,976	\$ -
ARP ESSER Homeless Children and Youth									
	211	4/23/21 - 6/30/24	84.425	86383		\$ 82,788	\$ 9,063	\$ 9,063	\$ -
						\$ 82,788	\$ 9,063	\$ 9,063	\$ -
Foster Care Transportation									
	230	7/2/21 - 6/30/24	83.659	81324		\$ 10,603	\$ 10,603	\$ 10,603	\$ -
						\$ 10,603	\$ 10,603	\$ 10,603	\$ -
Total Passed Through Oregon Department of Education						\$ 12,574,808	\$ 3,172,375	\$ 3,172,375	\$ -
Department of Human Services:									
	Medicaid Assistance	100-4202	7/1/24 - 6/30/25	93.778	N/A	\$ -	\$ 105,127	\$ 105,127	\$ -
						\$ -	\$ 105,127	\$ 105,127	\$ -
US Department of Defense:									
	JROTC	100-4300	7/1/23 - 6/30/24	12.558	N/A	\$ -	\$ 83,340	\$ 83,340	\$ -
						\$ -	\$ 83,340	\$ 83,340	\$ -
Linn County									
	Federal Forest Fees	100-4801	7/1/24 - 6/30/25	10.666	N/A	\$ -	\$ 33,717	\$ 33,717	\$ -
						\$ -	\$ 33,717	\$ 33,717	\$ -
Department of Justice:									
	School Violence Prevention	203	7/1/24 - 6/30/25	16.710	N/A	\$ 500,000	\$ 183,714	\$ 183,714	\$ -
						\$ 500,000	\$ 183,714	\$ 183,714	\$ -
Samaritan Lebanon Community Hospital:									
	RC-SW/AY Grant	213	7/1/24 - 6/30/25	93.212	N/A	\$ 25,300	\$ 20,519	\$ 20,519	\$ -
						\$ 25,300	\$ 20,519	\$ 20,519	\$ -
Department of Human Services:									
	Pre-Employment Transition	248	7/1/24 - 6/30/25	84.1268	160725	\$ -	\$ 90,863	\$ 90,863	\$ -
						\$ -	\$ 90,863	\$ 90,863	\$ -
Oregon Department of Emergency Management:									
	Multifactor Authentication	267	7/1/24 - 6/30/25	87.137	CY22-121	\$ 18,751	\$ 18,751	\$ 18,751	\$ -
	Advanced Endpoint Protection	268	7/1/24 - 6/30/25	87.137	CY22-122	\$ 65,946	\$ 64,785	\$ 64,785	\$ -
						\$ 65,946	\$ 84,536	\$ 84,536	\$ -
Linn Benton Community College:									
	Carl Perkins Grant	283	7/1/24 - 6/30/25	84.048	N/A	\$ -	\$ 105,516	\$ 105,516	\$ -
						\$ -	\$ 105,516	\$ 105,516	\$ -
U.S. Department of Agriculture:									
	NSLP School Breakfast	299	7/1/24 - 6/30/25	10.553	N/A	\$ -	\$ 579,553	\$ 579,553	\$ -
	NSLP School Lunch	298	7/1/24 - 6/30/25	10.555	N/A	\$ -	1,318,826	1,318,826	\$ -
	Supply Chain Assistance	298	7/1/24 - 6/30/25	10.555	N/A	\$ -	91,577	91,577	\$ -
	Commodity NSLP	299	7/1/24 - 6/30/25	10.555	N/A	\$ -	181,953	181,953	\$ -
	Summer Food Program	298	7/1/24 - 6/30/25	10.559	N/A	\$ -	172,160	172,160	\$ -
	Commodity SFSP	298	7/1/24 - 6/30/25	10.559	N/A	\$ -	86	86	\$ -
	Fresh Fruit & Vegetables	297	7/1/24 - 6/30/25	10.582	N/A	\$ -	43,119	43,119	\$ -
						\$ -	\$ 2,397,274	\$ 2,397,274	\$ -
Child & Adult Care									
	299	7/1/24 - 6/30/25	10.558	N/A		\$ -	\$ 1,068	\$ 1,068	\$ -
						\$ -	\$ 1,068	\$ 1,068	\$ -
CACFP Cash In Lieu									
	299	7/1/24 - 6/30/25	10.558	N/A		\$ -	\$ 72	\$ 72	\$ -
						\$ -	\$ 72	\$ 72	\$ -
Total Federal Financial Assistance						\$ 13,166,054	\$ 6,278,121	\$ 6,278,121	\$ -
RECONCILIATION TO REVENUE									
Total From Above						\$ 8,278,121			
Accruals/Deferrals						\$ 6,278,121			



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January 30, 2026

To the Board of Directors
Lebanon Community School District No. 9
Linn County, Oregon

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, and each major fund and the aggregate remaining fund information of Lebanon Community School District No. 9 (the District) as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated January 30, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the basic financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

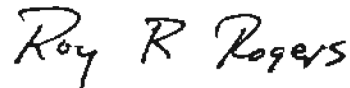
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

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January 30, 2026

To the Board of Directors
Lebanon Community School District No. 9
Linn County, Oregon

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lebanon Community School District No. 9 (the District)'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2025. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of compliance with the compliance requirements referred to above.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

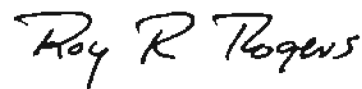
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, flowing style.

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(s) identified that are not considered
to be material weaknesses?

☐ yes

☒ none reported

Noncompliance material to financial statements noted?

☐ yes

☒ no

Any GAGAS audit findings disclosed that are required to be reported in
accordance with section 515(d)(2) of the Uniform Guidance?

☐ yes

☒ no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(s) identified that are not considered
to be material weaknesses?

☐ yes

☒ none reported

Type of auditors’ report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance
with section 200.516(a) of the Uniform Guidance?

☐ yes

☒ no

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

IDENTIFICATION OF MAJOR PROGRAMS

<u>AL NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
84.010	Title I-A: Basic Grants to LEAs

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows, of the District

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected to use the ten percent de minimis indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with the Oregon Department of Education, and thus is not allowed to use the de minimis rate.

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 13, 2026 **Meeting Date:** February 19, 2026

Re: Winter 2026 Academic Data

Winter 2026 Academic Data

The Winter 2026 academic data report focuses on districtwide MAP growth and achievement results in mathematics and reading for grades 1–8. This midyear data provides an important checkpoint on student progress and informs instructional adjustments for the remainder of the school year.

In addition to districtwide MAP Growth data for grades 1–8, the report includes Semester 1 academic performance data for Lebanon High School. This data provides an important snapshot of student progress toward course completion and graduation readiness.

Key Data Highlights

Mathematics (Grades 1–8)

- Across the district, most grade levels demonstrated **typical to above-typical growth** from fall to winter.
- Stronger growth patterns are evident in the **primary grades (1–3)**, reflecting continued emphasis on foundational math skills.
- **Upper elementary and middle school (grades 4–8)** show more variable growth, helping schools identify where additional instructional focus or intervention support is needed.

Reading (Grades 1–8)

- Reading data indicate **steady growth across grade bands**, with particularly consistent performance in **grades 1–3**, where early literacy remains a priority.
- Data from **grades 4–6** highlight areas for strengthening comprehension and fluency as texts become more complex.
- **Grades 7–8** results are being used to guide targeted supports and align literacy strategies across content areas.

High School Academic Data

With an overall pass rate of 92%, the results indicate strong performance, particularly at the entry and exit points of high school. The slightly lower pass rate at 11th grade is being monitored closely and is informing targeted supports, credit recovery efforts, and instructional planning.

High school teams are using this data to:

- Identify students in need of additional academic support or credit completion
- Monitor progress toward graduation requirements
- Adjust instructional strategies and interventions for the second semester

Alignment to District Focus Areas

Academic Achievement

- Data is guiding instructional adjustments, intervention supports, and professional learning priorities.
- School teams have established site-specific goals based on winter performance.

Safety and Belonging

- Using data to identify student needs supports equitable access to instruction and promotes consistent learning environments.

Financial Integrity

- MAP Growth remains an efficient, cost-effective assessment tool that supports instructional decision-making.

Effective Facilities

- Schools continue to provide consistent, reliable testing environments to ensure equitable access to assessments.

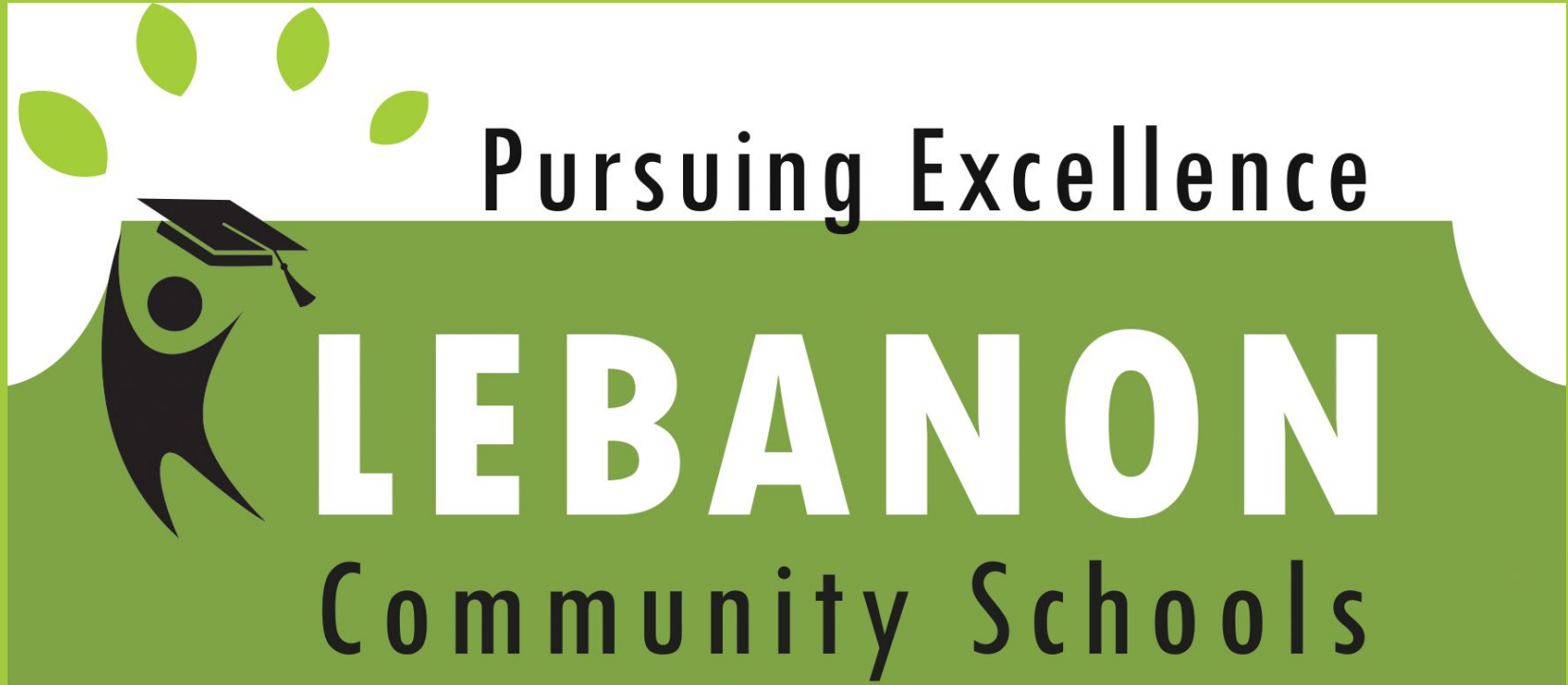
Community Connections

- Winter data supports transparent communication with families and strengthens shared understanding of student progress

Next Steps

- Schools will continue analyzing winter data and implementing instructional adjustments.
- Progress toward school-level goals will be monitored through spring assessments and ongoing formative measures.
- Additional academic updates will be shared with the Board as part of the regular monitoring cycle.

Winter 2026
Data Presentation to School Board



FIVE FOCUS AREAS

- Academic Achievement
 - Safety and Belonging
 - Financial Integrity
 - Effective Facilities
- Community Connections

Excellence



Winter MAP District Level Data - Math Grades 1-8

District Profile		
Growth and Achievement Overview		
Lebanon Community School District Math K-12		
Grade		Number of Students ⓘ
All Grades	Growth Median and Distribution	1880
	59th 15% 18% 19% 20% 28%	
	Achievement Fall 2025-2026 Median and Distribution Achievement Winter 2025-2026 Median and Distribution	
	43rd 24% 23% 25% 17% 11% 49th 19% 22% 22% 22% 15%	
Percentiles Key 1st - 20th 21st - 40th 41st - 60th 61st - 80th >80th		
		Rostered Winter 2025-2026 Tested Fall 2025-2026 - Winter 2025-2026
More information about this chart ▾		



Winter 2026 MAP District Level Data - Math Grades 1st-3rd

Grade 1	Growth Median and Distribution 65th 12% 15% 20% 20% 33% Achievement Fall 2025-2026 Median and Distribution 51st 24% 16% 24% 21% 15% Achievement Winter 2025-2026 Median and Distribution 59th 19% 10% 22% 26% 23%	199
Grade 2	Growth Median and Distribution 71st 10% 16% 16% 19% 39% Achievement Fall 2025-2026 Median and Distribution 39th 26% 24% 21% 16% 13% Achievement Winter 2025-2026 Median and Distribution 57th 16% 17% 24% 29% 14%	230
Grade 3	Growth Median and Distribution 75th 5% 14% 14% 25% 42% Achievement Fall 2025-2026 Median and Distribution 41st 28% 21% 24% 17% 10% Achievement Winter 2025-2026 Median and Distribution 56th 12% 23% 20% 27% 18%	240

Winter 2026 MAP District Level Data - Math Grades 4-6

Grade 4	Growth Median and Distribution 57th 18% 16% 23% 20% 23% Achievement Fall 2025-2026 Median and Distribution 48th 19% 18% 28% 22% 13% Achievement Winter 2025-2026 Median and Distribution 49th 15% 25% 24% 18% 18%	276
Grade 5	Growth Median and Distribution 63rd 13% 16% 17% 24% 30% Achievement Fall 2025-2026 Median and Distribution 42nd 27% 22% 28% 14% 9% Achievement Winter 2025-2026 Median and Distribution 44th 23% 24% 16% 25% 12%	250
Grade 6	Growth Median and Distribution 41st 27% 20% 18% 16% 19% Achievement Fall 2025-2026 Median and Distribution 37th 24% 33% 20% 15% 8% Achievement Winter 2025-2026 Median and Distribution 35th 28% 28% 24% 12% 8%	227

Winter 2026 MAP District Level Data - Math Grades 7 and 8

Grade 7	Growth Median and Distribution 50th 17% 21% 21% 21% 20% Achievement Fall 2025-2026 Median and Distribution 42nd 21% 27% 27% 17% 8% Achievement Winter 2025-2026 Median and Distribution 45th 19% 25% 24% 21% 11%	225
Grade 8	Growth Median and Distribution 50th 18% 22% 23% 18% 19% Achievement Fall 2025-2026 Median and Distribution 43rd 21% 24% 26% 14% 15% Achievement Winter 2025-2026 Median and Distribution 46th 22% 23% 23% 19% 13%	233

Percentiles Key ● 1st - 20th ● 21st - 40th ● 41st - 60th ● 61st - 80th ● >80th

Rostered Winter 2025-2026

Winter 2026 MAP District Level Data - Reading Grades 1-8

District Profile

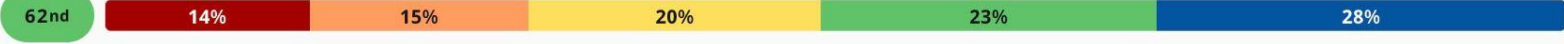
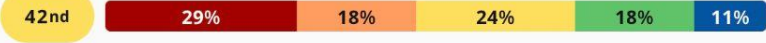
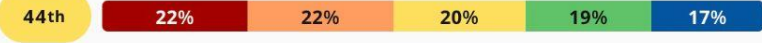
Growth and Achievement Overview

Lebanon Community School District | Reading

Grade		Number of Students ⓘ
All Grades	Growth Median and Distribution 60th 14% 16% 20% 23% 27% Achievement Fall 2025-2026 Median and Distribution 45th 26% 19% 23% 19% 13% Achievement Winter 2025-2026 Median and Distribution 51st 19% 20% 22% 23% 16%	1920
Percentiles Key ● 1st - 20th ● 21st - 40th ● 41st - 60th ● 61st - 80th ● >80th Rostered Winter 2025-2026 Tested Fall 2025-2026 - Winter 2025-2026		



Winter 2026 MAP District Level Data - Reading Grades 1-3

Grade 1	Growth Median and Distribution  66th 11% 16% 18% 21% 34% Achievement Fall 2025-2026 Median and Distribution  35th 33% 21% 14% 17% 15% Achievement Winter 2025-2026 Median and Distribution  54th 21% 20% 15% 18% 26%	193
Grade 2	Growth Median and Distribution  70th 7% 10% 20% 26% 37% Achievement Fall 2025-2026 Median and Distribution  37th 29% 25% 20% 9% 17% Achievement Winter 2025-2026 Median and Distribution  55th 15% 18% 24% 23% 20%	230
Grade 3	Growth Median and Distribution  62nd 14% 15% 20% 23% 28% Achievement Fall 2025-2026 Median and Distribution  42nd 29% 18% 24% 18% 11% Achievement Winter 2025-2026 Median and Distribution  44th 22% 22% 20% 19% 17%	240

Winter 2026 MAP District Level Data - Reading Grades 4-6

Grade 4

275

Growth Median and Distribution



Achievement Fall 2025-2026 Median and Distribution



Achievement Winter 2025-2026 Median and Distribution



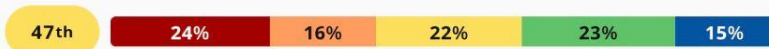
Grade 5

252

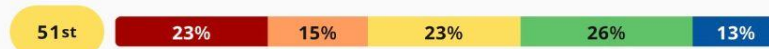
Growth Median and Distribution



Achievement Fall 2025-2026 Median and Distribution



Achievement Winter 2025-2026 Median and Distribution



Grade 6

242

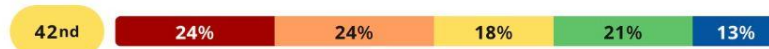
Growth Median and Distribution



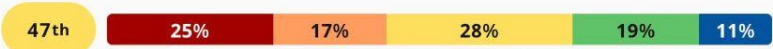
Achievement Fall 2025-2026 Median and Distribution



Achievement Winter 2025-2026 Median and Distribution



Winter 2026 MAP District Level Data - Reading Grades 7 and 8

Grade 7	Growth Median and Distribution  Achievement Fall 2025-2026 Median and Distribution  Achievement Winter 2025-2026 Median and Distribution 	237
Grade 8	Growth Median and Distribution  Achievement Fall 2025-2026 Median and Distribution  Achievement Winter 2025-2026 Median and Distribution 	251

Percentiles Key ● 1st - 20th ● 21st - 40th ● 41st - 60th ● 61st - 80th ● >80th

Rostered Winter 2025-2026
Tested Fall 2025-2026 - Winter 2025-2026

Fall 2025 Formative Assessment Data and School Level Goals



Semester 1 Grade Data

School: A - 40%, B - 18%, C - 14%, D - 9% F/Inc - 7%

Overall Pass Rate: 92%

9th Pass Rate: 93%

10th Pass Rate: 93%

11th Pass Rate: 89% (50 w/Inc should get to 90% also)

12th Pass Rate: 94%

2026 Grad Rate Projection: 89.22% with one semester remaining.



BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 13, 2026 **Meeting Date:** February 19, 2026

Re: Class Size and Case Management Recommendations

Overview

In collaboration with Association representatives, LCSD has established class size and case management recommendations by grade level and program. These guidelines are designed to promote equitable learning conditions and ensure staff workloads remain manageable.

C. Class Size, Course Preps, and Case Management Recommendations

1. The parties to this agreement recognize the class size recommendations listed, by grade level, below. Educators and their Association representatives shall meet with the building level administrator to address any excessive class sizes or student distribution inequities on a regular on-going basis. Before escalating concerns to the Superintendent's office, class size and case management will be discussed during building labor management meetings. The Association may provide input on the master schedule and the student demographics in classrooms. Building administration will have the final decision on student and staff placements.

Core Class Size Recommendations -

Grade Level	Class Size Cap
Pre-K	10 students (hard cap size)
K-3rd (including specials)	24 students
4-5th (including specials)	26 students
6-8th	30 students
9-12th (all required courses)	32 students
6-8th CTE/Electives/Health (unless safety requirements are lower)	32 students

9-12th CTE/ Electives (unless safety requirements are lower)	32 students
6-8th Physical Education	40 students
9-12th Physical Education	40 students
6-12th Band or Choir	35 (unless teacher requested exemption)
Elementary SEL/ EGC and All Levels Life Skills	15 students (hard cap size limit, additions require additional staff)
Secondary SEL/ SPED	20 students (hard cap size limit, additions require additional staff)

Case Management Thresholds -

The class management procedures shall be initiated at the following class management numbers:

Management Type	Student Cap
Special Education	35 students
Specialized Education: Life Skills & EGC Programs	15 students
SLPs	55 students (case management & service cap)
Title teachers	100 students
Counselors, Mental Health, Social Workers/ 504 caseload	300 students/ 45 students
Deans of Student Success	300 students
Nurses	300 students

2. A biannual report on class size shall be provided to the Board and to the Association President (October & February) that includes the actual student-to-teacher class sizes ratios, and the case management of specialists. However, the School Board may determine that the class size recommendations cannot be met within a particular situation because of educational needs beyond the control of the School Board, such as lack of appropriate facilities, or inadequate resources. In this case, the following options shall be instituted to support students. These supports shall be mutually agreed upon between the employee and their supervisor. This agreement shall be documented and reported to the Superintendent & the Association to ensure compliance.

	Solutions for Class Size/ Case Management Overages (Bullet points may be used more than once)
General Education Elementary/ Self-Contained Secondary Per Student overages: - Over cap 1-3 student(s) = 1 bullet point - Over cap 4+ students = 2 bullet points	- Additional prioritized ESP support (beyond standard assignment, required if more than 5 additional student) - One additional grading day per quarter - An additional thirty (30) minutes of prep time within the student contact day - An additional sixty (60) minutes of prep time on a Wednesday ½ day per month. - Four (4) hours of comp time accrued per month - A solution mutually agreed upon between the employee, the District, and the Association.
General Education Secondary Per Period overages: - Over cap 1-3 period(s) = 1 bullet point - Over cap 4+ period(s) = 2 bullet points	- A team teacher or ESP support for the period(s) that exceed the cap. - One additional grading day per quarter - An additional sixty (60) minutes of additional prep time on a Wednesday ½ day per month. - One (1) hour of comp time accrued per month per period that exceeds the cap. - Four (4) hours of comp time accrued per month - A solution mutually agreed upon between the employee, the District, and the Association.
Special Education/ SLP Case Management Per Student overages: 1-5 student(2) over the cap = 1 bullet 6-10 students over the cap = 2 bullets 11-15 students over the cap = 3 bullets 16+ students = hard cap, not to exceed 15 students (Does not apply to Case Management only roles)	- Doubled case management time - One-half (0.5) additional paperwork day per month, \$1,500 paperwork stipend - A solution mutually agreed upon between the employee, the District, and the Association.
Other Specialist Case Management (Counselors, Nurses, TOSA, Elementary Specialists etc.)	- Additional (beyond standard) ESP/ Secretarial support, SLPA, BSP. - One case management day per month. - A solution mutually agreed upon between the employee, the District, and the Association.

- Building administration has five (5) working days to provide additional support. If a licensed employee(s) is unsatisfied with the response or actions an appeal may be made to the Superintendent. The Superintendent will provide the licensed employee with a written response to the appeal within ten (10) working days. If the licensed employee(s) is unsatisfied with the Superintendent's response to the appeal, the matter may be presented to the School Board by the licensed employee(s) and the Association President. After hearing the appeal, the School Board will provide a written response within ten (10) working days. The licensed employee(s) may have Association representation at any level of this procedure.

Elementary and K-8 Schools

	CAS	GNA	HCR	LAC	PIO	RIV
Kindergarten	23	19	17	20	26	17
Kindergarten	23	19			26	20
Kindergarten						14
1st Grade	18	24	20	14	17	22
1st Grade	21	24			16	22
1st Grade						22
2nd Grade	18	21	17	23	19	21
2nd Grade	20	21			19	21
2nd Grade					19	22
3rd Grade	20	21	25	25	25	24
3rd Grade	22	22			25	24
3rd Grade						25
4th Grade	24	23	19	30	22	30
4th Grade	26	21	18		22	29
4th Grade						30
5th Grade	19	22	24	30	25	23
5th Grade	24	22			25	24
5th Grade						26
6th Grade			22	32		
6th Grade			8			
7th Grade			21	32		
7th Grade			11			
8th Grade			21	28		
Pre-K	16	13				
Pre-K	12					

Special Education and Speech

School	Primary Assignment	Active Case Management
Cascades	LRC	39
Cascades	LRC	14
Cascades	EGC	13
Green Acres	LRC	28
Green Acres	LRC	18
Green Acres	Lifeskills	14
Green Acres	Lifeskills	10
Hamilton Creek	LRC	31
Lacomb	LRC	26
Pioneer	LRC	37
Pioneer	Lifeskills	8
Riverview	LRC	46
Seven Oak Middle School	LRC	33
Seven Oak Middle School	LRC	33
Seven Oak Middle School	LRC	34
Seven Oak Middle School	EGC	11
Seven Oak Middle School	Lifeskills	12
Lebanon High School	LRC	42
Lebanon High School	LRC	33
Lebanon High School	LRC	41
Lebanon High School	LRC	40
Lebanon High School	LRC	26
Lebanon High School	Lifeskills	17
Lebanon High School	Lifeskills (Brick House)	14
District Office/Sand Ridge Charter	LRC	21
SLP A	SLP - CAS, ELCA, GNA	54

SLP B	SLP -LAC, LHS,RIV, SOK, SRC	37
SLP C	SLP - GNA, LHS, PIO, RIV, SOK	0 case management 64 - provides services
SLP D	SLP - GNA, HCR, LAC, PIO, RIV, SOK, SRC	97
SLP E (Presence Learning - multiple SLPs)	SLP - ELCA, HCR, LAC, LHS, RIV, SOK, SRC	58

Title Teachers

	Students served in Title Program
Cascades	68
Green Acres	80
Hamilton Creek	56
Lacomb	62
Pioneer	76
Riverview	97

School Counselors

	Student/Counselor Ratio
Cascades	289
Green Acres	297
Hamilton Creek	238
Lacomb	234
Pioneer	294
Riverview	416
Seven Oak Middle School	340
Seven Oak Middle School	298
Lebanon High School	286
Lebanon High School	245
Lebanon High School	259 (26 at Ralston)
Lebanon High School	277(35 at Ralston)
Ralston	61

Deans of Student Success

	Student/Counselor Ratio
Cascades	289
Green Acres	297
Hamilton Creek	238
Lacomb	234
Pioneer	294
Seven Oak Middle School	635
Lebanon High School	1085

Nurses

	Number of Active Health Plans
Nurse A	358
Nurse B	206

	Subject	1	2	3	4	5	6	7	Under 20	Over	Good	Comments: Labs will fill more at quarter/Wheels are low due to labs/ Electives are low due to labs
Medina, A	EB	Wheel 7 Spanish	EB 1	EB 2	Prep	Wheel 7 Spanish	EB 3	Ac Support				
Class Size		20	8	11		10	9	6	Low for EL			
Ainsworth, S	ELA	ELA 6	ELA 6	Lab 6	ELA 8	Prep	ELA 6	ELA 8				
Class Size		25	21	17	28		26	21				
Dickey, N	ELA	ELA 8	ELA 8	Lab 8	Lab 8	ELA 8	ELA 8	Prep				
Class Size		27	19	14	14	29	24					
Shryock, K	ELA	Wheel 7 Comm	ELA 7	ELA 7	ELA 7	Wheel 7 Comm	Prep	ELA 7				
Class Size		21	30	26	27	14		30				
Moore, C	ELA	Lab 7	Prep	ELA 7	Lab 7	ELA 7	ELA 7	Leadership				
Class Size		18		30	12	26	31	19				
Stratten, M	ELA	ELA 6	Prep	ELA 6	ELA 6	ELA 6	Lab 6	ELA 6				
Class Size		25		26	23	29	18	26				
Wooten, C	ELA	Wheel 7 Avid	ELA 8	ELA 8	Prep	Wheel 7 Avid	AVID 8	ELA 8				
Class Size		22	30	29		11	18	21				
Latimer, E	ELCT	Applied Art	Visual Art	Visual Art	Wheel 6 Art	Applied Art 6/7	Prep	Wheel 6 Art				
Class Size		29	31	29	21	19		19				
Christiansen, K	ELCT	Beg Band	Beg Band	Adv. Band	Int. Band	Prep	Choir	Jazz Band				
Class Size		17	16	24	25		23	16				
Knuth, D	ELCT	Wheel 7 CTE	CTE	CTE	Prep	Wheel 7 CTE	CTE	CTE				
Class Size		23	26	29		14	27	27				
Caraballo, A	Math	Integrated	Math Lab 8	Math Lab 8	Integrated	Prep	Math 8	Math 8				
Class Size		30	18	18	28		20	16				
Collins, K	Math	Math Lab 6	Math Lab 6	Math 6	Math 6	Math 6	Math 6	Prep				
Class Size		20	21	29	29	30	27					
Dannen, J	Math	Math 6	Math 6	Prep	Math 7	Math Lab 7	Math 7	Math 7				
Class Size		27	27		22	25	25	30				
Gerszewski, M	Math	Math 7	Math 7	Math 7	Prep	Adv. Math 7	Math Lab 7	Adv. Math 7				

	Subject	1	2	3	4	5	6	7	Under 20	Over	Good	Comments: Labs will fill more at quarter/Wheels are low due to labs/ Electives are low due to labs
Class Size		22	28	17		27	20	21				
Parsons, K	Math	Math 8	Math 8	Math 8	Math 8	Math 8	Prep	Math 6				
Class Size		25	18	18	28	25		30				
Gault, C	Science	Prep	Adv. Science 7	Science 8	Science 8	Science 8	Science 8	Science 8				
Class Size			32*	26	29	29	21	18	Advanced is above Accommodation			
Durski, S	Science	Prep	Science 6	Science 6	Science 6	Science 7	Science 7	Science 6				
Class Size			19	30	25	22	24	28				
Swindle, M	Science	Science 8	Science 8	Engineering	Wheel 6 Engineering	Prep	Engineering	Wheel 6 Engineering				
Class Size		27	22	31	18		30	19				
Sater, A	Science	Science 6	Science 6	Prep	Wheel 6 Garden AG	Science 6	Science 6	Wheel 6 Garden AG				
Class Size		26	19		18	30	23	19				
Da Silva, A	Science	Science 7	Adv. Science 8	Science 7	Science 7	Adv. Science 8	Prep	Science 7				
Class Size		30	27	25	27	30		30				
Burian, S	ss	Social Studies 8	Social Studies 8	Prep	Social Studies 7	Social Studies 7	Social Studies 7	Social Studies 7				
Class Size		25	22		26	15	27	26				
Meek, D	ss	Social Studies 7	Social Studies 7	Social Studies 7	Social Studies 7	Prep	Adv. SS 8	Adv. SS 8				
Class Size		22	27	20	26		29	28				
Jager, A	ss	Social Studies 6	Social Studies 6	Social Studies 6	Wheel 6 CS SEL	Social Studies 6	Prep	Wheel 6 CS SEL				
Class Size		23	18	17	17	29		21				
Schmidt, J	ss	Social Studies 8	Yearbook	Prep	Social Studies 8	Social Studies 8	Social Studies 8	Social Studies 8				
Class Size		25	15		24	25	26	21				
Vore, D	ss	History through Sports	Prep	Social Studies 6	Social Studies 6	Social Studies 6	Social Studies 6	Social Studies 6				
Class Size		21		17	28	21	29	20				
Evans, A	Wellness	Fitness	Well Wheel 8	Well Wheel 8	Well Wheel 8	Well Wheel 8	Well Wheel 8	Prep	Health is over due to Wheel Accommodation			
Class Size		31	22	36	36	40	40					
McInerney, M	Wellness	Prep	Well Wheel7	Well Wheel7	Well Wheel7	Well Wheel7	Well Wheel7	Fitness				
Class Size			28	26	28	37	35	35				
Merrill, K	Wellness	Prep	Well Wheel6	Well Wheel6	Well Wheel6	Well Wheel6	Well Wheel6	Lifetime Sports				
Class Size			40	28	32	24	35	28				

	Subject	1	2	3	4	5	6	7	Under 20	Over	Good	Comments: Labs will fill more at quarter/Wheels are low due to labs/ Electives are low due to labs
Patrick, R	Wellness	Adaptive PE	Well Wheel6	Well Wheel7	Well Wheel8	Well Wheel8	Well Wheel8	Prep				
Class Size		15	23	35	37	26	20					

Lebanon High School 2025-2026 Master Schedule

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			RED DAY SCHEDULE, PERIODS 1-4				BLUE DAY SCHEDULE, PERIODS 5-8					RED DAY SCHEDULE, PERIODS 1-4				BLUE DAY SCHEDULE, PERIODS 5-8			
Teacher Name	DEPT	Sem1 PerZ	Sem1 Per1	Sem1 Per2	Sem Per3	Sem1 Per4	Sem1 Per5	Sem1 Per6	Sem1 Per7	Sem1 Per8	Sem2 PerZ	Sem2 Per1	Sem2 Per2	Sem2 Per3	Sem2 Per4	Sem2 Per5	Sem2 Per6	Sem2 Per7	Sem2 Per8
Bernard, Jonathan	LA/EL		PREP	LANG ARTS 10A	AP ENGLISH LANG A (11)	LANG ARTS 10A	PREP	AP ENGLISH LANG A (11)	LANG ARTS 10A	AP ENGLISH LANG A (11)		PREP	LANG ARTS 10B	AP ENGLISH LANG A (11)	LANG ARTS 10B	PREP	AP ENGLISH LANG B (11)	LANG ARTS 10B	AP ENGLISH LANG A (11)
Bond, Gregory	LA/EL		YEARBOOK DESIGN S1	YEARBOOK DESIGN S1	PREP	ADV LANG ARTS 9A	ADV LANG ARTS 9A	ADV LANG ARTS 9A	PREP	YEARBOOK PHOTO S1		YEARBOOK DESIGN S2	YEARBOOK DESIGN S2	PREP	ADV LANG ARTS 9B	ADV LANG ARTS 9B	ADV LANG ARTS 9B	PREP	YEARBOOK PHOTO S2
Carleski, Katie	LA		PREP	LANG ARTS 12A	LANG ARTS 12A	CO-TEACH MUSICAL THEATER	PREP	ADV LANG ARTS 10A	CREATIVE WRITING A	CREATIVE WRITING A		PREP	LANG ARTS 12B	LANG ARTS 12B	CO-TEACH MUSICAL THEATER	PREP	ADV LANG ARTS 10B	CREATIVE WRITING B	CREATIVE WRITING B
Cupparo, Nick	LA/EL		LANG ARTS 9A	LANG ARTS 9A	PREP	INTRO LIT-MODERN MYTHOLOGY	PREP	LANG ARTS 12A	LANG ARTS 12A	UNION PREP		LANG ARTS 9B	LANG ARTS 9B	PREP	UNION PREP	PREP	LANG ARTS 12B	LANG ARTS 12B	LANG ARTS CR
Morales, Johnny	LA		LANG ARTS 11A	LANG ARTS 11A	PREP	LANG ARTS 12A	LANG ARTS 9A	LANG ARTS 9A	LANG ARTS 9A	PREP		LANG ARTS 11B	LANG ARTS 11B	PREP	LANG ARTS 12B	LANG ARTS 9B	LANG ARTS 9B	LANG ARTS 9B	PREP
Neely, McKenzie	LA/AVID		LANG ARTS 9A	PREP	LANG ARTS 9A	LANG ARTS 9A	AVID 1A	PREP	LANG ARTS 10A	LANG ARTS 10A		LANG ARTS 9B	PREP	LANG ARTS 9B	LANG ARTS 9B	AVID 1B	PREP	LANG ARTS 10B	LANG ARTS 10B
Vandehey, Mark	LA		AP ENGLISH LIT A (12)	AP ENGLISH LIT A (12)	ADV LANG ARTS 10A	PREP	MEDIA	MEDIA	ADV SUPPORT S1	PREP		AP ENGLISH LIT B (12)	AP ENGLISH LIT B (12)	ADV LANG ARTS 10B	PREP	MEDIA	MEDIA	ADV SUPPORT S2	PREP
Vernon, Haley	LA		REACH S1	PREP	LANG ARTS 10A	ADV LANG ARTS 10A	LANG ARTS 11A	PREP	LANG ARTS 11A	LANG ARTS 11A		CAREER SKILLS	PREP	LANG ARTS 10B	ADV LANG ARTS 10B	LANG ARTS 11B	PREP	LANG ARTS 11B	LANG ARTS 11B
Bond, Lisa	MA		INTEG MATH 1A (9th)	FINANCIAL ALGEBRA A	PREP	MATH LAB 9A	PREP	INTEG MATH 1A (9th)	MATH LAB 9A	FINANCIAL ALGEBRA A		INTEG MATH 1B (9th)	FINANCIAL ALGEBRA B	PREP	MATH LAB 9B	PREP	INTEG MATH 1B (9th)	MATH LAB 9B	FINANCIAL ALGEBRA B
Davenport, Tracie	MA		ACCEL MATH 2A	INTEG MATH 1A (9th)	WARRIOR 101 S1	PREP	INTEG MATH 2A	ACCEL MATH 2A	INTEG MATH 2A	PREP		ACCEL MATH 2B	INTEG MATH 1B (9th)	WARRIOR 101 S2	PREP	INTEG MATH 2B	ACCEL MATH 2B	INTEG MATH 2B	PREP
Dixon, Katie	MA		INTEG MATH 1A (9th)	PREP	ACCEL MATH 2A	WARRIOR 101 S1	ACCEL MATH 2A	INTEG MATH 1A (9th)	PREP	ACCEL MATH 2A (10)		INTEG MATH 1B (9th)	PREP	ACCEL MATH 2B	WARRIOR 101 S2	ACCEL MATH 2B	INTEG MATH 1B (9th)	PREP	ACCEL MATH 2B (10)
Judy, Kris	MA		INTEG MATH 3A	PRE-CALC A	PRE-CALC A	PREP	INTEG MATH 3A	ADV SUPPORT S1	INTEG MATH 3A	PREP		INTEG MATH 3B	PRE-CALC B	PRE-CALC B	PREP	INTEG MATH 3B	ADV SUPPORT S2	INTEG MATH 3B	PREP
O'Malley, Bridget	MA/SC		INTEG MATH 1A (9th)	INTEG MATH 1A (9th)	AP CALCULUS S1	PREP	AP PHYSICS / PHYSICS S1	INTEG MATH 1A (9th)	INTEG MATH 1A (9th)	PREP		INTEG MATH 1B (9th)	INTEG MATH 1B (9th)	AP CALCULUS S2	PREP	AP PHYSICS / PHYSICS	INTEG MATH 1B (9th)	INTEG MATH 1B (9th)	PREP
Rowley, Tim	MA		INTEG MATH 2A	PREP	INTEG MATH 2A	INTEG MATH 1A (10-12)	WARRIOR 101 S1	PREP	WARRIOR 101 S1	INTEG MATH 1A (10-12)		INTEG MATH 2B	PREP	INTEG MATH 2B	INTEG MATH 1B (10-12)	WARRIOR 101 S2	PREP	WARRIOR 101 S2	INTEG MATH 1B (10-12)
Thomas, Maria	MA/AVID		PREP	AVID 4A	INTEG MATH 3A	INTEG MATH 3A	PREP	INTEG MATH 3A	STATISTICS A	INTEG MATH 3A		PREP	AVID 4B	INTEG MATH 3B	INTEG MATH 3B	PREP	INTEG MATH 3B	STATISTICS B	INTEG MATH 3B
Boyles, Meghan	SC/AVID		CHEMISTRY A	PREP	CHEMISTRY A	CHEMISTRY A	BIOLOGY A	PREP	AVID 2A	BIOLOGY A		CHEMISTRY B	PREP	CHEMISTRY B	CHEMISTRY B	BIOLOGY B	PREP	AVID 2B	BIOLOGY B
Eberhart, Cameron	SC		BIOLOGY A	WARRIOR 101 S1	BIOLOGY A	PREP	AP BIOLOGY S1	BIOLOGY A	BIOLOGY A	PREP		BIOLOGY B	WARRIOR 101 S2	BIOLOGY B	PREP	AP BIOLOGY S2	BIOLOGY B	BIOLOGY B	PREP
McElroy, Brooklyn	SC/AVID		PHYSICAL SCIENCE A	EARTH SCIENCE	PHYSICAL SCIENCE A	PREP	PHYSICAL SCIENCE A	PHYSICAL SCIENCE A	AVID 2A	PREP		PHYSICAL SCIENCE B	EARTH SCIENCE	PHYSICAL SCIENCE B	PREP	PHYSICAL SCIENCE B	PHYSICAL SCIENCE B	AVID 2B	PREP
Potthoff, Anthony	SC		PREP	MARINE SCIENCE A	ENVIRON SCIENCE A / AP ENV SCI A	ADV SUPPORT S1	PREP	MARINE SCIENCE A	MARINE SCIENCE A	ADV SUPPORT S1		PREP	MARINE SCIENCE B	ENVIRON SCIENCE B / AP ENV SCI B	ADV SUPPORT S2	PREP	MARINE SCIENCE B	MARINE SCIENCE B	ADV SUPPORT S2
Solis, Samantha	SC		PHYSICAL SCIENCE A	PHYSICAL SCIENCE A	PREP	PHYSICAL SCIENCE A	PHYSICAL SCIENCE A	FORENSIC SCIENCE	AVID 3A	PREP		PHYSICAL SCIENCE B	PHYSICAL SCIENCE B	PREP	PHYSICAL SCIENCE B	PHYSICAL SCIENCE B	FORENSIC SCIENCE	AVID 3B	PREP
Fletcher, Joan	SC		ACCEL BIOLOGY A	ACCEL BIOLOGY A	PREP	ACCEL BIOLOGY A	ANAT/PHYS S1	ANAT/PHYS S1	PREP	ANAT/PHYS S1		ACCEL BIOLOGY B	ACCEL BIOLOGY B	PREP	ACCEL BIOLOGY B	ANAT/PHYS S2	ANAT/PHYS S2	PREP	ANAT/PHYS S2
Bauer, Brad	SS		US HISTORY A	US HISTORY A	US HISTORY A	PREP	US HISTORY A	US HISTORY A	US HISTORY A	PREP		US HISTORY B	US HISTORY B	US HISTORY B	PREP	US HISTORY B	US HISTORY B	US HISTORY B	PREP
Carpenter-Walker, Tina	SS		AP US GOVT (GV)	US GOVT	ECONOMICS	PREP	ECONOMICS	AP US GOVT (GV)	ECONOMICS	PREP		AP US GOVT (EC)	ECONOMICS	ECONOMICS	PREP	US GOVT	AP US GOVT (EC)	ECONOMICS	PREP
Gibson, Jeremy	SS/AVID		US GOVT	INTRO PSYCHOLOGY	PREP	AP PSYCHOLOGY S1	INTRO PSYCHOLOGY	PREP	AVID 3A	ADV SUPPORT S1		US GOVT	US GOVT	PREP	AP PSYCHOLOGY S2	INTRO PSYCHOLOGY	PREP	AVID 3B	ADV SUPPORT S2

Lebanon High School 2025-2026 Master Schedule updated 1/15/2026

			RED DAY SCHEDULE, PERIODS 1-4				BLUE DAY SCHEDULE, PERIODS 5-8					RED DAY SCHEDULE, PERIODS 1-4				BLUE DAY SCHEDULE, PERIODS 5-8			
Teacher Name	DEPT	Sem1 Per2	Sem1 Per1	Sem1 Per2	Sem Per3	Sem1 Per4	Sem1 Per5	Sem1 Per6	Sem1 Per7	Sem1 Per8	Sem2 Per2	Sem2 Per1	Sem2 Per2	Sem2 Per3	Sem2 Per4	Sem2 Per5	Sem2 Per6	Sem2 Per7	Sem2 Per8
Howell, Jodi	SS/EL		LEADERSHIP S1	AVID COORD PREP	AP US HISTORY A	PREP	LEADERSHIP S1	PREP	AP US HISTORY A	US HISTORY A		LEADERSHIP S2	AVID COORD PREP	AP US HISTORY B	PREP	LEADERSHIP S2	PREP	AP US HISTORY B	US HISTORY B
Larcombe, Matt	SS		PREP	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	PREP		REACH S2	PREP	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	PREP	GLOBAL STUDIES 9	GLOBAL STUDIES 9
Randklev, Bonita	SS/EL		PREP	CRIMINOLOGY	AP HUMAN GEOG S1	UNION PREP	PREP	AP HUMAN GEOG S1	US GOVT	UNION PREP		PREP	CRIMINOLOGY	AP HUMAN GEOG S2	UNION PREP	PREP	AP HUMAN GEOG S2	CRIMINOLOGY	UNION PREP
Woods, Toni-Lynn	SS		GLOBAL STUDIES 10	PREP	AP WORLD HIST S1	GLOBAL STUDIES 10	GLOBAL STUDIES 10	PREP	AP WORLD HIST S1	GLOBAL STUDIES 10		PREP	GLOBAL STUDIES 10	AP WORLD HIST S2	GLOBAL STUDIES 10	GLOBAL STUDIES 10	PREP	AP WORLD HIST S2	GLOBAL STUDIES 10
Cox, Michael	PE/HL		WEIGHT TRAINING	WEIGHT TRAINING	FRESHMAN PE	PREP	WEIGHT TRAINING	FRESHMAN PE	FRESHMAN WEIGHTS	PREP		HEALTH 2	HEALTH 2	WEIGHT TRAINING	PREP	LIFEGUARD TRAINING	FRESHMAN WEIGHTS	HEALTH 2	PREP
Trask, Craig	PE/HL	Athletic Weights	HEALTH 2	HEALTH 2	PREP	PREP	HEALTH 2	HEALTH 2	HEALTH 2	PREP	Athletic Weights	WEIGHT TRAINING	WEIGHT TRAINING	PREP	PREP	HEALTH 2	HEALTH 2	WEIGHT TRAINING	PREP
Vandenbos, Casey	PE/HL		HEALTH 1	HEALTH 1	PREP	FRESHMAN WEIGHTS	HEALTH 1	HEALTH 1	PE 2	PREP		HEALTH 1	FRESHMAN PE	FRESHMAN PE	PREP	WEIGHT TRAINING	HEALTH 1	PREP	FRESHMAN WEIGHTS
Walker, Troy	PE/HL	Athletic Weights	PREP	WARRIOR 101 S1	FRESHMAN WEIGHTS	PREP	ATHLETIC LEADERSHIP	FRESHMAN WEIGHTS	HEALTH 1	PREP	Athletic Weights	PREP	WARRIOR 101 S2	PE 2	PREP	HEALTH 1	PE 2	PREP	HEALTH 1
Chambers, Deanna	WORLD LANG / CS		FRENCH 2A	PREP	FRENCH 1A	FRENCH 1A	FRENCH 3A/4A & ADV SUPPORT S1	PREP	WARRIOR 101 S1	CAREER SKILLS		FRENCH 2B	PREP	FRENCH 1B	FRENCH 1B	FRENCH 3B/4B & ADV SUPPORT S2	PREP	WARRIOR 101 S2	CAREER SKILLS
Fosselman, Marianna	WORLD LANG / CS		SPANISH 2A	PREP	CAREER SKILLS	SPANISH 2A	SPANISH 2A	SPANISH 3A	PREP	SPANISH 2A		SPANISH 2B	PREP	CAREER SKILLS	SPANISH 2B	SPANISH 2B	SPANISH 3B	PREP	SPANISH 2B
McIntyre, Deb	WORLD LANG		SPANISH 1A	SPANISH 1A	PREP	SPANISH 1A	SPANISH 1A	SPANISH 1A	PREP	SPANISH 1A		SPANISH 1B	SPANISH 1B	PREP	SPANISH 1B	SPANISH 1B	SPANISH 1B	PREP	SPANISH 1B
Benedict, Mardy	CTE		MAKER SPACE, ADV MAKER 1,2	ARCHITEC 1A, 2A, 3A	ARCHITEC 1A, 2A, 3A	PREP	ENGINEERING DESIGN 1A, 2A, 3A	PREP	GENERAL DRAFTING	INTRO TO CTE		MAKER SPACE, ADV MAKER 1,2,3	ARCHITEC 1A, 1B, 2B, 3B,	ARCHITEC 1B, 2B, 3B	PREP	ENGINEERING DESIGN 1A, 1B, 2B, 3B, ADV SUPPORT S2	GENERAL DRAFTING	GENERAL DRAFTING	PREP
Butler, Jacob	CTE		PREP	ENTREPREUR. S1 / MGMT APPS	SPORTS MKTG S1	MARKETING 1	PREP	SOCIAL MEDIA MKTG S1 / SPORTS MKTG 2 S1	MARKETING 1	INTRO TO CTE		PREP	ENTREPREUR. S2 / MGMT APPS	SPORTS MKTG S2 / MGMT SUPERV	MARKETING 1 / MGMT APPS	PREP	SOCIAL MEDIA MKTG S2 / SPORTS MKTG 2 S2	CAREER SKILLS	MARKETING 1 / MGMT SUPERV
Canty, Danny	EL	JAZZ BAND 1/2	WIND ENSEMBLE S1	PREP	PREP	K-8 FEEDER PROGRAM	CONCERT BAND S1	PREP	PERCUSSION ENSEMBLE S1	MUSIC FUND	JAZZ BAND 1/2	WIND ENSEMBLE S2	PREP	PREP	K-8 FEEDER PROGRAM	CONCERT BAND S2	PREP	PERCUSSION ENSEMBLE S2	K-8 FEEDER PROGRAM
Christensen, Emma	EL		CONCERT CHOIR S1	A CAPELLA CHOIR S1	PREP	INTRO MUSICAL THEATER	CHAMBER CHOIR S1	PREP	MIXED CHOIR S1	INTRO THEATER		CONCERT CHOIR S2	A CAPELLA CHOIR S2	PREP	MUSICAL THEATER PROD	CHAMBER CHOIR S2	PREP	MIXED CHOIR S2	INTRO THEATER
Clifford, Thomas	EL	ADV JROTC	ADV JROTC A	PREP	JROTC STAFF A & LET 2A,3A,4A	PREP	PREP	JROTC LET 2,3,4	JROTC LET 2,3,4	ADV JROTC A	ADV JROTC	ADV JROTC B	PREP	JROTC STAFF B, JROTC 2B,3B,4B	PREP	PREP	JROTC LET 2,3,4	JROTC LET 2,3,4	ADV JROTC B
DeLuna, Luis	EL / CS		PREP	CAREER SKILLS	AP STUDIO ART S1	EXPLORE ART	PREP	DRAWING	DRAWING	EXPLORE ART		PREP	CAREER SKILLS	AP STUDIO ART S2	EXPLORE ART	PREP	DRAWING	EXPLORE ART	EXPLORE ART
Frazier, Eric	CTE		CONSTRUCT. 1/2 S1 BLOCK 1/2	CONSTRUCT. 1/2 S1 BLOCK 1/2	GENERAL CONST	PREP	CONSTRUCT. 1/2 BLOCK 5/6	CONSTRUCT. 1/2 BLOCK 5/6	GENERAL CONST	PREP		CONSTRUCT. 1/2 S2, BLOCK 1/2	CONSTRUCT. 1/2 S2, BLOCK 1/2	GENERAL CONST	GENERAL CONST	CONSTRUCT. 1/2 S2, BLOCK 5/6	CONSTRUCT. 1/2 S2, BLOCK 5/6	GENERAL CONST	PREP
Helland, Tim	CTE		3D GAME PROGRAM S1	PREP	INTRO COMP SCIENCE	WEBSITE DESIGN / ADV COMP SCI	ROBOTICS 1	PREP	INTRO COMP SCIENCE	INTRO TO CTE		3D GAME PROGRAM S2	PREP	3D DESIGN & ANIMATION	SERVERS & NETWORKING	ROBOTICS 1 / ROBOTICS 2	PREP	GAME PROGRAM	INTRO COMP SCIENCE
Patterson, Jessica	CTE		POWER / STRUC / TECH SYSTEMS 2, S1	POWER / STRUC / TECH SYSTEMS 3/4, S1, BLOCK 2/6	PREP	POWER / STRUC / TECH SYSTEMS 1, S1	POWER / STRUC / TECH SYSTEMS 2, S1	POWER / STRUC / TECH SYSTEMS 3/4, S1, BLOCK 2/6	PREP	CTE WHEEL AG / HORT / POWER WHEEL S1		POWER / STRUC / TECH SYSTEMS 2, S2	POWER / STRUC / TECH SYSTEMS 3/4, S2 BLOCK 2/6	PREP	POWER / STRUC / TECH SYSTEMS 1, S2	POWER / STRUC / TECH SYSTEMS 2, S2	POWER / STRUC / TECH SYSTEMS 3/4, S2 BLOCK 2/6	PREP	POWER / STRUC / TECH SYSTEMS 1, S2 (9th only)

Lebanon High School 2025-2026 Master Schedule updated 1/15/2026

			RED DAY SCHEDULE, PERIODS 1-4				BLUE DAY SCHEDULE, PERIODS 5-8					RED DAY SCHEDULE, PERIODS 1-4				BLUE DAY SCHEDULE, PERIODS 5-8			
Teacher Name	DEPT	Sem1 PerZ	Sem1 Per1	Sem1 Per2	Sem Per3	Sem1 Per4	Sem1 Per5	Sem1 Per6	Sem1 Per7	Sem1 Per8	Sem2 PerZ	Sem2 Per1	Sem2 Per2	Sem2 Per3	Sem2 Per4	Sem2 Per5	Sem2 Per6	Sem2 Per7	Sem2 Per8
Phearson, Brenda	CTE		HORT 1/2 BLOCK 1,5	HORT 1/2 BLOCK 2/6 S1, AG-CAREER SKILLS (11)	PREP	INTRO AGRICULTURE S1, AG-CAREER SKILLS (11)	HORT 1/2 BLOCK 1,5 S1	HORT 1/2 BLOCK 2/6 S1	PREP	CTE WHEEL AG / HORT / POWER WHEEL S1, AG-CAREER SKILLS (11)		HORT 1/2 BLOCK 1,5 S2	HORT 1/2 BLOCK 2/6 S2	PREP	INTRO AGRICULTURE S2	HORT 1/2 BLOCK 1,5 S2	HORT 1/2 BLOCK 2/6 S2	PREP	INTRO AGRICULTURE S2 (9th only)
Rainey, Leah	CTE/PE		PREP	EMERGENCY MEDICAL RESPONDER S1	YOGA & FITNESS	INTRO HEALTH OCCUP S1	PREP	ADV HEALTH OCCUP	INTRO HEALTH OCCUP S1	INTRO TO CTE		PREP	EMERGENCY MEDICAL RESPONDER S2	YOGA & FITNESS	INTRO HEALTH OCCUP S2	CERT PHARM TECH / CERT NURSING ASSIST BL 5/6	CERT PHARM TECH / CERT NURSING ASSIST BL 5/6	INTRO HEALTH OCCUP S2	PREP
Watts, Christian	EL	ADV JROTC	ADV JROTC A	PREP	JROTC LET 1A	PREP	PREP	JROTC LET 1A	JROTC LET 1A	ADV JROTC A	ADV JROTC	ADV JROTC B	PREP	JROTC LET 1B	PREP	PREP	JROTC LET 1B	JROTC LET 1B	ADV JROTC B
Wells, Jacque	EL					EMERGING BILINGUALS 1A									EMERGING BILINGUALS 1B				
Wilson, Mike	CTE		AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S1	INTERM AGRICULTURE BLOCK 2/6, S1, AG-CAREER SKILLS (11)	PREP	VET SCIENCE 1/2 S1	AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S1	INTERM AGRICULTURE BLOCK 2/6, S1	PREP	CTE WHEEL AG / HORT / POWER WHEEL S1		AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S2	INTERM AGRICULTURE BLOCK 2/6, S2	PREP	VET SCIENCE 1/2 S2	AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S2	INTERM AGRICULTURE BLOCK 2/6, S2	PREP	INTRO AGRICULTURE S2 (9th only)
Garber, Isaac	SPED		APPLIED LANG ARTS A	PREP	WARRIOR 101 S1 (SPED)	APPLIED MATH 1A	WARRIOR 101 (SPED)	CASE MGMT PREP	PREP	TRANSITION PROGRAM		APPLIED LANG ARTS B	PREP	WARRIOR 101 S2 (SPED)	APPLIED MATH 1A	WARRIOR 101 (SPED)	CASE MGMT PREP	PREP	TRANSITION PROGRAM
McDowell, Misty	SPED		CO-TEACH INTEG MATH 1	WARRIOR SUPPORT S1 (10)	PREP	CASE MGMT PREP	APPLIED MATH 2A	WARRIOR SUPPORT S1 (10)	APPLIED MATH 2A	PREP		PRE-ALGEBRA	WARRIOR SUPPORT S2 (10)	PREP	CASE MGMT PREP	APPLIED MATH 2B	WARRIOR SUPPORT S2 (10)	APPLIED MATH 2B	PREP
Moore, Brian	SPED		WARRIOR SUPPORT S1 (11)	APPLIED SOCIAL STUDIES	PREP	TRANSITION PROGRAM	TRANSITION PROGRAM	CASE MGMT PREP	PREP	WARRIOR SUPPORT S1 (11)		WARRIOR SUPPORT S2 (11)	APPLIED SOCIAL STUDIES	PREP	TRANSITION PROGRAM	TRANSITION PROGRAM	CASE MGMT PREP	PREP	WARRIOR SUPPORT S2 (11)
Phillips, Susanne	SPED		TRANSITION PROGRAM	TRANSITION PROGRAM	TRANSITION PROGRAM	PREP	CASE MGMT PREP	LIFE SKILLS	TRANSITION PROGRAM	PREP		TRANSITION PROGRAM	TRANSITION PROGRAM	TRANSITION PROGRAM	PREP	CASE MGMT PREP	TRANSITION PROGRAM	TRANSITION PROGRAM	PREP
Shrum, Sandy	SPED		PREP	LIFE SKILLS	LIFE SKILLS	CASE MGMT PREP	PREP		LIFE SKILLS	LIFE SKILLS		PREP	LIFE SKILLS	LIFE SKILLS	CASE MGMT PREP	PREP	LIFE SKILLS	LIFE SKILLS	LIFE SKILLS
Vandenbos, Jessica	SPED		LIFE SKILLS	CASE MGMT PREP	PREP	WARRIOR SUPPORT S1 (12)	CASE MGMT PREP	APPLIED LANG ARTS A	WARRIOR SUPPORT S1 (12)	VOCATION ROTATION		LIFE SKILLS	CASE MGMT PREP	PREP	WARRIOR SUPPORT S2 (12)	PREP	APPLIED LANG ARTS A / WARRIOR SUPPORT S2	WARRIOR SUPPORT S2 (12)	VOCATION ROTATION
Wallsinger, Brenda	SPED		PREP	SOCIAL COMM	APPLIED SCIENCE A	LIFE SKILLS	LIFE SKILLS	SOCIAL COMM	CASE MGMT PREP	PREP		PREP	SOCIAL COMM	APPLIED SCIENCE B	LIFE SKILLS	LIFE SKILLS	SOCIAL COMM	CASE MGMT PREP	PREP
		# preps	12	15	18	20	15	14	11	21		12	15	17	21	14	14	13	19

Teacher has been
assigned a TA that period



LHS 2025-2026 Master Schedule Class Size Report																						updated 2/6/2026		classes 33+	classes less than 20
		RED DAY SCHEDULE, PERIODS 1-4										BLUE DAY SCHEDULE, PERIODS 5-8													
Teacher Name	DEPT	Sem1 Per2	Sem1 Per1	Sem Per3	Sem1 Per4	Sem1 Per5	Sem1 Per6	Sem1 Per7	Sem1 Per8	S1 TOTALS	Sem2 Per2	Sem2 Per1	Sem2 Per2	Sem2 Per3	Sem2 Per4	Sem2 Per5	Sem2 Per6	Sem2 Per7	Sem2 Per8	S2 TOTALS					
Bernard, Jonathan	LA		PREP	LANG ARTS 10A	AP ENGLISH LANG A (11)	LANG ARTS 10A	PREP	AP ENGLISH LANG A (11)	LANG ARTS 10A			PREP	LANG ARTS 10B	AP ENGLISH LANG A (11)	LANG ARTS 10B	PREP	AP ENGLISH LANG A (11)	LANG ARTS 10B	AP ENGLISH LANG A (11)						
BERNARD totals	LA			30	21	29		21	17	30	148		28	19	32		26	21	26	152					
Bond, Gregory	LA		YEARBOOK DESIGN S1	YEARBOOK DESIGN S1	PREP	ADV LANG ARTS 9A	ADV LANG ARTS 9A	ADV LANG ARTS 9A	PREP	YEARBOOK PHOTO S1			YEARBOOK DESIGN S2	YEARBOOK DESIGN S2	PREP	ADV LANG ARTS 9B	ADV LANG ARTS 9B	ADV LANG ARTS 9B	PREP	YEARBOOK PHOTO S2					
BOND totals	LA		17	27		24	30	26		21	145		18	26		21	29	26		16					
Carleski, Katie	LA		PREP	LANG ARTS 12A	LANG ARTS 12A	CO-TEACH MUSICAL THEATER	PREP	ADV LANG ARTS 10A	CREATIVE WRITING A	CREATIVE WRITING A			PREP	LANG ARTS 12B	LANG ARTS 12B	CO-TEACH MUSICAL THEATER	PREP	ADV LANG ARTS 10B	CREATIVE WRITING B	CREATIVE WRITING B					
CARLESKI totals	LA			30	29			25	21	30	135			24	23	31		18	18	24					
Cupparo, Nick	LA		LANG ARTS 9A	LANG ARTS 9A	PREP	INTRO LIT-MODERN MYTHOLOGY	PREP	LANG ARTS 12A	LANG ARTS 12A	UNION PREP			LANG ARTS 9B	LANG ARTS 9B	PREP	UNION PREP	PREP	LANG ARTS 12B	LANG ARTS 12B	LANG ARTS CR					
CUPPARO totals	LA		27	31		19		31	23		131		26	31				30	26	13					
Morales, Johnny	LA/AVID		LANG ARTS 11A	LANG ARTS 11A	PREP	LANG ARTS 12A	LANG ARTS 9A	LANG ARTS 9A	LANG ARTS 9A	PREP			LANG ARTS 11B	LANG ARTS 11B	PREP	LANG ARTS 12B	LANG ARTS 9B	LANG ARTS 9B	PREP						
Morales totals	LA/AVID		26	26		24	19	25	26		146		25	26		18	24	29	23						
Neely, McKenzie	LA		LANG ARTS 9A	PREP	LANG ARTS 9A	LANG ARTS 9A	AVID 1A	PREP	LANG ARTS 10A	LANG ARTS 10A			LANG ARTS 9B	PREP	LANG ARTS 9B	LANG ARTS 9B	AVID 1B	PREP	LANG ARTS 10B	LANG ARTS 10B					
NEELY totals	LA		27		23	19	29		13	23	134		25		25	14	27		18	18					
Vandehy, Mark	LA		AP ENGLISH LIT A (12)	AP ENGLISH LIT A (12)	ADV LANG ARTS 10A	PREP	MEDIA	MEDIA	ADV SUPPORT S1	PREP			AP ENGLISH LIT B (12)	AP ENGLISH LIT B (12)	ADV LANG ARTS 10B	PREP	MEDIA	MEDIA	ADV SUPPORT S2	PREP					
VANDEHEY totals	LA		28	33	28			24			113		25	33	32				33						
Vernon, Haley	LA		REACH S1	PREP	LANG ARTS 10A	ADV LANG ARTS 10A	LANG ARTS 11A	PREP	LANG ARTS 11A	LANG ARTS 11A			CAREER SKILLS	PREP	LANG ARTS 10B	ADV LANG ARTS 10B	LANG ARTS 11B	PREP	LANG ARTS 11B	LANG ARTS 11B					
VERNON totals	LA		24		28	26	29		28	19	154		24		22	28	27		30	18					
Bond, Lisa	MA		INTEG MATH 1A (9H)	FINANCIAL ALGEBRA A	PREP	MATH LAB 9A	PREP	INTEG MATH 1A (9H)	MATH LAB 9A	FINANCIAL ALGEBRA A			INTEG MATH 1B (9H)	FINANCIAL ALGEBRA B	PREP	MATH LAB 9B	PREP	INTEG MATH 1B (9H)	MATH LAB 9B	FINANCIAL ALGEBRA B					
BOND, Lisa totals	MA		28	19		17		23	15	28	130		23	20		16		25	14	31					
Davenport, Tracie	MA		ACCEL MATH 2A	INTEG MATH 1A (9H)	WARRIOR 101 S1	PREP	INTEG MATH 2A	ACCEL MATH 2A	INTEG MATH 2A	PREP			ACCEL MATH 2B	INTEG MATH 1B (9H)	WARRIOR 101 S2	PREP	INTEG MATH 2B	ACCEL MATH 2B	INTEG MATH 2B	PREP					
DAVENPORT totals	MA		26	28	27		22	29	24		156		28	22	30		21	28	21						
Dixon, Katie	MA		INTEG MATH 1A (9H)	PREP	ACCEL MATH 2A	WARRIOR 101 S1	ACCEL MATH 2A	INTEG MATH 1A (9H)	PREP	ACCEL MATH 2A (10)			INTEG MATH 1B (9H)	PREP	ACCEL MATH 2B	WARRIOR 101 S2	ACCEL MATH 2B	INTEG MATH 1B (9H)	PREP	ACCEL MATH 2B (10)					
DIXON totals	MA		25		31	28	24	22		31	161		22		32	22	28	20		26					
Judy, Kris	MA		INTEG MATH 3A	PRE-CALC A	PRE-CALC A	PREP	INTEG MATH 3A	ADV SUPPORT S1	INTEG MATH 3A	PREP			INTEG MATH 3B	PRE-CALC B	PRE-CALC B	PREP	INTEG MATH 3B	ADV SUPPORT S2	INTEG MATH 3B	PREP					
JUDY totals	MA		16	31	23		28	33	16		147		14	26	22		28	31	18						
O'Malley, Bridget	MA/SC		INTEG MATH 1A (9H)	INTEG MATH 1A (9H)	AP CALCULUS S1	PREP	AP PHYSICS / PHYSICS 1A	INTEG MATH 1A (9H)	INTEG MATH 1A (9H)	PREP			INTEG MATH 1B (9H)	INTEG MATH 1B (9H)	AP CALCULUS S2	PREP	AP PHYSICS / PHYSICS 1B	INTEG MATH 1B (9H)	INTEG MATH 1B (9H)	PREP					
O'MALLEY totals	MA/SC		25	29	10		24	22	25		135		28	29	10		21	17	22						
Rowley, Tim	MA		INTEG MATH 2A	PREP	INTEG MATH 2A	INTEG MATH 1A (10-12)	WARRIOR 101 S1	PREP	WARRIOR 101 S1	INTEG MATH 1A (10-12)			INTEG MATH 2B	PREP	INTEG MATH 2B	INTEG MATH 1B (10-12)	WARRIOR 101 S2	PREP	WARRIOR 101 S2	INTEG MATH 1B (10-12)					
ROWLEY totals	MA		24		29	17	30		31	21	152		19		27	23	31		31	18					
Thomas, Maria	MA/AVID		PREP	AVID 4A	INTEG MATH 3A	INTEG MATH 3A	PREP	INTEG MATH 3A	STATISTICS A	INTEG MATH 3A			PREP	AVID 4B	INTEG MATH 3B	INTEG MATH 3B	PREP	INTEG MATH 3B	STATISTICS B	INTEG MATH 3B					
THOMAS totals	MA/AVID			23	25	27		31	19	28	153			20	20	19		25	13	21					
Boyles, Meghan	SC		CHEMISTRY A	PREP	CHEMISTRY A	CHEMISTRY A	BIOLOGY A	PREP	AVID 2A	BIOLOGY A			CHEMISTRY B	PREP	CHEMISTRY B	CHEMISTRY B	BIOLOGY B	PREP	AVID 2B	BIOLOGY B					
BOYLES totals	SC		23		25	23	25		21	25	142		25		20	15	18		19	20					
Eberhart, Cameron	SC		BIOLOGY A	WARRIOR 101 S1	BIOLOGY A	PREP	AP BIOLOGY S1	BIOLOGY A	BIOLOGY A	PREP			BIOLOGY B	WARRIOR 101 S2	BIOLOGY B	PREP	AP BIOLOGY S2	BIOLOGY B	BIOLOGY B	PREP					
EBERHART totals	SC		24	26	29		19	28	17		143		29	30	32		14	31	19						
McElroy, Brooklyn	SC		PHYSICAL SCIENCE A	EARTH SCIENCE	PHYSICAL SCIENCE A	PREP	PHYSICAL SCIENCE A	PHYSICAL SCIENCE A	AVID 2A	PREP			PHYSICAL SCIENCE B	EARTH SCIENCE	PHYSICAL SCIENCE B	PREP	PHYSICAL SCIENCE B	PHYSICAL SCIENCE B	AVID 2B	PREP					
MCELROY TOTALS	SC		29	20	32		21	30	16		148		26	22	30		21	28	13						
Potthoff, Anthony	SC		PREP	MARINE SCIENCE A	ENVIRON SCIENCE A / AP ENV SCI A	ADV SUPPORT S1	PREP	MARINE SCIENCE A	MARINE SCIENCE A	ADV SUPPORT S1			PREP	MARINE SCIENCE B	ENVIRON SCIENCE B / AP ENV SCI B	ADV SUPPORT S2	PREP	MARINE SCIENCE B	MARINE SCIENCE B	ADV SUPPORT S2					
POTTHOFF TOTALS	SC			18	32	32		25	20	21	148			11	29	32		28	18	32					
Solis, Samantha	SC		PHYSICAL SCIENCE A	PHYSICAL SCIENCE A	PREP	PHYSICAL SCIENCE A	PHYSICAL SCIENCE A	FORENSIC SCIENCE	AVID 3A	PREP			PHYSICAL SCIENCE B	PHYSICAL SCIENCE B	PREP	PHYSICAL SCIENCE B	PHYSICAL SCIENCE B	FORENSIC SCIENCE	AVID 3B	PREP					
SOLIS totals	SC		27	27		28	20	29	19		150		27	30		25	19	23	18						
Fletcher, Joan	SC		ACCEL BIOLOGY A	ACCEL BIOLOGY A	PREP	ACCEL BIOLOGY A	ANAT/PHYS S1	ANAT/PHYS S1	PREP	ANAT/PHYS S1			ACCEL BIOLOGY B	ACCEL BIOLOGY B	PREP	ACCEL BIOLOGY B	ANAT/PHYS S2	ANAT/PHYS S2	PREP	ANAT/PHYS S2					
FLETCHER totals	SC		27	32		31	21	31		14	156		28	31		31	19	27		17					
Bauer, Brad	SS		US HISTORY A	US HISTORY A	US HISTORY A	PREP	US HISTORY A	US HISTORY A	US HISTORY A	PREP			US HISTORY B	US HISTORY B	US HISTORY B	PREP	US HISTORY B	US HISTORY B	US HISTORY B	PREP					
BAUER, B totals	SS		29	26	30		22	30	26		163		26	31	24		24	33	31						
Carpenter-Walker, Tina	SS		AP US GOVT (GOV)	US GOVT	ECONOMICS	PREP	ECONOMICS	AP US GOVT (GOV)	ECONOMICS	PREP			AP US GOVT (EC)	ECONOMICS	ECONOMICS	PREP	US GOVT	AP US GOVT (EC)	ECONOMICS	PREP					
CW totals	SS		28	28	30		32	25	24		167		28	25	17		28	25	19						
Gibson, Jeremy	SS/AVID		US GOVT	INTRO PSYCHOLOGY	PREP	AP PSYCHOLOGY S1	INTRO PSYCHOLOGY	PREP	AVID 3A	ADV SUPPORT S1			US GOVT	US GOVT	PREP	AP PSYCHOLOGY S2	INTRO PSYCHOLOGY	PREP	AVID 3B	ADV SUPPORT S2					
GIBSON totals	SS/AVID		33	30		24	24		19	25	155		20	15		20	25		19	31					
Howell, Jodi	SS		LEADERSHIP S1	AVID COORD PREP	AP US HISTORY A	PREP	LEADERSHIP S1	PREP	AP US HISTORY A	US HISTORY A			LEADERSHIP S2	AVID COORD PREP	AP US HISTORY B	PREP	LEADERSHIP S2	PREP	AP US HISTORY B	US HISTORY B					
HOWELL totals	SS		31		21		30		22	21	125		26		18		28		16	17					
Larcombe, Matt	SS/ELL		PREP	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	PREP			REACH S2	PREP	GLOBAL STUDIES 9	GLOBAL STUDIES 9	GLOBAL STUDIES 9	PREP	GLOBAL STUDIES 9	GLOBAL STUDIES 9					
LARCOMBE totals	SS/ELL			25	29	21	18	22	18		133		21		32	22	29		22	29					
Randklev, Bonita	SS		PREP	CRIMINOLOGY	AP HUMAN GEOG S1	UNION PREP	PREP	AP HUMAN GEOG S1	US GOVT	UNION PREP			PREP	CRIMINOLOGY	AP HUMAN GEOG S2	UNION PREP	PREP	AP HUMAN GEOG S2	CRIMINOLOGY	UNION PREP					
RANDKLEV totals	SS			25	20			21	32		98			31	22			17	21						
Woods, Toni-Lynn	SS		GLOBAL STUDIES 10	PREP	AP WORLD HIST S1	GLOBAL STUDIES 10	GLOBAL STUDIES 10	PREP	AP WORLD HIST S1	GLOBAL STUDIES 10			PREP	GLOBAL STUDIES 10	AP WORLD HIST S2	GLOBAL STUDIES 10	GLOBAL STUDIES 10	PREP	AP WORLD HIST S2	GLOBAL STUDIES 10					
WOODS totals	SS		23		19	29	28		20	31	150			30	18	15	20		16	19					
Cox, Michael	PE/HL		WEIGHT TRAINING	WEIGHT TRAINING	FRESHMAN PE	PREP	WEIGHT TRAINING	FRESHMAN PE	FRESHMAN WEIGHTS	PREP			HEALTH 2	HEALTH 2	WEIGHT TRAINING	PREP	LIFEGUARD TRAINING	FRESHMAN WEIGHTS	HEALTH 2	PREP					
COX totals	PE/HL		27	36	27	1	33</																		

LHS 2025-2026 Master Schedule Class Size Report

updated 2/6/2026

classes
33+

classes less
than 20

		RED DAY SCHEDULE, PERIODS 1-4					BLUE DAY SCHEDULE, PERIODS 5-8																
Teacher Name	DEPT	Sem1 Per2	Sem1 Per1	Sem1 Per2	Sem Per3	Sem1 Per4	Sem1 Per5	Sem1 Per6	Sem1 Per7	Sem1 Per8	S1 TOTALS	Sem2 Per2	Sem2 Per1	Sem2 Per2	Sem2 Per3	Sem2 Per4	Sem2 Per5	Sem2 Per6	Sem2 Per7	Sem2 Per8	S2 TOTALS		
CANTY totals	EL	18	20				28		13	29	108	14	19				29		12		74		
Christensen, Emma	EL		CONCERT CHOR S1	A CAPELLA CHOR S1	PREP	INTRO MUSICAL THEATER	CHAMBER CHOR S1	PREP	MIXED CHOR S1	INTRO THEATER			CONCERT CHOR S2	A CAPELLA CHOR S2	PREP	MUSICAL THEATER PROD	CHAMBER CHOR S2	PREP	MIXED CHOR S2	INTRO THEATER			
CHRISTENSEN totals	EL		23	14		56	21		30	26	170		24	14		31	23		33	23	148		
Clifford, Thomas	EL	ADV JROTC	ADV JROTC A	PREP	JROTC STAFF A & LET 2A,3A,4A	PREP	PREP	JROTC LET 2,3,4	JROTC LET 2,3,4	ADV JROTC A		ADV JROTC	ADV JROTC B	PREP	JROTC STAFF B, JROTC 2B,3B, 4B	PREP	PREP	JROTC LET 2,3,4	JROTC LET 2,3,4	ADV JROTC B			
CLIFFORD totals	EL	12	9		23			14	6	8	72	11	8		22			11	5	10	67		
DeLuna, Luis	EL		PREP	CAREER SKILLS	AP STUDIO ART S1	EXPLORE ART	PREP	DRAWING	DRAWING	EXPLORE ART			PREP	CAREER SKILLS	AP STUDIO ART S2	EXPLORE ART	PREP	DRAWING	EXPLORE ART	EXPLORE ART			
DELUNA totals	EL			25	28	27		31	20	31	162			25	23	31		29	31	32	171		
Frazier, Eric	CTE		CONSTRUCT. 1/2 S1 BLOCK 1/2	CONSTRUCT. 1/2 S1 BLOCK 1/2	GENERAL CONST	PREP	CONSTRUCT. 1/2 BLOCK 5/6	CONSTRUCT. 1/2 BLOCK 5/6	GENERAL CONST	PREP			CONSTRUCT. 1/2 S2, BLOCK 1/2	CONSTRUCT. 1/2 S2, BLOCK 1/2	GENERAL CONST	GENERAL CONST	CONSTRUCT. 1/2 S2, BLOCK 5/6	CONSTRUCT. 1/2 S2, BLOCK 5/6	GENERAL CONST	PREP			
FRAZIER totals	CTE		20	20	19		21	21	20		80		23	23	24	24	25	25	22		118		
Helland, Tim	CTE		3D GAME PROGRAM S1	PREP	INTRO COMP SCIENCE	WEBSITE DESIGN / ADV COMP SCI	ROBOTICS 1	PREP	INTRO COMP SCIENCE	INTRO TO CTE			3D GAME PROGRAM S2	PREP	3D DESIGN & ANIMATION	SERVERS & NETWORKING	ROBOTICS 1 / ROBOTICS 2	PREP	GAME PROGRAM	INTRO COMP SCIENCE			
HELLAND totals	CTE		18		27	15	29		22	25	136		13		20	15	21		23	27	119		
Patterson, Jessica	CTE		POWER / STRUC / TECH SYSTEMS 2, S1	POWER / STRUC / TECH SYSTEMS 3/4, S1, BLOCK 2/6	PREP	POWER / STRUC / TECH SYSTEMS 1, S1	POWER / STRUC / TECH SYSTEMS 2, S1	POWER / STRUC / TECH SYSTEMS 3/4, S1, BLOCK 2/6	PREP	CTE WHEEL AG / HORT / POWER WHEEL S1			POWER / STRUC / TECH SYSTEMS 2, S2	POWER / STRUC / TECH SYSTEMS 3/4, S2 BLOCK 2/6	PREP	POWER / STRUC / TECH SYSTEMS 1, S2	POWER / STRUC / TECH SYSTEMS 2, S2	POWER / STRUC / TECH SYSTEMS 3/4, S2 BLOCK 2/6	PREP	POWER / STRUC / TECH SYSTEMS 1, S2 (9th only)			
Patterson totals	CTE		14	15		15	15	17		25	101		9	13		20	18	16		28	104		
Phearson, Brenda	CTE		HORT 1/2 BLOCK 1,5	HORT 1/2 BLOCK 2/6 S1, AG-CAREER SKILLS (11)	PREP	INTRO AGRICULTURE S1, AG-CAREER SKILLS (11)	HORT 1/2 BLOCK 1,5 S1	HORT 1/2 BLOCK 2/6 S1	PREP	CTE WHEEL AG / HORT / POWER WHEEL S1, AG-CAREER SKILLS (11)			HORT 1/2 BLOCK 1,5 S2	HORT 1/2 BLOCK 2/6 S2	PREP	INTRO AGRICULTURE S2	HORT 1/2 BLOCK 1,5 S2	HORT 1/2 BLOCK 2/6 S2	PREP	INTRO AGRICULTURE S2 (9th only)			
PHEARSON totals	CTE		11	17		20	11	19		28	106		12	21		22	10	21		18	104		
Rainey, Leah	CTE/PE		PREP	EMERGENCY MEDICAL RESPONDER S1	YOGA & FITNESS	INTRO HEALTH OCCUP S1	PREP	ADV HEALTH OCCUP	INTRO HEALTH OCCUP S1	INTRO TO CTE			PREP	EMERGENCY MEDICAL RESPONDER S2	YOGA & FITNESS	INTRO HEALTH OCCUP S2	CERT PHARM TECH / CERT NURSING ASSIST BL 5/6	CERT PHARM TECH / CERT NURSING ASSIST BL 5/6	INTRO HEALTH OCCUP S2	PREP			
RAINEY totals	CTE/PE		22	27	29		29	24	31		162		21	26	27	12	13	28			114		
Watts, Christian	EL	ADV JROTC	ADV JROTC A	PREP	JROTC LET 1A	PREP	PREP	JROTC LET 1A	JROTC LET 1A	ADV JROTC A		ADV JROTC	ADV JROTC B	PREP	JROTC LET 1B	PREP	PREP	JROTC LET 1B	JROTC LET 1B	ADV JROTC B			
WATTS totals	EL	16	15		14			9	17	16	87	18	18		16			10	21	14	97		
Wells, Jacque	ELL					EMERGING BILINGUALS 1A										EMERGING BILINGUALS 1B							
WELLS totals	ELL					9					9					9					9		
Wilson, Mike	CTE		AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S1	INTERM AGRICULTURE BLOCK 2/6, S1, AG-CAREER SKILLS (11)	PREP	VET SCIENCE 1/2 S1	AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S1	INTERM AGRICULTURE BLOCK 2/6, S1	PREP	CTE WHEEL AG / HORT / POWER WHEEL S1			AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S2	INTERM AGRICULTURE BLOCK 2/6, S2	PREP	VET SCIENCE 1/2 S2	AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S2	INTERM AGRICULTURE BLOCK 2/6, S2	PREP	AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S2 (9th only)			
WILSON totals	CTE		20	18		10	19	14		28	109		17	16		9	16	12		25	95		
Garber, Isaac	SPED		APPLIED LANG ARTS A	PREP	WARRIOR 101 S1 (SPED)	APPLIED MATH 1A	WARRIOR 101 (SPED)	CASE MGMT PREP	PREP	TRANSITION PROGRAM			APPLIED LANG ARTS B	PREP	WARRIOR 101 S2 (SPED)	APPLIED MATH 1A	WARRIOR 101 (SPED)	CASE MGMT PREP	PREP	TRANSITION PROGRAM			
GARBER totals	SPED		21		27	16	30			16	110		22		30	16	25			17	110		
Moore, Brian	SPED		WARRIOR SUPPORT S1 (11)	APPLIED SOCIAL STUDIES	PREP	TRANSITION PROGRAM	TRANSITION PROGRAM	CASE MGMT PREP	PREP	WARRIOR SUPPORT S1 (11)			WARRIOR SUPPORT S2 (11)	APPLIED SOCIAL STUDIES	PREP	TRANSITION PROGRAM	TRANSITION PROGRAM	CASE MGMT PREP	PREP	WARRIOR SUPPORT S2 (11)			
MOORE totals	SPED		12	15		16	16			23	82		12	20		17	17			20	86		
McDowell, Misty	SPED		CO-TEACH INTEG MATH 1	WARRIOR SUPPORT S1 (10)	PREP	CASE MGMT PREP	APPLIED MATH 2A	WARRIOR SUPPORT S1 (10)	APPLIED MATH 2A	PREP			PRE-ALGEBRA	WARRIOR SUPPORT S2 (10)	PREP	CASE MGMT PREP	APPLIED MATH 2B	WARRIOR SUPPORT S2 (10)	APPLIED MATH 2B	PREP			
MCDOWELL totals	SPED		19			17	21	20			77		16	20		16	20	19			91		
Phillips, Susanne	SPED		TRANSITION PROGRAM	TRANSITION PROGRAM	TRANSITION PROGRAM	PREP	CASE MGMT PREP	LIFE SKILLS	TRANSITION PROGRAM	PREP			TRANSITION PROGRAM	TRANSITION PROGRAM	TRANSITION PROGRAM	PREP	CASE MGMT PREP	TRANSITION PROGRAM	TRANSITION PROGRAM	PREP			
PHILLIPS totals	SPED		16	16	16			16	16		80		17	17	17			17	17		85		
Shrum, Sandy	SPED		PREP	LIFE SKILLS	LIFE SKILLS	CASE MGMT PREP	PREP	LIFE SKILLS	LIFE SKILLS	LIFE SKILLS			PREP	LIFE SKILLS	LIFE SKILLS	CASE MGMT PREP	PREP	LIFE SKILLS	LIFE SKILLS	LIFE SKILLS			
SHRUM totals	SPED		12	12			13	13	12		62		9	10				12	10	10	51		
Vandenbos, Jessica	SPED		LIFE SKILLS	CASE MGMT PREP	PREP	WARRIOR SUPPORT S1 (12)	CASE MGMT PREP	APPLIED LANG ARTS A	WARRIOR SUPPORT S1 (12)	VOCATION ROTATION			LIFE SKILLS	CASE MGMT PREP	PREP	WARRIOR SUPPORT S2 (12)	PREP	APPLIED LANG ARTS A / WARRIOR SUPPORT S2 (12)	WARRIOR SUPPORT S2 (12)	VOCATION ROTATION			
VANDENBOS totals	SPED		13			20		12	16	12	73		12			22		15	16	9	74		
Wallsinger, Brenda	SPED		PREP	SOCIAL COMM	APPLIED SCIENCE A	LIFE SKILLS	LIFE SKILLS	SOCIAL COMM	CASE MGMT PREP	PREP			PREP	SOCIAL COMM	APPLIED SCIENCE B	LIFE SKILLS	LIFE SKILLS	SOCIAL COMM	CASE MGMT PREP	PREP			
Wallsinger totals	SPED		8	22	7	13	10				60		8	22	5	12	14				61		
Teacher Aides / Office Aides			3	3	20	7	5	16	3	3	60		3	9	14	5	5	9	2	3	50		
# preps			12	15	18	20	15	14	11	21	S1 TOTAL		12	15	17	21	14	14	13	19	S2 TOTAL		
#seats filled/ period	93		950	971	932	803	933	958	949	824	7372	89	906	944	898	745	897	919	900	775	6989		
Avg seats / period			23	24	24	22	24	23	21	24	Avg seats / period		21	23	23	21	23	23	21	22	Avg seats / period		
OPEN PERIODS			51	21	55	190	58	31	45	167	OPEN PERIODS		69	21	67	219	69	46	64	190	OPEN PERIODS		
ALTERNATIVE PROGRAMS				1001	992	987	993	991	989	994	991		975	965	965	964	966	965	964	965			
GRADUATION ALLIANCE			6	seats/period + open periods																			
EVERGREEN VIRTUAL CLIMB			43																				
RALSTON			11																				
TUTORING			64																				
HOMESCHOOL SHARED-TIME			6																				
0 FTE Baker Web			2																				
			2																				

	2025-2026 CTE Wheel Rotations																	
	INTRO TO CTE - BENEDICT, BUTLER, HELLAND, RAINEY																	
	Dates		Sept 5 - Oct 1	Oct 3 - Oct 30	Nov 6 - Dec 8	Dec 10 - Jan 23												
Section #	Rotation Order	Rm	10 blue days	10 blue days	10 blue days	11 blue days	Original Section Data	9/16/25										
19258CTEW-0003	Benedict, Mardy	721					Last Name	First Name	Course Title	Section ID	Begin Period	Term Code	Room	Total Female	Total Male	Total Students	Max Students	Open Seats
19258CTEW-0002	Butler, Jacob	109					Rainey	Leah	INTRO TO CTE	19258CTEW-0001	8	S1	207	11	19	30	31	1
19258CTEW-0004	Helland, Tim	724					Butler	Jacob	INTRO TO CTE	19258CTEW-0002	8	S1	109	20	12	32	31	-1
19258CTEW-0001	Rainey, Leah	207					Benedict	Mardy	INTRO TO CTE	19258CTEW-0003	8	S1	721	17	16	33	31	-2
							Helland	Tim	INTRO TO CTE	19258CTEW-0004	8	S1	724	12	18	30	31	1
	INTRO CTE - AGRIC/HORT/POWER		At the 6 week mark, students will rotate to the next teacher				Original Section Data	9/16/25										
	Dates		Sept 5 - Oct 10	Oct 14 - Nov 21	Nov 25 - Jan 23		Last Name	First Name	Course Title	Section ID	Begin Period	Term Code	Room	Total Female	Total Male	Total Students	Max Students	Open Seats
Section #	Rotation Order	Rm	13 blue days	13 blue days	15 blue days		Wilson	Mike	INT CTE-AG/HORT/POWER S1	18001WHL-00001	8	S1	LL EA	10	16	27	31	4
18001WHL-00003	Patterson, Jessica	702					Phearson	Brenda	INT CTE-AG/HORT/POWER S1	18001WHL-00002	8	S1	LL WE	13	19	32	31	-1
18001WHL-00002	Phearson, Brenda	LL EAST					Patterson	Jessica	INT CTE-AG/HORT/POWER S1	18001WHL-00003	8	S1	702	10	23	33	31	-2
18001WHL-00001	Wilson, Mike	LL WEST																
	December 10-14 Nashville ACTE conference																	

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 13, 2026 **Meeting Date:** February 19, 2026

Re: Board Operating Agreements

Purpose

Board operating agreements establish clear expectations for how the Board of Directors and superintendent work together and how board members interact with one another. They support effective governance, professional relationships, and a focus on student success. Sample operating agreements are included in this packet.

Why This Matters

- Clarifies roles and responsibilities
- Strengthens communication and trust
- Supports consistent, effective governance practices
- Addresses operational or governance challenges from prior years
- Complements (but does not replace) board policy

When Agreements Are Developed

- Typically during a work session

Two Recommended Agreements (OSBA Guidance)

1. Board–Superintendent Operating Agreement
 - Expectations between the full board and the superintendent
 - Communication norms
 - Roles in governance vs. administration
2. Board Member Operating Agreement
 - How board members work together
 - Norms for collaboration, respect, and decision-making
 - Expectations for individual and collective behavior

How the Process Begins

- Identify priority topics
- Review of existing board policies for alignment
- Participation in a roles and responsibilities governance workshop

Support Available

- OSBA provides training and facilitation services to guide boards through the operating agreement process and support best practices in governance.

Potential Next Steps for LCSD

- Schedule a work session
- Identify priority topic areas
- Determine interest in OSBA facilitation support (typically a 3-hour work session if facilitated by OSBA)

BOARD – SUPERINTENDENT OPERATING AGREEMENT SAMPLE

PURPOSE:

The Board of Directors is the educational policymaking body for (organization). To effectively meet the system's challenges the School Board and Superintendent must function together as a leadership team. To ensure unity among team members, effective group agreements must be in place. The following are the group agreements for the Board and Superintendent.

COLLABORATIVE GOVERNANCE:

1. Members of the Board and the Superintendent shall work together as a team; modeling lifelong learning and collaboration.
2. Board members shall recognize and respect the Superintendent's responsibility to manage the school district and to direct employees in district and school matters.
3. Board members shall give careful consideration, listening to all perspectives, to all issues brought to the board by individuals and district leadership.
4. The Board shall make decisions only at properly called meetings. Board members recognize that individual members have no authority to take individual action in policy or district and school administrative matters, unless so authorized by board vote.

COMMUNICATION AGREEMENTS:

1. Board members shall follow the chain-of-command and communicate directly with the Superintendent when a question arises, or a concern or complaint is voiced by a staff member, student, parent or community member.
2. Board Members shall communicate directly with the Superintendent or Board Chair prior to meetings of the board to address questions and/or concerns about agenda items.
3. Board members and the Superintendent shall communicate one-on-one, when an individual concern arises, with any member of the board-superintendent team as appropriate.

BOARD EXPECTATIONS OF THE SUPT:

1. Identify one and place here.
2. Identify one and place here.
3. Identify one and place here.
4. Identify one and place here.
5. Identify one and place here.

SUPERINTENDENT'S EXPECTATIONS OF THE BOARD:

1. Identify one and place here.
2. Identify one and place here.
3. Identify one and place here.
4. Identify one and place here.
5. Identify one and place here.

SIGNATURES OF AGREEMENT:

Date _____



OREGON SCHOOL BOARDS ASSOCIATION

1201 Court St NE, Ste 400 | Salem, OR 97301 | 503-588-2800 or 800-578-6722

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BOARD-SUPERINTENDENT WORKING AGREEMENT

BOARD'S EXPECTATIONS OF THE SUPERINTENDENT

1. Work toward becoming a team with board members.
2. Respect and acknowledge the board's role in setting policy and overseeing the performance of the superintendent.
3. Work with the board to establish a clear vision for the school district.
4. Prepare preliminary goals annually for the board's considerations.
5. Provide data to the board members so that data-driven decisions can be made.
6. Possess a working knowledge of all legal and local policies.
7. Inform the board of all critical information including relevant trends, anticipated adverse media coverage or critical external or internal change.
8. Distribute appropriate information to all board members.
9. Communicate with board members promptly and effectively.
10. Distribute the board agenda by _____ (time, day) prior to the regularly scheduled board meetings on _____ (day) of the following week, except when major holidays fall on Friday.
11. Respect the confidentiality requirement of board meeting executive sessions.
12. Treat all board members professionally.
13. Communicate to individual board members if a problem or issue is observed developing with an individual board member.
14. Conduct a self-assessment prior to the board's evaluation of the superintendent's job performance.
15. Represent the school district by being visible in the community.
16. Provide follow-up information to board members on concerns and issues they have referred to the superintendent—close the communication loop.

SUPERINTENDENT'S EXPECTATIONS OF THE BOARD

1. Recognition of the superintendent as the educational leader of the school district.
2. Willingness to share the success and failures of the school system with the superintendent.
3. Assistance in gaining acceptance and support in the community.
4. Willingness to abide by its own rules, policies and code of ethical conduct.
5. Willingness, within budget constraints, to provide the superintendent with adequate staff and clerical assistance.
6. Willingness to acknowledge and follow the chain of command of the school district.
7. Respect for the confidentiality requirement of board meeting executive sessions.
8. Avoidance of seeking personal privilege.
9. Willingness to participate in professional development activities at the local, state and national level.
10. Effort to foster unity, harmony and open communications within the board.
11. Understanding of the relative or complementary role of the superintendent and board in policy making.
12. Careful consideration of each recommendation made by the superintendent.
13. Insistence on all available facts and data before making a decision.
14. Willingness to study and evaluate educational issues affecting the school district.
15. Practice of avoiding surprise items at board meetings.
16. Integrity of the highest order.



EXAMPLE 1 SCHOOL BOARD OPERATING AGREEMENT

Date: _____

PURPOSE:

For the purpose of enhancing teamwork among members of the board and between the board and the administration, we, the members of the School District Senior Leadership Team (board and superintendent) do hereby publicly commit ourselves collectively and individually to the following operating protocol:

1. **Don't spring surprises** on other board members or the superintendent. Surprises to the board or the superintendent will be the exception, not the rule. We agree to ask the board chair or the superintendent to place an item on the agenda instead of bringing it up unexpectedly at the meeting.
2. **Communication** between staff and the board is encouraged as long as it follows board policy. The senior leadership team recognizes that "good," "timely," "open" and "constant" communication regarding school district issues is extremely important. We will strive to anticipate issues which may become important or are sensitive to our school district and district stakeholders.
3. **Follow the chain of command.** The last stop, not the first, will be the board. We agree to follow the chain of command and insist that others do so. While the board is eager to listen to its constituents and staff, each inquiry is to be referred to the person who can properly and expeditiously address the issue. Board requests that will likely require considerable time or have political implications are to be directed to the superintendent. All personnel complaints and criticisms received by the board or its individual members will be directed to the superintendent.
4. **Own the collective decision making process.** The senior leadership team will support decisions made by the board and/or the administrative team once a decision is made. We will support the majority decision(s).
5. **Exemplify the governance role.** The leadership team (board and superintendent) will support the policies our district currently has in place. We will continue to annually study and review policies for effectiveness and appropriately engage key stakeholders in the development or deletion of policies and policy revisions. We will maintain and apply district policies consistently while being cognizant of and recognizing the potential uniqueness of any given situation.
6. **Annually conduct a self-assessment/evaluation.** The board will address its behavior by yearly self-evaluation and by addressing itself to any individual problems, such as poor meeting attendance or disclosure of confidential information.
7. **Clearly state goals.** The board will set clear goals for itself and the superintendent. The board and superintendent will set clear goals for the district.

continued on back

8. **Utilize CEO input.** The superintendent is the chief executive officer of the senior leadership team and should make recommendations, proposals or suggestions on most matters that come before the board.
9. **Board acts only as a body.** Individual board members do not have authority. Only the board as a whole has authority. We agree that an individual board member will not take unilateral action. The board chair will communicate the position(s) of the board on controversial issues. When board members serve on various board committees, their role shall be defined by the board as silent observer or active participant.
10. **Meeting protocol.** Conduct at a board meeting is very important. We desire to have a legacy of a well-functioning, effective board. We agree to avoid words and actions that create a negative impression on an individual, the board or the district. We will be open-minded and willing to deeply listen to all speakers/presenters. We agree that we can disagree and will do so using common courtesy and respect for others. We will not react to impromptu complaints on the spot, but will assure any individual(s) that the school district will follow up.
11. **Avoid marathon board meetings.** To be efficient and effective, long board meetings should be avoided. Points should be made in as few words as possible; speeches at board meetings will be minimal. If a board member believes s/he doesn't have enough information or has questions, either the superintendent or board chair is to be called before the meeting.
12. **Practice efficient decision-making.** Board meetings are for decision-making, action and votes, not endless discussion. We agree to move to the question when discussion is repetitive.
13. **Speak to agenda issues.** The board will not converse with the audience. We agree to speak to the issues on the agenda and attend to our fellow board members. Facts and information needed from the administration will be referred to the superintendent.
14. **Executive/closed sessions** will be held only for legally appropriate subjects. Executive sessions will be held only when specific needs arise. Board members will be extremely sensitive to the legal ramifications of their meetings and comments.
15. **Children's interests come first.** The board will represent the needs and interests of all the children in our district.



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EXAMPLE 2 SCHOOL BOARD OPERATING AGREEMENT

BOARD ROLES & RESPONSIBILITIES

1. Focus on governance: policy-making, strategic planning and evaluation (curriculum, district performance and superintendent).
2. Uphold the legal, compliance and confidentiality requirements on all matters arising from board meetings and executive session.
3. Recognize the role of the chair to speak for and about the board to the press and public groups. Recognize the role of the chair to convene meetings, execute documents as appropriate, and develop the agenda with the vice chair and superintendent.
4. The board and superintendent will participate annually in establishing goals and objectives for themselves and the district.
5. The board will act as ambassadors to the schools, the community and the district.

HOW WE OPERATE & MAKE DECISIONS

6. Make decisions as a whole board only at properly called meetings.
7. Support decisions of the majority. Once a decision is made, members will support the decision of the majority.
8. Two (three, depending on policy) board members must agree before an item is placed on a meeting agenda.
9. Start and end meetings on time.
10. Notify the school administration before visiting a school in the role of school board member.

HOW WE COMMUNICATE

11. Communicate directly with the superintendent when information is needed or a question arises. Specific questions concerning information contained in the board packet may be addressed to the person providing the information.
12. The chair responds to group email sent to the board.
13. Be mindful that you represent the board in public and that no individual board member has the authority to speak for the board.
14. Board members will communicate with one another should an issue or problem develop between them.



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Lebanon Community Schools

Code: **KG**
Adopted: 10/7/02
Readopted: 3/17/11, 10/10/24
Orig. Code(s): KG

Community Use of District Facilities

The Board supports the community use of district facilities by community members for recreation, education and service activities. The district reserves the right to deny or cancel facility use when such action is determined to be in the best interest of the district.

All individuals or groups shall pay a usage fee except, authorized school organizations, local nonreligious/nonprofit youth organizations, active business/school partners, and other organizations or groups who have obtained a fee waiver from the superintendent or designee. Long-term use (e.g., Linn-Benton Community College and local municipalities) may be charged based on a mutually agreed contract rather than the fee schedule.

Individuals or groups using district facilities are required to show proof of required liability insurance as outlined in the administrative regulation for this policy.

The superintendent or designee may waive the fee charge for other organizations or groups if that action is determined to be in the best interest of the district and community.

The following order will be used to determine priority for usage of facilities and grounds:

1. District activities involving students in activities related to the instructional program;
2. District activities involving students in extracurricular activities;
3. District activities involving adults;
4. Lebanon community youth programs;
5. Other community programs.

Use of tobacco products or any other smoking or vaping product and possession of alcoholic beverages, illegal drugs and weapons are prohibited in district facilities and on district grounds.

The superintendent or designee is responsible for the development of administrative regulations guiding details of facility usage.

END OF POLICY

Legal Reference(s):

[ORS 330.430](#)

[ORS 332.107](#)

[ORS 332.172](#)

Cross Reference(s):

EDC/KGF - Authorized Use of District Equipment and Materials

KGF/EDC - Authorized Use of District Equipment and Materials

KI - Public Solicitation in District Facilities

Community Use of District Facilities

Categories and Fee Classification

Categories of Use

1. Nonprofit (by IRS classification) organizations composed primarily of students/patrons of this district engaged in activities involving no additional expenses to the district, and substantially related to the educational programs of the district, will pay no fee except Class I fees, as applicable.
2. Organizations composed of employees of the district engaged in general meetings, educational projects, and similar activities directly related to their employment, or engaged in district supported programs shall pay only classification I fees as applicable. If engaged in activities primarily related to the general purposes of the organization and not specifically related to the district, they will pay Class I and II fees, as applicable.
3. Nonprofit (by IRS classification), political, economic, artistic, civic, social, fraternal, religious or similar organizations meeting for the stated purposes of the organization will pay Class I and II fees, as applicable.
4. Nonprofit (by IRS classification) organizations composed of residents of the district engaged in fund raising activities, if the net proceeds thereof are specifically identified and retained and segregated for the general benefit of children of the district, will pay Class I fees, as applicable.
5. Nonprofit (by IRS classification) organizations composed substantially of residents of the district engaged in fund raising activities, where the net proceeds are identified and retained for the direct benefit of the patrons, will pay Class I and II fees, as applicable.
6. Nonprofit (by IRS classification) organizations or persons desiring to use the facilities for fund raising activities will pay the appropriate Class I and II fees, as applicable.
7. Profit-making organizations or persons desiring to use district facilities will pay the appropriate Class I and III fees, as applicable.
8. The district may require deposits or charges for special requests not covered by the policy.
9. The district retains the right to deny anyone further use due to security breach, damage to facilities or other improper action. Problems with user groups (damage, etc.) will be documented and may preclude future use.
10. OSAA sanctioned competitions shall be charged based on negotiated contract agreements between OSAA representatives and Lebanon Community School District representatives.

11. If there is a question as to the group's classification, it will be reviewed by the facilities services office and a decision will be rendered.

Fee Classification

The district will seek to achieve maximum economic benefit from its ability to rent or lease District facilities, but may establish criteria for circumstances that justify a reduced fee.

1. Class I: Where applicable, salaries for custodians and other auxiliary employees, which will include both the direct out-of-pocket costs and a sum for overhead and administration. A fee for utilities costs is included in the charges to all user groups.
2. Class II: A nominal rental charge for the use of buildings, facilities, or equipment. Reasonable rental charge is defined as an amount less than estimated actual cost.
3. Class III: A reasonable rental charge for the use of the buildings, facilities, or equipment. Reasonable rental charge is defined as an amount approximating estimated actual cost.

Appeal of Category of Fee Classification

1. The director of facilities or designee has the discretion to apply such fees as deemed appropriate. Fees may be established for long time use agreements.
2. When an applicant objects to the category and fee classification assigned by the director of facilities or designee, the director of facilities or designee will refer the application to the superintendent or designee for action.

Use of District Equipment

In order to assure that equipment provided in the schools for the education of young people will be most beneficially used for that purpose, school equipment normally will not be loaned or rented for use outside the building or off the grounds of the school, to non-school organizations. In unusual circumstances the facilities service department may authorize such loan or rent.

Limitations on Use, All Groups or Individuals

Illegal Activities

The use of buildings or properties of the district will not be granted to any organization or individual if there is a prima facie showing that the organization or individual will use said facilities for or in the promotion of illegal activities.

Drugs, Smoking and Gambling

The use of alcoholic beverages and illegal drugs in any form is prohibited in school buildings and on school grounds. Gambling is prohibited in school buildings and on school grounds. Smoking or vaping products are strictly prohibited in all district facilities and on school grounds.

Use of School Grounds

The rules pertaining to school grounds stated in current board policy apply to all users.

Public Solicitation in District Facilities

The advertising or sale of merchandise in buildings or on school grounds by nonstudents will not be permitted except with the consent of the business office and/or principal. (Also refer to KI).

Attendance Limits

The maximum number of people permitted in auditoriums, gymnasiums and cafeterias (or any posted area) in the various buildings will be restricted to their capacity as specified by the fire codes.

Rules for Use of District Facilities by Outside Agencies:

1. A schedule of all events will be provided to the Facilities Services Department. The schedule should show:
 - a. Specific times and dates of events and games;
 - b. Arrival and expected departure time of participants;
 - c. Name and arrival time of supervisor;
 - d. Names of team scheduled to play and coaches
2. Participants are not to enter the building until the time specified in the Use Agreement.
3. All participants and accompanying audience are to remain in the agreed upon area as described by the Use Agreement.
4. The user is responsible for control of audience and participants to prevent running around the building, playing on unauthorized equipment or damaging property.
5. Harassment of school district personnel by members of the scheduled groups trying to get early admission will be basis for the cancellation of the Use Agreement.
6. Whenever possible, activities will be scheduled at facilities appropriate to the age of students involved, i.e., elementary at elementary schools, Boys and Girls Club at middle schools, etc.
7. Any damage or unusual occurrence will be reported to the administrator and/or Facilities Services Department. The user will be billed for custodial time to clean up, replace furniture and mats and repair damages.
8. Any complaints that users have are to be reported to the administrator and/or facilities services department.
9. District funded programs have priority on the use of facilities and may have to cancel use by outside groups. Every effort will be made to give at least 48 hours notice. Known dates of conflict should be listed when the Use Agreement is prepared.

10. Use by profit-making organizations or persons will be limited to outside normal operating hours and subject to Use Agreements. Exceptions may be approved by the director of facilities or his/her designee.

Procedures and Regulations for Community Use of Facilities:

Application forms and copies of the procedures, regulations, and fee schedules are available on the district website and at the facilities services offices.

Application

1. The use of any building, facility or equipment of the district for other than regular school district activities should be initiated through district facilities webpage to the facilities services department not less than ten business days prior to the date of use. Applications will be accepted for one calendar year.
2. Such application for use of school property will be upon the forms provided by the district and signed by an official of the requesting organization.
3. The application, when completed by the user, will be reviewed by the facilities office for facility availability and determination of rental fee.
4. If there are conflicting requests for use, or if there is a question regarding the suitability of the proposed use, the matter will be submitted to the director of facilities or designee. After a decision has been made, the director of facilities or designee will notify the organization of the decision and why that decision was reached. If an organization does not agree with the director of facilities decision, it may appeal in writing to the superintendent or designee for final decision.

Supervision

1. The user will designate a person in charge. Also, a district staff representative will be in attendance whenever organizations use large group facilities such as auditoriums, cafeterias, or gymnasiums or as recommended by the administrator.
2. A user designee who fails to secure the building will be responsible for damages resulting from it not being secured. A second occurrence of failure to secure the building by the same person will result in a change of designee or cancellation of the Use Agreement.

Custodians

1. During regular custodial working hours:
To assist the user in preparing a building for use and subsequent cleanup, a custodian will need to be present. The user will be charged Class I rates for all custodial time. There is no charge for custodial time to lock and unlock a building during regular custodial hours. The user will be billed for custodial time to clean, replace furniture and mats, repair damages, or provide other services.

2. On weekends and during custodial non-working hours the user will be billed at Class I rates for all custodial time to assist the user in preparing a building for use and subsequent cleanup; e.g., replacing furniture and mats, repairing damages, unlocking, locking and/or securing the building, or providing other services. Cleanup following each event is the responsibility of the user or group.

Cooks

1. Due to health standard requirements and the complexity of the kitchen equipment, a district cook will be present whenever a kitchen is used. This person's role is to ensure that the use of district kitchen facilities and equipment is consistent with health and sanitation standards and the related charge does not cover work done by the cook for the user. If any such work is to be done, pay is a separate matter between the cook and the nutrition services director but the responsibility of the user.
2. No person less than 16 years of age will be allowed to assist in the kitchen with any duties whatsoever. Children under 16 years of age will not be allowed in the kitchen while their parents are performing kitchen duties.
3. The user will be billed at the Class I rate for a cook's overtime if applicable.

Insurance

1. An agency using district facilities shall maintain in-force insurance policies for the duration of the occupancy of the district premises. If insurance is not available, adherence to the Facility Use Library Release Form will be required.
2. A nonprofit group is required to carry commercial general liability coverage written in a company admitted in the state of Oregon and having an AM Best rating of at least A. Total liability coverage shall not be less than \$1 million per occurrence and to name the District as a named insured under the general liability insurance policy. The agency shall provide a certificate of insurance as evidence of required coverage.
3. A profit group is required to carry commercial general liability coverage written in a company admitted in the state of Oregon and having an AM Best rating of at least A. Total liability coverage limit shall not be less than \$1 million per occurrence and to name the District as a named insured under the general liability insurance policy. The agency shall provide a Certificate of Insurance as evidence of required coverage.

Miscellaneous Expenses

1. Any damage to district property will be charged to the approved user group. The district property must be left in the same condition as found.
2. Because of the special hazards in moving pianos, both to the physical well-being of persons moving and to the piano itself, pianos will not be moved from floor to floor except by professional piano moving organizations, and fees for such services will be assessed to the organization using the facilities. Fees may include tuning.

3. Whenever organizations require special equipment such as public address systems, projection equipment, additional electric facilities, etc., installation as necessary will be made with the approval of and under the direction of school district personnel, and Fee Classification I charges will be made to cover the cost of labor and material.
4. Any organization sponsoring the use of playgrounds or athletic fields during the summer months will provide a supervisor without cost to the district for the entire time the grounds are in use, and will also assume all liability for any accidents that may occur upon the grounds during the time school grounds are in use under its supervision.
5. Payment for the use of buildings, facilities, and equipment, will be made after billing by the facilities service department. Exception: When an estimate for payment for the use of buildings and/or grounds exceeds \$500.00, a performance bond may be required.
6. Request for the cancellation of agreements for use of buildings, facilities and equipment will be made in writing not later than one day preceding the scheduled use. A charge will be made in accordance with the schedule of fees for each school engaged and not used, unless such notice to cancel is given.

Lebanon Community Schools

Code: **KG-AR(2)**
 Revised/Reviewed: 10/1/07; 8/18/11, 3/7/13,
 9/12/24
 Orig. Code(s): KG-AR

Administrative Rules for Use of Facilities – Schedule of Fees

Classification I (Use of Personnel)

Supervision or Custodial Services

per hour

\$ 40.00

Classification II & III (Use of District Facilities)

	Class II non-profit organizations per hour		Class III for-profit organizations per hour	
	School Days	Non- School Days	School Days	Non-School Days
High School				
Classrooms	\$ 10.00	\$ 13.00	\$ 15.00	\$ 19.50
Auditorium (w/basic sound system)	\$ 50.00	\$ 65.00	\$ 75.00	\$ 97.50
w/upgraded sound & light systems add \$40/hr				
Gymnasium (each)	\$ 100.00	\$ 130.00	\$ 150.00	\$ 195.00
w/scoreboard add \$20/hr				
Commons/Library	\$ 50.00	\$ 65.00	\$ 75.00	\$ 97.50
Grass Practice Fields	\$ 20.00	\$ 26.00	\$ 30.00	\$ 39.00
Turf Athletic Game Field	\$ 75.00	\$ 97.50	\$ 112.50	\$ 146.25
w/lights add \$30/hr				
w/scoreboard add \$20/hr				
Turf Baseball Game Field (no rental during season)	\$ 50.00	\$ 65.00	\$ 75.00	\$ 97.50
Turf Softball Game Field (no rental during season)	\$ 50.00	\$ 65.00	\$ 75.00	\$ 97.50
Tennis Court	\$ 20.00	\$ 26.00	\$ 30.00	\$ 39.00
Matt Rooms	\$ 20.00	\$ 26.00	\$ 30.00	\$ 39.00
Middle School				
Classrooms	\$ 10.00	\$ 13.00	\$ 15.00	\$ 19.50
Gymnasium (each)	\$ 100.00	\$ 130.00	\$ 150.00	\$ 195.00
w/scoreboard add \$20/hr				
Cafeteria/Library	\$ 50.00	\$ 65.00	\$ 75.00	\$ 97.50
Grass Athletic Fields	\$ 20.00	\$ 26.00	\$ 30.00	\$ 39.00
Elementary Schools				
Classrooms	\$ 10.00	\$ 13.00	\$ 15.00	\$ 19.50
Gymnasium (each)	\$ 50.00	\$ 65.00	\$ 75.00	\$ 97.50
Cafeteria/Library	\$ 50.00	\$ 65.00	\$ 75.00	\$ 97.50
Grass Athletic Fields	\$ 20.00	\$ 26.00	\$ 30.00	\$ 39.00

OSAA Events

OSAA sanctioned competitions shall be charged based on a negotiated contract agreement between OSAA representatives and Lebanon Community School District representatives.

Boys and Girls Club Events

Boys and Girls Club Events shall be charged based on a negotiated contract agreement between the Boys and Girls Club representatives and Lebanon Community School District representatives.

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 13, 2026

Meeting Date: February 19, 2026

Re: Policy IIA Discussion

Enclosed please find policy IIA, Instructional Materials, and ORS 337.260(1)(a)-(e) to guide discussion on the language in paragraph two. OSBA has stated they will support the Board in creating more clarity in the language if the Board so chooses.

Instructional Materials**

The Board believes proper care and judgment should be exercised in selecting core and supplemental instructional materials and library materials in school and classroom libraries, and that those materials should be inclusive of populations represented in a global society.

Any person responsible for the adoption of textbooks or the approval of instructional materials may not prohibit the use of, or refuse to approve the use of, textbooks or instructional materials on the basis that the textbooks or instructional materials include a perspective, study or story of, or are created by, any individual or group identified in ORS 337.260(1)(a)-(e), i.e., are Native American, European, African, Asian, Pacific Island, Chicano, Latino, Middle Eastern or Jewish descent, have disabilities, are immigrants or refugees, or are lesbian, gay, bisexual or transgender.

Any person responsible for the selection or retention of library materials may not prohibit the selection or retention of, or refuse to select or retain, library materials on the basis that the library materials include a perspective, study or story of, or are created by any individual or group against whom discrimination is prohibited under ORS 659.850, i.e., race, color, religion, sex, sexual orientation, gender identity, national origin, marital status, age or disability.

A material involved with a reconsideration request will remain available throughout the reconsideration process. Materials will not be removed for discriminatory reasons. A request for reconsideration of materials may be processed through established procedures found in accompanying administrative regulations. Meetings of reconsideration committees may be subject to Public Meetings Law. Records regarding reconsideration procedures are subject to Public Records Law.

This policy is not intended to cover classroom activities. Complaints regarding classroom activities unrelated to materials can be filed using other established district complaint procedures.

The term “instructional material” includes core instructional materials, supplemental materials, and library materials made available in classroom or school libraries as defined below.

Some materials may fall into more than one of the following categories. If there is a question regarding selection or reconsideration, the district administration may select which procedure to use.

Definitions

“Core instructional material,”¹ sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks, and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books, or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

“Supplemental instructional materials” means instructional materials used as part of the course of study, which are not part of the core instructional materials. They contain materials to supplement and/or differentiate core instruction and are generally teacher selected. These materials are not adopted by the Board. Materials required or assigned to be used as part of a class may be considered supplemental instructional materials, regardless of the source or location of the material.

“Library materials” includes educational or literary materials that are nonfiction or fiction and that are available in print or an electronic format. “Library materials” does not include textbooks or instructional materials that are selected under ORS 337.120, 337.141 or 337.260.

“School library” means any collection of library materials made available to students at school, either at a central location of the school, at a common area for one or more grades of the school, or through an online remote education program. The use of these materials may not be required for a particular class, but they may be selected by students to use. These materials are not adopted by the Board.

“Classroom library” means any collection of library materials made available to students in a single classroom or a common area accessible by two or more classrooms in district schools. The use of these materials is not required for the class, but they may be selected by students to use. These materials are not adopted by the Board.

Core Instructional Materials

The Board retains the authority to approve core instructional materials used in district schools and authorizes the superintendent to develop and implement administrative regulations governing selection and adoption of such materials. Procedures will provide for involvement of administrators, staff, parents, students, and community members; will use established selection criteria to contribute to the attainment of district, program, and course or grade-level goals; and will reflect recent knowledge, trends, and technology in the field.

The district will review core instructional materials in accordance with the State Board of Education adoption cycle. Each core instructional program and its instructional materials will be reviewed on a seven-year cycle, and any resulting recommendations will be issued by district administration to the Board for approval. All recommended core instructional materials shall be approved by the Board prior to use. The district will establish a process and timeline for regularly determining and considering whether core instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge. All requests for reconsideration of core instructional materials may be considered under administrative regulation IIA-AR(2) - Reconsideration of Core Instructional Materials.

¹ This comes from OAR 581-011-0050(1), referring to instructional materials which must be adopted by local school boards.

The district may choose to independently adopt core instructional materials which are not on the state approved list, using state-approved selection criteria. (See administrative regulation IIA-AR(6) – Independent Adoption of Instructional Materials)

Supplemental Instructional Materials

All supplemental instructional materials will be selected by teachers, principals, librarians, and/or others, as determined appropriate which may not be through any formal selection procedure. Decisions regarding the use of, or refusal to approve the use of, supplemental instructional materials shall be made in a manner compliant with ORS 337.260. Such materials will contain suitable readability levels and support the district’s adopted curriculum content. Materials will be used for their intended audience. All requests for reconsideration of supplemental instructional materials may be considered under administrative regulation IIA-AR(3) - Reconsideration of Supplemental Instructional Materials.

School Library Materials

All school library materials will be selected by a librarian using established selection criteria. The selection or retention of library materials in a school library shall be made in a manner compliant with Section 2 of Senate Bill 1098 (2025). Such materials will contain suitable readability levels. All requests for reconsideration of school library materials may be considered under administrative regulation IIA-AR(4) - Reconsideration Library Materials in a School or Classroom Library.

Classroom Library Materials

All classroom library materials will be selected by a classroom teacher and/or others, with no formal selection procedure. The selection or retention of library materials in a classroom library shall be made in a manner compliant with Section 2 of Senate Bill 1098 (2025). Such materials will contain suitable readability levels. Teachers are responsible for knowing the available materials in their classroom library. [All requests for reconsideration of classroom library materials may be considered under administrative regulation IIA-AR(4) - Reconsideration Library Materials in a School or Classroom Library.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)

[ORS 332.107](#)
[ORS 336.035](#)
[ORS 336.082](#)
[ORS 336.840](#)
[ORS 337.120](#)
[ORS 337.141](#)
[ORS 337.150](#)
[ORS 337.260](#)
[ORS 337.511](#)
[ORS 339.155](#)

[ORS 659.850](#)

[OAR 581-011-0050 - 0117](#)

[OAR 581-021-0045](#)

[OAR 581-021-0046](#)

[OAR 581-022-2310](#)

[OAR 581-022-2340](#)

[OAR 581-022-2350](#)

[OAR 581-022-2355](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2024).

Title VI of the Civil Rights Act, 42 U.S.C. § 2000d (2024); 28 C.F.R. §§ 42.101-42.106 (2024).

Title IX of the Education Amendments, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Americans with Disabilities Act Amendments Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2024); 28 C.F.R. Part 35 (2024).

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2024).

Senate Bill 1098 (2025).

ORS 337.260

Textbooks on American history and government

Every district school board, the State Board of Education and every committee or officer responsible for the adoption of textbooks for use in the public schools shall adopt textbooks on American history and government which adequately stress the services rendered by those who achieved our national independence, who established our form of constitutional government and who preserved our federal union. Respect for all people, regardless of race, color, creed, national origin, age, sex, or disability, and their contributions to our history and system of government shall be reflected in the textbooks adopted by the State Board of Education.

[Amended by 1965 c.100 §265; 1975 c.754 §17; 1985 c.388 §2; 1985 c.709 §3; 1991 c.886 §14; 1993 c.45 §§304,305]

Note: The amendments to [337.260 \(Textbooks on American history and government\)](#) by section 3, chapter 202, Oregon Laws 2019, become operative September 30, 2026. See section 4, chapter 202, Oregon Laws 2019. The text that is operative on and after September 30, 2026, including amendments by section 2, chapter 328, Oregon Laws 2023, is set forth for the user's convenience.

[337.260 \(Textbooks on American history and government\)](#). Every district school board, the State Board of Education and every committee or officer responsible for the adoption of textbooks and other instructional materials for use in the public schools shall adopt textbooks and other instructional materials on American history and government that adequately stress the services rendered by those who achieved our national independence, who established our form of constitutional government and who preserved our federal union. Textbooks and other instructional materials shall adequately address the roles in and contributions to the economic, political and social development of Oregon and the United States by men and women who:

Are Native American;

Are of European, African, Asian, Pacific Island, Chicano, Latino, Middle Eastern or Jewish descent;

Have disabilities;

Are immigrants or refugees; **or**

Are lesbian, gay, bisexual or transgender.

Note: Section 5, chapter 202, Oregon Laws 2019, provides:

Sec. 5. (1) The Department of Education shall provide professional development to teachers and administrators relating to:

Academic content standards developed pursuant to [ORS 329.494 \(Instruction about the Holocaust and genocide\)](#) (1), as amended by section 4, chapter 253, Oregon Laws 2019, to ensure that school districts are able to offer instruction that meets the academic content standards of [ORS 329.494 \(Instruction about the Holocaust and genocide\)](#) (1), as amended by section 4, chapter 253, Oregon Laws 2019, no later than the 2026-2027 school year.

Academic content standards adopted pursuant to [ORS 329.045 \(Revision of Common Curriculum Goals, performance indicators, diploma requirements, Essential Learning Skills and academic content standards\)](#) (1)(b)(B), as amended by section 1, chapter 202, Oregon Laws 2019, and to the selection of textbooks under [ORS 337.260 \(Textbooks on American history and government\)](#), as amended by section 3, chapter 202, Oregon Laws 2019, to ensure that school districts are able to offer instruction that meets the academic content standards of [ORS 329.045 \(Revision of Common Curriculum Goals, performance indicators, diploma requirements, Essential Learning Skills and academic content standards\)](#) (1)(b)(B), as amended by section 1, chapter 202, Oregon Laws 2019, no later than the 2026-2027 school year.

The department may contract for the provision of professional development required by this section.

The State Board of Education shall adopt rules that establish standards and any other criteria for the professional development required under this section. [2019 c.202 §5; 2023 c.588 §3]

BOARD RESOLUTION



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: William H. Lewis III, Chief Operations Officer

Date: February 12, 2026

Meeting Date: February 19, 2026

Re: Board Resolution 26-0219A Approval of Alternative Contracting Method Design Build selection process.

Background

The Lebanon Community School Board, sitting as the local contract review board for the District, is requested to consider an exemption from public bidding and use of an alternative contracting method for a class of public improvement projects consisting of fire alarm control panel replacements and associated system upgrades across multiple District facilities (the "Fire Alarm Panel Replacement Program"). The specific alternative contracting method which the District wishes to utilize is a Design Build selection process.

- See Exhibit A Notice of Public Hearing February 19, 2026 in the school board packet.
- See Exhibit B To Board Resolutions- for all proposed findings for the alternative contracting method of design build in the February school board packet.
- See background on the Alternative Contracting Method in the school board packet for additional information.

Recommendation

It is recommended that the Board adopt the resolution to approve the Alternative Contract Method Design Build for the Fire Alarm Panel Replacement Program.

Resolution #26-0219A Approval of Alternative Contracting Method Design Build Selection Process

Whereas: ORS 279C allows a local contract review board for the District to approve use of an alternative contracting method of Design Build, and;

Whereas: Based upon the findings set forth herein, the School Board for Lebanon Community Schools (the "District"), sitting as the local contract review board for the District on its request for exemption from the public contracting rules under ORS 279C.335(2) hereby resolves, finds and concludes:

1. Notice of public hearing was published in at least one trade newspaper of general statewide circulation a minimum of 14 days prior to the hearing.
2. A copy of the notice is attached hereto as Exhibit "A" and incorporated by this reference.
3. At the public hearing, the School Board gave an opportunity for any interested party to appear and present comment.
4. The Findings attached as Exhibit B ("Findings") have been considered by the School Board and are adopted and approved.
5. Based upon the notice to the public, and the approved Findings, and the use of the Design Build as the manner of selecting the proposed contractor for the Project, it is unlikely that an exemption from the competitive bidding requirements of the public contracting statutes will encourage favoritism in the awarding of a public contract for the Project, or substantially diminish competition for public contracts of the like nature.
6. Based upon the approved Findings, it is reasonably anticipated that the awarding of a public contract using the alternative method of Design Build pursuant to an exemption under ORS 279C.335(2) will likely result in a substantial cost saving to the District by increasing the efficiency and accuracy of the contractor's performance of its work on the Project, by reducing the District's administrative costs and burden for the Project, and by reducing the time required for completion of the Project, which will allow the District to occupy the premises with minimum impact on the programs or operations of the District.
7. The District is granted an exemption under ORS 279C.335(2) from the competitive bidding requirements of ORS 279C.335(1) for the Project, so that it can utilize the Design Build method as the alternative contract method, provided the District also remains permitted, at the District's discretion, to use traditional bidding for the Project pursuant to ORS 279C.335(1).
8. For any Project utilizing the Design Build method of procurement, the procurement shall be in accordance with the Attorney General Model Rules adopted under ORS 179A.065, and;

Whereas: Lebanon Community School District Board understands the Design Build procurement method benefits for the Fire Alarm Panel Replacement Program project; therefore:

Be It Resolved that Lebanon Community School District approves the findings of fact and adopts the resolution to approve using the Design Build method on the Fire Alarm Panel Replacement Program project. This resolution shall take effect immediately.

Approved: _____
Date

Signed: _____
Board Chair

Date

Signed: _____
Board Vice Chair



LEBANON COMMUNITY SCHOOL DISTRICT
FIRE ALARM PANEL REPLACEMENT PROJECT
DESIGN-BUILD FINDINGS OF FACT
EXHIBIT A

**NOTICE OF PUBLIC HEARING
LEBANON COMMUNITY SCHOOL DISTRICT
DESIGN BUILD**

Notice is hereby given that on February 19, 2026, at 6:00 PM, the Lebanon Community School District Board will hold a public hearing and sit as the Local Contract Review Board to consider a request for an exemption from the competitive bidding requirements of ORS 279C.335(1) pursuant to ORS 279C.335(2).

The District proposes to utilize the Design-Build alternative contracting method for a class of public improvement projects consisting of fire alarm control panel replacements and associated system upgrades across multiple District facilities (Fire Alarm Panel Replacement Program).

The exemption would allow the District to procure a Design-Build firm through a competitive Request for Proposals process.

The purpose of the public hearing is to receive public comment on the draft findings supporting the exemption from the competitive bidding process.
Copies of the draft findings may be obtained from:

Lebanon Community School District Construction Manager
Paul Chamberlin, HMK Company
363 State St,
Salem, OR 97301

Published:
Daily Journal of Commerce, February 2, 2026



EXHIBIT B TO BOARD RESOLUTIONS

PROPOSED FINDINGS

**PURSUANT TO ORS 279C.335 AND OAR 137-049-0610, -0620, -0630, and -0690
BY THE LEBANON COMMUNITY SCHOOL DISTRICT FOR
FIRE ALARM PANEL REPLACEMENT PROJECT**

On February 19, 2026, the Lebanon Community School District (the “District”) requested an exemption from the competitive bidding requirements of ORS Chapter 279C.335(1) pursuant to ORS 279C.335(2) for a class of public improvement projects consisting of fire alarm control panel replacements and associated system upgrades across multiple District facilities (the “Fire Alarm Panel Replacement Program”) to enable it to utilize an alternative contracting method for construction of the Projects. The specific alternative contracting method which the District wishes to utilize is a Design Build selection process.

District is seeking experienced Design Build Firms for the Fire Alarm Panel Replacement Program, which will be implemented on a phased, multi-year basis, subject to annual scope authorization and funding availability.

ORS 279C.335(2)(b)– In approving a finding under this paragraph, the local contract review board shall consider the type, cost and amount of the contract...

OAR 137-049-0630 Descriptions. Findings supporting a competitive bidding exemption must describe with specificity any Alternative Contracting Method to be used in lieu of competitive bidding, including, but not limited to, whether a one-step (Request for Proposals), two-step (beginning with a Request for Qualifications, followed by a Request for Proposals) or other solicitation process will be utilized. The Findings may also describe anticipated characteristics or features of the resulting Public Improvement Contract. However, the purpose of an exemption from competitive bidding is limited to a determination of the Procurement method. Any unnecessary or incidental descriptions of the specific details of the anticipated Contract within the supporting Findings are not binding upon the Contracting Agency. The parameters of the Public Improvement Contract are those characteristics or specifics that are announced in the Solicitation Document.

The Board is requested to approve the following findings:

The School Board, having considered the evidence at the public hearing concerning this request, finds:

1. The School District is a local government body organized and existing under the laws of the State of Oregon.
2. The School Board is the local contract review board for the District.

With regards to ORS 279C.335, the School Board has considered the following in its decision to exempt the Projects from competitive bidding and use the Design Build method:

- a. The exemption is unlikely to encourage favoritism in the awarding of the public improvement contract or substantially diminish competition for the public improvement contract.

Analysis: The District will select the Design Build Firm through a competitive request for proposals process that fosters competition and focuses on delivering value to the District with no favoritism through an objective point-scoring system. The District will administer an openly-advertised Design Build process in a manner that will attract competition.



LEBANON COMMUNITY SCHOOL DISTRICT
FIRE ALARM PANEL REPLACEMENT PROJECT
DESIGN BUILD ALTERNATIVE CONTRACTING METHOD
FINDINGS

"Subcontractable" work will be procured by the Design Build firm, with the oversight of the District through a bid process. Should the Design Build firm choose to bid any of the subcontractable work, then bids will need to be submitted to the District or an independent third party a minimum of 2 hours prior to bid closing.

Finding: The process used by the District makes the exemption unlikely to encourage favoritism in the awarding of the Projects or substantially diminish competition for the Projects.

- b. Awarding a public improvement contract under the exemption is likely to result in substantial cost savings and other substantial benefits to the District.

Analysis:

i. Public benefits

The renovated District facilities will facilitate better working environments, providing safer and more efficient buildings. The Design Build Firm will help to maximize the quality and amount of construction items that can be delivered, within budget, and on schedule.

ii. Value engineering

The Design Build process provides many benefits and opportunities for cost savings. During the preconstruction phase, the Design Build Firm will be evaluating the budget and making suggestions for cost-saving changes and value enhancements. The Design Build Firm will evaluate major systems and make design recommendations to the project team about which systems are most cost-effective while being durable, long lasting and easy to maintain. Use of the Design Build process will likely result in substantial benefit to the District by facilitating and coordinating the most efficient use of limited project funds.

The Design Build Firm also identifies whether project sequencing is viable and design elements can be built as drawn. All of these beneficial actions by the Design Build Contractor will improve design, expedite construction and eliminate the potential for costly change orders. The benefits of value engineering are not available with the low bid process.

Findings Under ORS 279C.335(2)(b)

Information related to each of the requirements of ORS 279C.335(2)(b) is as follows:

- (A) How many persons are available to bid.

Information considered by the District:

The Design Build Firm will be selected through a competitive Request for Proposal (RFP) process. The notification of will be publicly advertised in a state-wide trade newspaper. A review committee will screen and rank proposals based on the criteria described in the request for proposal. Based upon the ranking, one or more proposers may be selected for interview. It is anticipated there are multiple qualified contractors available to propose on this project.

- (B) The construction budget and the projected operating costs for the completed public improvement.



Information considered by the District:

The total maximum allowable construction budget is approximately \$1,500,000.

- (C) Public benefits that may result from granting the exemption.

Information considered by the District:

The upgraded District facilities will facilitate better working environments, providing safer and more efficient buildings. Design Build Firm will help to maximize the quality and amount of construction items that can be delivered, within budget, and on schedule.

- (D) Whether value engineering techniques may decrease the cost of the public improvement.

Information considered by the District:

During the design phase prior to material and subcontractor bidding, the Design Build Firm will provide value engineering and update cost estimate information. This engineering and cost estimate will assist final decision-making about the project scope, product quality and material finish. Using a Design Build Firm will allow more flexibility to develop, evaluate, and implement design changes with less impact on construction cost and time. In the event fast track construction is necessary, the Design Build process provides an appropriate means of managing fast track construction with an agreed completion date and a guaranteed maximum price for the construction.

Use of the Design Build process will likely result in substantial cost savings by minimizing costly change orders through Design Build value engineering, constructability review, scheduling, and estimating during the design process.

Use of the Design Build process will likely result in substantial cost savings through efficiencies gained from having only one general contractor on the site, thereby reducing the need for additional job site conditions from multiple general contractors.

Use of the Design Build process will likely result in substantial benefit to the District by facilitating and coordinating the most efficient use of limited bond funds.

- (E) The cost and availability of specialized expertise that is necessary for the public improvement.

Information considered by the District:

The contractor ultimately selected as Design Build Firm will be required in the RFP process to demonstrate experience and expertise in providing Design Build services to public and/or private organizations. The contractor will also be required to have thorough knowledge of construction and improvements of similar building type and function. The Design Build firm is hired at the beginning of the project to assist with master planning, design, administrative coordination, scheduling, budget estimating, constructability review, and value engineering.

- (F) Any likely increases in public safety.

Information considered by the District:

All work during the construction will be done in accordance with OR-OSHA safety regulations. The Design Build firm selected will be required to be highly qualified and capable and show evidence of construction safety practices that are at the highest level of



LEBANON COMMUNITY SCHOOL DISTRICT
FIRE ALARM PANEL REPLACEMENT PROJECT
DESIGN BUILD ALTERNATIVE CONTRACTING METHOD
FINDINGS

integrity. Staff safety is of utmost importance during construction. The Design Build firm's input into construction sequencing can reduce issues related to safety.

- (G) Whether granting the exemption may reduce risks to the contracting agency, the state agency or the public that are related to the public improvement.

Information considered by the District:

The project includes technical and logistical complexities, the risks of which will be addressed with the Design Build firm working with the District to solve specific challenges identified during the pre-construction phase. Technical complexity relates to planning, design, engineering and coordinating the various components of the project for safety, schedule and budget. The project includes a limited budget as well as limited construction time. Construction may not interfere with staff working on site.

- (H) Whether granting the exemption will affect the sources of funding for the public improvement;

Information considered by the District:

Funding for this project is provided through the general fund from Lebanon Community School District and Lebanon Aquatic District. The Design Build method of contracting provides cost controls for limited budgets and therefore benefits the District. The team approach to the schedule, the value analysis, and constructability reviews provide the ultimate in effective cost analysis.

- (I) Whether granting the exemption will better enable the contracting agency to control the impact that market conditions may have on the cost of and time necessary to complete the public improvement.

Information considered by the District:

The Design Build contracting process is a modern construction delivery method used by both public and private organizations. The Design Build firm is tasked with keeping the project team up-to-date on the latest construction techniques and products. The Design Build firm will inform the project team of current market conditions, labor and materials availability, and construction methodologies that can reduce design and construction time and costs.

- (J) Whether granting the exemption will better enable the contracting agency to address the size and technical complexity of the public improvement.

Information considered by the District:

The project must be delivered within strict technical and logistical parameters. The Design Build firm will work with the District to solve specific challenges identified during the pre-construction phase. Technical complexity relates to planning, design and coordinating the various components of the project for safety, schedule and budget. The project includes a limited budget as well as limited construction time.

- (K) Whether the public improvement involves new construction or renovates or remodels an existing structure.

Information considered by the District:

The primary scope of work for the Fire Alarm Panel Replacement Program involves



removal and replacement of existing outdated fire alarm control panels and associated systems across multiple District facilities.

- (L) Whether the public improvement will be occupied or unoccupied during construction.

Information considered by the District:

The Project will not be occupied during the work.

- (M) Whether the public improvement will require a single phase of construction work or multiple phases of construction work to address specific project conditions; **and**

Information considered by the District:

The Projects will consist of multiple phased improvements implemented over time.

- (N) Whether the contracting agency or state agency has, or has retained under contract, and will use contracting agency or state agency personnel, consultants and legal counsel that have necessary expertise and substantial experience in alternative contracting methods to assist in developing the alternative contracting method that the contracting agency or state agency will use to award the public improvement contract and to help negotiate, administer and enforce the terms of the public improvement contract.

Information considered by the District:

Yes, the District working with an Owner's Representative, legal counsel, and architecture firm that have extensive experience with the Design Build delivery method. The District is also proactively working with legal counsel experienced in construction and with Design Build, design-build, and alternative contracting methods. The District intends to retain such consultants as may be necessary to affect the Project.



LEBANON COMMUNITY SCHOOL DISTRICT
FIRE ALARM PANEL REPLACEMENT PROJECT
DESIGN BUILD ALTERNATIVE CONTRACTING METHOD
FINDINGS

Based upon the findings set forth above, the Board, sitting as the local contract review board for the District on its request for exemption from the public contracting rules under ORS 279C.335(2), concludes:

1. Notice of public hearing was published in at least one trade newspaper of general statewide circulation a minimum of 14 days prior to the hearing.
2. A copy of the notice is attached hereto as Exhibit "A" and incorporated by this reference.
3. At the public hearing, the Board gave an opportunity for any interested party to appear and present comment.
4. Based upon the notice to the public, and the use of the Design Build process as the manner of selecting the proposed contractor for the Project, it is unlikely that an exemption from the competitive bidding requirements of the public contracting statutes will encourage favoritism in the awarding of a public contract for the Project, or substantially diminish competition for public contracts of the like nature.
5. It is reasonably anticipated that the awarding of a public contract using the alternative method of Design Build Contractor pursuant to an exemption under ORS 279C.335(2) will result in a substantial cost saving to the District by increasing the efficiency and accuracy of the contractor's performance of its work on the Project, by reducing the District's administrative costs and burden for the Project, and by reducing the time required for completion of the Project, which will allow the District to occupy the premises with minimum impact on the educational programs or operations of the District.
6. The District is granted an exemption under ORS 279C.335(2) from the competitive bidding requirements of ORS 279C.335(1) for the Project, so that it can utilize the construction manager / general contractor method as the alternative contract method.

DATED _____

**LEBANON COMMUNITY SCHOOL DISTRICT
BOARD OF DIRECTORS**

By: _____
Its Chairperson

By: _____
Its Vice-Chairperson

Background on the Alternative Contracting Method for the Fire Alarm Panel Replacement Project

The Lebanon Community School District Board, acting as the local contract review board for the District, is being asked to approve an exemption from the standard competitive bidding process in order to use an alternative contracting method for the Fire Alarm Panel Replacement Project.

In most cases, Oregon law (ORS 279C) requires public agencies to select the contractor who submits the lowest bid. While this approach works well for many types of projects, there are situations where a more flexible and collaborative process is a better fit—particularly when work is technical in nature or involves improvements within occupied public facilities such as schools.

For this project, the District is proposing the use of the Design-Build method, which combines both design and construction responsibilities into a single contract with a firm selected through a competitive Request for Proposals (RFP) process.

Why Design-Build?

The Fire Alarm Panel Replacement Project involves specialized technical work, including replacement of control panels, detectors, and modules, new wiring, and system testing. This scope requires careful planning, sequencing, and coordination to ensure work is completed safely, efficiently, and with minimal disruption to District operations.

Under a traditional delivery method, the contractor is not involved until the design is complete, limiting opportunities for early input on cost, constructability, phasing, and scheduling. With Design-Build, the selected firm is engaged earlier in the process and can help shape solutions that are practical, cost-effective, and easier to execute.

Key Advantages of the Design-Build Method:

Early Collaboration:

The contractor participates in the design process from the outset, providing input on efficiency, constructability, scheduling, and cost control.

Faster Delivery:

Design and construction phases may overlap, allowing the project to be delivered more efficiently than under traditional bid methods.

Better Cost Control:

Early budgeting, value engineering, and sequencing support realistic cost planning and reduce the likelihood of change orders.

Single Point of Accountability:

One firm is responsible for both design and construction, improving coordination and accountability for quality, schedule, and budget.

Improved Safety:

Construction phasing can be planned to minimize risk while work occurs within active District facilities.

What the District is Asking the Board to Approve:

The District is requesting approval to use the Design-Build method for this project rather than the traditional low-bid approach. The Design-Build firm will be selected through a competitive RFP process that evaluates experience, qualifications, project approach, safety record, and pricing.

This delivery method is widely used in both public and private sectors for projects requiring technical expertise, coordination, and flexibility.

The District believes this approach will provide the best overall value by improving cost control, enhancing safety, reducing risk, and supporting efficient project delivery.

BOARD RESOLUTION



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: William H. Lewis III, Chief Operations Officer

Date: February 12, 2026

Meeting Date: February 19, 2026

Re: Board Resolution 26-0219B Approval of an exemption from the competitive bidding requirements for a sole source procurement selection process.

Background

The Lebanon Community School Board, sitting as the local contract review board for the District, is requested an exemption from the competitive bidding requirements pursuant to ORS 279B.075 for the below specified sole source procurements:

Silent Knight, for fire alarm systems installation and maintenance.

- This is a nonproprietary system with no local restriction on vendors, allowing the District to benefit from a competitive market;
- Use of this system will consolidate training for district staff on one system, District wide; and
- Use of this system will consolidate stocking of necessary hardware parts.
- Use of this system will reduce maintenance cost through utilizing a single system District wide.

The District has researched the market and determined in each case that the above are the sole source products and or systems for procurement of goods that are compatible with existing District goods and systems.

The Board, having considered the evidence at the public hearing concerning this request, finds:

1. The District is a School District organized and existing under the laws of the state of Oregon.
2. The Board is the local contract review board for the District.
3. Acquiring the above systems efficiently utilizes the District's existing goods and expertise.

4. The above-identified specialty system(s) include proprietary hardware and software, and maintenance protocols if and as identified above, available only from their respective manufacturers.
5. The efficient utilization of existing District goods and systems requires acquiring compatible goods and systems.

Additional information:

- See Exhibit A Notice of Public Hearing February 19, 2026 in the school board packet.

Recommendation

It is recommended that the Board adopt the resolution to approve the sole source procurement for the Fire Alarm Panel Replacement Program.

Resolution #26-0219B Approval of Sole Source Procurement Process

Whereas: ORS 279C allows a local contract review board for the District to approve use of an exemption from the competitive bidding process for sole source procurements, and;

Whereas: Based upon the findings set forth herein, the School Board for Lebanon Community Schools (the "District"), sitting as the local contract review board for the District on its request for exemption from the public contracting rules under ORS 279C.335(2) hereby resolves, finds and concludes:

1. Notice of public hearing was published in at least one trade newspaper of general statewide circulation a minimum of 14 days prior to the hearing.
2. A copy of the notice is attached hereto as Exhibit "A" and incorporated by this reference.
3. At the public hearing, the School Board gave an opportunity for any interested party to appear and present comment.
4. The goods proposed for procurement are available, in each case, from only one source.
5. Based upon the notice to the public, and the use of the sole source procurement as the manner of selecting the proposed contractor for the Project, it is unlikely that an exemption from the competitive bidding requirements on public procurements will encourage favoritism, or substantially diminish competition for procurements of the like nature.
6. It is reasonably anticipated that to the extent reasonably practical, the contracting agency shall negotiate with the sole source to obtain contract terms that are advantageous to the contracting agency.
7. The foregoing procurements are reasonably expected to result in substantial cost savings to the District, which could not be realized by other procurement methods.

Whereas: Lebanon Community School District Board understands the Sole Source procurement method benefits for the Fire Alarm Panel Replacement Program project; therefore:

Be It Resolved that Lebanon Community School District approves the findings of fact above and adopts the resolution to approve using the Sole Source procurement method on the Fire Alarm Panel Replacement Program project. This resolution shall take effect immediately.

Approved: _____
Date

Date

Signed: _____
Board Chair

Signed: _____
Board Vice Chair



**NOTICE OF PUBLIC HEARING
LEBANON COMMUNITY SCHOOL DISTRICT
NOTICE OF INTENT TO ENTER SOLE SOURCE CONTRACT**

On February 19, 2026, at 6:00 PM the Lebanon Community School District Board will hold a public hearing and sit as the contract review board to consider the request of the Lebanon Community School District to enter into sole source contracts under ORS 279B, as follows:

(1) Sole-source procurement for the following:

- a. Silent Knight, for fire alarm systems.
 - i. This is a nonproprietary system with no local restrictions on vendors, allowing the District to benefit from a competitive market;
 - ii. Use of this system will consolidate training for District staff on one system, District-wide; and
 - iii. Use of this system will consolidate stocking of necessary hardware parts.
 - iv. Use if this system will reduce maintenance cost through utilizing a single system District wide.

Copies of the draft findings for each project and sole source procurement identified above are available to be picked up from the following contact:

Lebanon Community School District Construction Manager
Paul Chamberlin, HMK Company
363 State Street,
Salem, Oregon 97301

Published:
Daily Journal of Commerce, February 2, 2026



School Board Work Session Minutes

January 8, 2026, 5PM
55 Academy St, Lebanon, OR 97355

Present:

Nichole Piland, Board Chair

Melissa Baurer, Board Vice Chair

Lorlee Engler, Member

Mike Martin, Member

Clyde Rood, Member

Jennifer Meckley, Superintendent

William Lewis, Chief Operations Officer

Steven Prososki, Finance Director

1. WELCOME

Livestream: <https://www.youtube.com/@lcsdboardmeetingstream6568/streams>

1.1. The meeting was called to order at 5:01 PM by Board Chair, Nichole Piland.

Kyle Lair, Leader of Assist Education Services, introduces himself and his Communications Lead, Carol Fenstermacher, who will share results from recent community polling, which took place following a School Board charge to assess district facilities. Kyle prefaces that he will make a recommendation to the Board following the presentation, and will ask for feedback.

2. NOVEMBER SURVEY RESULTS

Kyle begins by sharing that the district is up against some unique and difficult challenges, ones that are not supported by the district's operating budget. He refers to the impressive work of the Facility Advisory Committee, and the three packages that were presented to the Board.

Kyle shares data in regards to the recent community polling, which encompasses survey results from 400 respondents, taken in November, revealing a 38% support for a \$169 million bond package. He explained the survey methodology, noting that respondents are asked at three different points whether they would vote in support of the measure, allowing them to more accurately gauge overall levels of support. Kyle adds that in order to pass a bond, they expect to see polling results come in at 50-60%, as almost always an entire community will not be in support. He explained that while the community generally agrees with the district's proposed priorities, current economic conditions and concerns about financial stability are limiting voters' willingness to support the measure at this time. He noted that the polling results indicate the district is not yet positioned for a successful May 2026 election.

Kyle suggests alternative options that the Board may consider, consisting of deepening community engagement and awareness, adjusting or scaling the recommendation, prioritizing only critical health, safety, and operations, or to identify an alternative long-term pathway.

3. RECOMMENDATION FOR BOARD ACTION

Kyle recommends that the Board establishes a clear long-range bond goal aligned with the 2030 bond expiration window and formally document a timeline for when the district intends to pursue a bond measure, ensuring that planning and community engagement remain consistent and intentional between now and 2030. As well as deepen community engagement and communication efforts to increase public awareness of current facility conditions. A structured outreach plan with clear, consistent messaging and defined activities should be implemented to educate voters about the proposed bond package, oversight measures, and how projects will address safety priorities and critical repairs. To maintain momentum and institutional knowledge, the Facility Advisory Committee should reconvene on a quarterly basis to review options, advise on project priorities, and explore alternative funding strategies. Finally, the Board should continue regular polling, at least annually, and monitor key metric thresholds to determine the appropriate timing for placing a bond measure on the ballot. When polling results demonstrate 56% or greater support for the proposed bond measure, the Board should move forward with placing the bond on the ballot.

4. GROUP DISCUSSION - Q & A

The Board expressed concern about current perceptions and emphasized the need to more clearly show the community the true condition of district facilities. There was acknowledgment that delaying a bond will likely increase future costs, as needed repairs and improvements continue to escalate over time. A Board member also suggested stepping back to more clearly define the district's priorities and scope of work, noting some confusion about what is being proposed, as well as some concerns about the concept of a mega elementary school.

Four of the five Board members expressed support for advancing a bond measure.

Kyle highlights the opportunity the Board has to positively influence and strengthen the bond effort, noting that while there appears to be a general level of support, additional communication and strategic work are still needed.

Jennifer expresses appreciation for the Board's acknowledgment and support and asks whether members have specific recommendations, including whether the Facility Advisory Committee should continue. Nichole affirmed the importance of keeping the committee in place.

William emphasizes the urgency of the situation, a point Jennifer echoed by underscoring the time-sensitive nature of the work ahead.

Nichole also inquires about comparable situations and lessons learned elsewhere. Kyle referenced his experience in Oregon City, explaining that successful efforts require operating with the mindset of preparing for the next election cycle at all times.

Melissa recommends developing a clear roadmap moving forward, including scheduling additional work sessions, refining options, and leveraging Kyle's support to guide the process.

5. ADJOURNMENT at 6:00 PM.

Signed:
(Board Chair)

Date:.....

Signed:
(Superintendent)

Date:.....



School Board Meeting Minutes

January 8, 2026, 6PM
55 Academy St, Lebanon, OR 97355

Present:

Nichole Piland, Board Chair

Melissa Baurer, Board Vice Chair

Lorlee Engler, Member

Mike Martin, Member

Clyde Rood, Member

Jennifer Meckley, Superintendent

William Lewis, Chief Operations Officer

Steven Prososki, Finance Director

1. WELCOME

Livestream: <https://www.youtube.com/@lcsdboardmeetingstream6568/streams>

1.1. The meeting was called to order at 6:06 PM by Board Chair, Nichole Piland.

2. PUBLIC COMMENTS

Parent, teacher, and community member, Don Frier, addresses the Board regarding the community's involvement with curriculum development. He shares the difficulty in participating during the allotted hours on early release Wednesdays, and requests that the district consider this in future planning.

3. LBL ESD LOCAL SERVICE PLAN 2025-2027

Superintendent Jennifer Meckley introduces the Local Service Plan, outlining the comprehensive Tier 1 services provided regionally and explaining the Tier 2 menu of optional services available to districts based on their specific needs.

With no questions from the Board, Mike motions to approve the Local Service Plan, Clyde seconded the motion, and the motion passes unanimously. The LBL ESD 2025-2027 Local Service Plan is approved.

4. BOARD OPERATING AGREEMENTS / OSBA TRAINING OPPORTUNITIES

Jennifer opens the discussion by referencing last month's presentation from Vincent regarding the training opportunities available through OSBA. She shared that she brought forward sample board operating agreements for review and noted that Vincent could provide support in facilitating that work as well. Jennifer presented the idea for the Board's consideration as a potential next step in strengthening governance practices.

Nichole expresses that she sees strong value in developing an operating agreement and believes it would be a positive starting point, particularly with Vincent's guidance. The Board reached consensus to move forward. Executive Secretary, Jessica, will coordinate scheduling with Vincent. Following that work session, the Board will determine any additional next steps.

5. SUPERINTENDENT EVALUATION PROCESS

Nichole reviews the timeline of the evaluation process. The Board agrees that these are the standard operating procedures necessary. There is no further discussion.

6. CONSENT AGENDA

Mike motions to approve, and Clyde seconds the motion, all approved with a unanimous vote, the consent agenda made up of December 4, 2025 Board Meeting Minutes is approved.

7. DEPARTMENT REPORTS

7.1. Operations

William reports that on December 20th the District Office experienced a failure in its fire alarm system, referencing prior discussion from the recent work session. He notes that fire alarm systems have been identified in assessment reports over the past decade, but the challenge is balancing proactive financial planning—such as saving for major needs like roof replacements—while responding to unexpected system failures that must be addressed immediately. These unplanned repairs create setbacks in long-term facilities planning.

William shares that the district is exploring issuing a professional services RFP to hire a firm to systematically address fire alarm upgrades over time. His recommended approach would be to begin with Hamilton Creek and Lacombe, given their smaller size and more manageable needs, while also securing spare parts. He emphasizes the critical nature of these systems, noting that without a functioning fire alarm system, school cannot operate. Additional information will be brought forward as plans develop.

The Board asks clarifying questions, whether fire alarm systems are compatible across all buildings, and whether panels and components from the new Seven Oak building are still available. William confirms that some components had been retained and used at the District Office.

William also raises concerns about unfunded mandates related to facility requirements, including new LED lighting requirements, describing the district as "swimming upstream" while trying to manage existing needs alongside new state requirements. A broader discussion

follows regarding the potential impact of the LED lighting mandate. Melissa suggested Board advocacy at the legislative level, and it is noted that Jennifer can add that to her Board report, when advocacy is needed. Melissa also asked whether local legislators could be invited to host sessions in the area.

William shared that it's challenging to keep track of the volume of education-related bills—around 650 introduced this session—and noted that the LED requirement came forward with very little visibility. William explains that reimbursement opportunities may be available and that the district is considering an energy audit through a firm that would identify cost-saving opportunities and potential incentives. Additional details will be provided as information becomes available.

7.2. Financial

Steven shares that the general fund is in a healthy spot, and the finance team is currently working on the 2024-25 audit, which is expected to be completed by the end of the month, and specifically by February in order to avoid any impact on State School Fund allocations.

Some discussion takes place regarding function 1000 and a possible resolution needed.

Discussion also takes place regarding the district's ending fund balance sitting at just about 10%, which is above the recommended 5-8% minimum percentage.

8. COMMUNICATION

8.1. Board

Nichole shares that on January 17th, Communications Director, Michelle Steinhebel, and herself will be at Connect for Lebanon, on behalf of the district to support volunteer efforts.

Melissa shares a success story of an LCSD student who job shadowed last year, and now is employed with the Santiam Hospital.

8.2. Student Board

Student Board Representatives, Addy and Cade, share updates regarding the student mentor program, grade level attendance tracking, and the new LHS Mascot. They also note that winter formal is next weekend, and the Thursday before will be an assembly with some fun surprises.

8.3. Superintendent

Jennifer shares Jen's Zens, starting with recognizing the recent two Apple Award winners for their extraordinary impact on students and families. Laurie Regalado of Cascades was honored for her dedication to students across the district, ensuring each child feels seen, valued, and supported. As a special education assistant and a leader in our Native American Education Program, she fosters meaningful connections through student support, family engagement, and cultural programs. Kimberly Mynar of Pioneer School was also recognized for her devotion to student growth and leadership. Through her classroom and leadership of the AVID Ambassador team, she mentors students to set goals, build confidence, and shine as learners and leaders. Congratulations to both educators for their exceptional service to our school community.

Jennifer also highlights the boy's basketball team visit at the Mennonite Village. Last month, about 35 players traveled to the Mennonite Village in Albany to play bingo, share treats, and visit with residents. The experience offered a meaningful opportunity to connect across generations and reflect the team's commitment to kindness and community beyond the court.

She also recognizes School Board Appreciation Month, and shares a sincere thank you for the Board's dedication and leadership in serving students, staff, and the community. She notes that the Board's commitment truly makes a difference. As a small token of appreciation, each Board member is gifted a fresh loaf of sourdough bread from BakeMeHappy, owned by Linzy Lingo, a member of our Facility Advisory Committee, along with a gift certificate to the annual FFA plant sale. Student board representatives receive a Stanley water bottle in place of the plant sale certificate. Jennifer shares her appreciation for all that the Board members do.

9. PUBLIC COMMENTS

No public comments were made.

10. ADJOURNMENT at 6:37 PM.

Signed:
(Board Chair)

Date:.....

Signed:
(Superintendent)

Date:.....

CODE	TITLE
FIRST READING	
JEA-AR	Compulsory Attendance Notices**

Compulsory Attendance Notices**

Appropriate notices on student absences or irregular attendance may be issued by the district in accordance with law.

1. Attendance Supervisor

The attendance supervisor shall:

- a. Determine whether a parent or guardian has either failed to enroll his/her student or to maintain the student in regular attendance at a public school. Regular attendance shall mean attendance which does not include more than eight unexcused one-half day absences, or the equivalent thereof, in any four-week period in which school is in session;
- b. Verify the compulsory attendance violation through such means as matching attendance supervisor records with classroom teacher records;
- c. Provide written compulsory attendance noncompliance notification to the parent or guardian within 24 hours of notification of the violation from the proper authority. If the student is an adjudicated youth on parole or probation, at the same time notice is given to the parent or other person, the attendance supervisor shall notify the student's parole or probation officer of the student's absence;
- d. Serve the notification personally or by ~~certified~~ regular mail. The notification will be written in the home language of the parent or guardian of the student;
- e. Ensure that notification includes a statement requiring the student to appear at the public school on the next school day following receipt of the notice and to maintain regular attendance for the remainder of the school year;
- f. Ensure that the notification states that the parent or guardian has the right to request an evaluation to determine if the child should have an individualized education program (IEP) or Section 504 plan ("504 plan"), or right to request a review of their child's current IEP or 504 plan;
- g. Provide a copy of the notice to the ~~designee~~ administrator at the time notice is given to the parent or guardian;
- h. The attendance supervisor, within three days of knowledge of noncompliance by the parent or guardian, shall notify the ~~superintendent or designee~~ administrator.

2. Conference

The ~~superintendent or designee~~ administrator may conduct a conference with the parent or guardian and student. Auxiliary aids and services will be provided upon advance request. The ~~superintendent or designee~~ administrator may:

- a. Review Oregon's attendance law and the student's attendance record;

- b. Determine the reasons for the noncompliance;
- c. Develop a plan for student attendance improvement (contract, etc.);
- d. Refer the parent or guardian and student to other agencies as necessary (i.e., Building Support Team; Youth Services Team; Oregon Department of Human Services, Community Human Services; Juvenile Department; etc.);
- e. Discuss the potential consequences for continued attendance noncompliance, including the potential for the issuance of a citation if applicable.

Lebanon Community School District

485 S. 5th St.

Lebanon, OR 97355-2602

Phone: (541) 451-8511

******* ATTENDANCE SUPERVISOR'S NONENROLLMENT NOTICE *******

Date _____

Parent(s)/Guardian _____

Address _____

Dear _____,

(Parent/Guardian)

A determination has been made that your student, _____ (Student's Name) _____, has not enrolled in school and has not been exempted from compulsory attendance in school, under provisions of ORS 339.030.

In accordance with Oregon law, you are hereby notified that you must enroll your student at [] School no later than the next school day following receipt of this notice and maintain your student in regular attendance for the remainder of the school year.

Please be advised that failure to comply with Oregon's compulsory attendance law is a Class C violation and may result in a compulsory attendance citation and complaint issued by the superintendent and a fine by a court.

You may request an evaluation to determine if your student should have an individualized education program (IEP) or Section 504 plan ("504 plan"), or request a review of your student's current IEP.

If you have questions, please contact [name] at [number].

Sincerely,

[Attendance Supervisor] [Principal]

[cc: Principal/Superintendent]

~~Lebanon Community School District~~

~~485 S. 5th St.~~

~~Lebanon, OR 97355-2602~~

~~Phone: (541) 451-8511~~

~~***** ATTENDANCE SUPERVISOR'S IRREGULAR ATTENDANCE NOTICE *****~~

~~Date _____~~

~~Parent(s)/Guardian _____~~

~~Address _____~~

~~Dear _____,~~

~~(Parent/Guardian)~~

~~A determination has been made that your student, _____ (Student's Name) _____, is not maintaining regular attendance at a public school as required by ORS 339.065.~~

~~Regular attendance is defined by Oregon law as attendance which does not include more than eight unexcused one-half day absences or the equivalent thereof in any four-week period school is in session.~~

~~According to school attendance records, your student has had [—] unexcused absences from school on the following dates: [—].~~

~~Please send your student to school no later than the next school day following receipt of this notice and maintain your student in regular attendance for the remainder of the school year.~~

~~You may request an evaluation to determine if your child should have an individualized education program (IEP) or Section 504 plan ("504 plan"), or request a review of your child's current IEP or 504 plan. If you request an evaluation for, or a review of a current IEP or 504 plan, a conference will be held after such evaluation or review has been completed.~~

~~If your child is taught by a parent, guardian or private teacher, you must notify your local education service district and comply with ORS 339.035. Your local ESD is: Linn Benton Lincoln, 541-812-2751.~~

~~If you have questions, please contact [name] at [number].~~

~~Sincerely,~~

~~[Attendance Supervisor] [Principal]~~

~~[cc:—Principal/Superintendent]~~

Lebanon Community Schools
485 S. 5th St.
Lebanon, OR 97355-2602
Phone: 541-451-8511

**** SUPERINTENDENT'S NOTICE ****

Date _____

Parent(s)/Guardian _____

Address _____

Dear _____,

(Parent/Guardian)

According to district records, you were notified by the district's attendance supervisor on [date] that your student, [name], [is not yet enrolled in school] [is not maintaining regular school attendance] [is not enrolled with the local education service district] as required by Oregon laws.

Your student was required to appear in school no later than the next school day following your receipt of that notice and to maintain regular attendance for the remainder of the school year. District records indicate your student continues to be absent from a public school.

You [may request an evaluation of your student's individualized education program (IEP) or Section 504 plan or a review of same.] [requested an evaluation to determine if your student should have an individualized education program (IEP) or Section 504 plan.] [[requested a review of an existing IEP or Section 504 plan for your student] and the requested evaluation or review was completed on [date].]

You and your student are requested to attend a conference with [designated school official] on [date] at [time].

1. _____ The development of a plan for improvement;
2. _____ Resources available to help your student be successful in school, referrals to other agencies as may be needed and such alternative education information as may be required by law;
3. _____ Any questions you may have concerning district programs and resources to help your child attend regularly.

If your child is taught by a parent, guardian or private teacher, you must notify your local education service district and comply with ORS 339.035. Your local ESD is: Linn Benton Lincoln, 541-812-2711.

If you have questions, please contact [name] at [number].

Sincerely,

[Superintendent/Designee]



485 S. Fifth Street, Lebanon, Oregon 97355 • Phone: (541) 451-8511 • Fax: (541) 259-6857

****ATTENDANCE SUPERVISOR'S NONENROLLMENT NOTICE****

Date

Parent Name

Address

Address

Dear **Parent Name**,

A determination has been made that your student, **Student Name**, [has not enrolled in school] [has had ten consecutive absences] and has not been exempted from compulsory attendance in school.

In accordance with Oregon law, [you are hereby notified that you must enroll your student at ____ School no later than the next school day following receipt of this notice] [____ School inactivated your student from enrollment the day following the tenth consecutive full school day of absence].

Every person having control of a child between the ages of 6 and 18 years who has not completed the 12th grade is required to send the child to, and maintain the child in, regular attendance at a public full-time school during the entire school term.

You have the right to request an evaluation to determine if your student should have an Individualized Education Program (IEP) or Section 504 Plan. If your student already has an Individualized Education Program or Section 504 Plan, you may request a review of that IEP or Section 504 Plan.

If your student is in fact exempt from compulsory attendance laws, please let us know. You may find those exemptions in ORS 339.030 and School Board Policy JEA. If your family is experiencing challenges that are affecting attendance or enrollment, please reach out—we are here to help and can connect you with support.

We encourage you to re-enroll your student at **School Name**, enroll in LBL ESD Homeschool if your student is taught by a parent, guardian, or private teacher, or if transferring to another school let us know the name of the school your student is transferring to. To re-enroll please contact the school's office. We also have an online option available for our students, with Evergreen Virtual Academy, and information is available on our website – www.lebanon.k12.or.us.

Sincerely,

Attendance Secretary Name

School Name



485 S. Fifth Street, Lebanon, Oregon 97355 • Phone: (541) 451-8511 • Fax: (541) 259-6857

****ATTENDANCE SUPERVISOR'S IRREGULAR ATTENDANCE NOTIFICATION****

[Date]

[Parent Name]

[Address]

[Address]

Dear **[Parent Name]**,

A determination has been made that your student is not maintaining regular attendance.

[Student Name] has been absent [] days and tardy [] days within the last 20 days enrolled at **[School Name]**. Your student must appear at school on the next school day following receipt of this notice, and maintain regular attendance at school during the remainder of the school year.

We understand that unexpected challenges can arise. However, we want to emphasize that regular attendance is the single most important factor in your child's learning.

You have the right to request an evaluation to determine if your student should have an Individualized Education Program (IEP) or Section 504 Plan. If your student already has an Individualized Education Program or Section 504 Plan, you may request a review of that IEP or Section 504 Plan.

If your student is exempt from compulsory attendance laws, please let us know. You may find those exemptions in ORS 339.030 and School Board Policy JEA. If your family is experiencing challenges that are affecting attendance, please reach out—we are here to help and can connect you with support.

Sincerely,

Attendance Secretary Name

School Name

Oregon law emphasizes regular school attendance to ensure students receive consistent instruction and support for academic success. Students who attend regularly are more likely to stay on track to graduate.

[]	[%]
Total Number of Absences/Tardies	Attendance Percentage



485 S. Fifth Street, Lebanon, Oregon 97355 • Phone: (541) 451-8511 • Fax: (541) 259-6857

****ADMINISTRATOR'S NOTICE****

Date

Parent Name

Address

Address

Dear **Parent Name**,

According to school records you were notified by the school's attendance secretary on **Date** that your student, **Student Name**, [is not enrolled in school] [is not maintaining regular school attendance] as required by Oregon laws.

Your student was required to appear in school no later than the next school day following receipt of that notice and maintain regular attendance for the remainder of the school year.

You and your student are requested to attend a conference with **designated staff name**, on **date** at **time**, to discuss

1. **The development of a plan for improvement;**
2. **Resources available to help your student be successful in school, referrals to other agencies as may be needed and such alternative education information as may be required by law;**
3. **Any questions you may have concerning district programs and resources to help your child attend regularly.**

In accordance with Oregon law, if your child is taught by a parent, guardian or private teacher, you must notify your local education service district. Your local service district is Linn Benton Lincoln, 541-812-2751.

You have the right to request an evaluation to determine if your student should have an Individualized Education Program (IEP) or Section 504 Plan. If your student already has an Individualized Education Program or Section 504 Plan, you may request a review of that IEP or Section 504 Plan.

If you have any questions, please contact me at **number** or **email**.

Sincerely,

Principal Name

School Name

NAME	POSITION	FTE	START DATE	END DATE
NEW HIRES 2025-26				
Kiawe Elliott	ELD Program Coordinator - District Office	.625	1/21/2026	
TEMPORARY NEW HIRES 2025-26				
Tanner Smith	Mathematics Teacher - Seven Oak Middle School	1.0	2/9/2026	4/8/2026
Amy Stewart	Small Group Intervention Teacher - Riverview School	1.0	2/9/2026	6/10/2026

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: William H. Lewis III, Chief Operation Officer

Date: February 12, 2026

Meeting Date: February 19, 2026

Re: Operations Report

Operations Report

Seven Oak Seismic Retrofit Project Update

The 50% Construction Document (CD) drawings are complete. This marks the final major phase in the architectural and engineering process for the project.

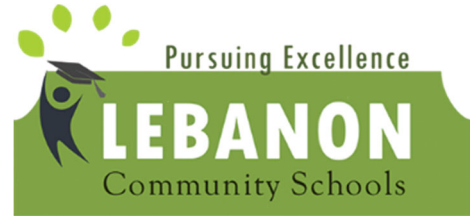
GBC Construction, ZCS Engineering, Soderstrom Architects, and LCSD staff are reviewing all details to ensure accuracy. The team meets every two weeks in preparation for the summer 2026 project start.

Fire Systems Update

As noted last month, the district's fire panels have reached the end of their useful life. All schools, except SOK, have fire alarm panels on their deferred maintenance lists.

Our next priority was to secure the LHS campus with fencing, add fencing to the front of Pioneer, and improve fencing in the transportation bus yard following a major theft last month. While this project would significantly enhance school safety, the fencing budget must now be redirected to replace school fire panels due to the high risk of school closure if a panel fails. The district office fire panel failure in late December demonstrated how quickly these issues can arise. If a panel fails at a school, the building must close until the panel is replaced.

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Steven Prososki, Director of Financial Services

Date: February 12, 2026 **Meeting Date:** February 19, 2026

Re: Financial Report and Fiscal Updates

Financial Report

The 2025-2026 Financial Board Report included in this packet reflects all General Fund revenues and expenditures for 2024-2025, the budgeted YTD expenditures, and encumbered amounts for 2025-2026 as of 02/12/2026.

The 2024-2025 Lebanon Community School District #9 Financial Audit report is included in this packet.

GovDeals.com update.

Lebanon Community School District
General Fund: Statement of Revenues Budget Vs. Actual For the Fiscal Year 2025-26

Source	2025-26 Budget	Actual YTD Rev. 2/12/2026	Projected through 6/30/2026	Total Estimated 2025-26	(Over)/Under Budget	2024-25 Budget	Actual YTD Rev. 6/30/2025
SSF Funding							
1111 Current Year Property Taxes	13,349,416	12,377,778	799,281	13,177,059	172,357	12,956,010	12,909,584
1112 Prior Year Property Taxes	201,478	137,173	68,727	205,901	(4,423)	240,000	182,760
1190 Penalties & Interest on Taxes	1,000	950	50	1,000	-	1,000	42,870
3101 State School Funds	38,732,367	26,092,425	12,131,303	38,223,728	508,639	37,367,780	36,834,753
3103 Common School Fund	500,000	-	500,000	500,000	-	500,000	557,895
3104 State Managed County Timber	150,000	53,399	96,601	150,000	-	150,000	109,299
Total SSF Funding	52,934,261	38,661,725	13,499,361	52,107,688	676,573	51,214,790	50,637,160
Total SSF Revenue	\$ 52,934,261	\$ 38,661,725	\$ 13,499,361	\$ 52,107,688	\$ 676,573	\$ 51,214,790	50,637,160
Non State School Support Formula Sources							
Local Sources							
1312 Tuition From Other Districts Within the State	-	18,133	21,000	39,133	(39,133)	-	20,000
1411 Transportation Fees	10,000	8,066	1,934	10,000	-	10,000	5,678
1510 Earnings on Investments	800,000	664,483	431,517	1,096,000	(296,000)	675,000	1,264,177
1530 Gain or Loss on Sale of Investment (FMV)	-	-	-	-	-	-	-
1910 Facility Use Rentals	1,000	2,424	6,576	9,000	(8,000)	1,000	2,275
1980 Fees Charged to Grants	325,000	27,902	297,098	325,000	-	325,000	374,500
1990 Miscellaneous Local Revenue	50,000	116,283	33,717	150,000	(100,000)	230,000	72,525
1991 Student Transportation - Reimbursed	100,000	74,561	25,439	100,000	-	100,000	105,755
1995 MAC Study	500,000	251,398	503,602	755,000	(255,000)	-	1,060,333
Total Non Formula Local Sources	1,786,000	1,163,251	1,299,882	2,445,000	(659,000)	1,341,000	2,905,243
Intermediate Sources							
2101 - County School Funds	20,000	37,302	-	37,302	(17,302)	20,000	36,720
2210 - TMR Reimbursement	175,000	179,310	-	179,310	(4,310)	200,000	189,730
Total Intermediate Sources	195,000	216,613	-	216,613	(21,613)	220,000	226,450
State/Federal Sources							
3199 Other Unrestricted Grants-In-Aid	275,000	-	220,000	220,000	55,000	275,000	189,089
4202 Medicaid Reimbursement	-	23,423	20,000	43,423			105,127
4300 Restricted Federal Rev	70,000	26,648	43,352	70,000	-	70,000	85,440
4801 Federal Forest	130,000	282,379	25,000	307,379	(177,379)	130,000	33,717
Total State/Federal Sources	475,000	332,449	308,352	640,801	(122,379)	475,000	413,373
Other Sources		-					-
5300 Sale/Loss of Fixed Assets	2,000	2,200	-	2,200	(200)	2,000	-
5400 Beginning Fund Balance	8,500,000	9,824,631	-	9,824,631	(1,324,631)	7,000,000	9,287,166
Total Other Sources	8,502,000	9,826,831	-	9,826,831	(1,324,831)	7,002,000	9,287,166
Total Non SSF Revenue	\$ 10,958,000	\$ 11,539,143	\$ 1,608,235	\$ 13,129,245	\$ (2,127,822)	\$ 9,038,000	\$ 12,832,231
Total Resources	\$ 63,892,261	\$ 50,200,869	\$ 15,107,596	\$ 65,236,933	\$ (1,451,249)	\$ 60,252,790	\$ 63,469,391
				\$ 58,046,837			
				\$ 7,190,095			

	2025-26 Budget	Actual YTD EXP 2/12/2026	Projected through 6/30/2026	Total Estimated 2025-26	(Over)/ Under Budget	% Committed	2024-25 Budget	Actual YTD Exp. 6/30/2025
Instruction								
1111 Elementary, K-5 or K-6	10,585,076	4,279,541	5,882,132	10,161,673	423,403	96.00%	10,586,787	9,561,671
1113 Elementary Extracurricular	5,616	28,253	-	28,253	(22,637)	503.09%	5,616	42,365
1121 Middle/Junior High Programs	4,597,566	1,909,621	2,687,451	4,597,073	493	99.99%	4,170,438	4,169,990
1122 Middle/Junior High School Extracurricular	39,022	28,434	13,879	42,313	(3,291)	108.43%	39,021	55,510
1131 High School Programs	6,178,293	2,517,332	3,474,654	5,991,986	186,307	96.98%	6,072,856	5,889,729
1132 High School Extracurricular	86,068	60,982	52,472	113,453	(27,385)	131.82%	86,066	113,451
1140 Pre Kindergarten Programs	0	5,432	3,491	8,923	(8,923)	500.00%	236,870	70
1210 Programs for the Talented and Gifted	61,705	7,866	10,833	18,699	43,006	30.30%	94,195	28,545
1220 Restrictive Pgms for Students w/Disabilities	3,342,824	1,380,701	1,861,838	3,242,539	100,285	97.00%	3,144,309	2,842,738
1250 Programs for Students w/Severe Disabilities	4,301,573	1,694,147	2,435,363	4,129,510	172,063	96.00%	3,735,302	3,793,628
1272 GF Title I Support	143,968	91,125	92,766	183,891	(39,923)	127.73%	45,337	102,481
1280 Alternative Education	1,481,326	566,025	758,399	1,324,425	156,901	89.41%	906,261	810,270
1281 Alternative Education	0	-	-	-	0	0.00%	10,000	-
1288 Charter School	3,608,458	2,385,313	1,223,145	3,608,458	-	100.00%	2,900,000	3,229,842
1291 English Second Language Programs	466,190	209,726	265,382	475,109	(8,919)	101.91%	495,964	421,233
1300 Adult/Continuing Education Programs	0	-	-	-	0	0.00%	26,317	-
1400 Summer School Programs	24,460	60,871	-	60,871	(36,411)	248.86%	26,191	18,455
Total Instruction	\$ 34,922,145	\$ 15,225,370	\$ 18,761,806	\$ 33,987,176	\$ 934,969		\$ 32,581,530	\$ 31,079,980

	2025-26 Budget	Actual YTD EXP 2/12/2026	Projected through 6/30/2026	Total Estimated 2025-26	(Over)/ Under Budget	% Committed	2024-25 Budget	Actual YTD Exp. 6/30/2025
Support Services								
2110 Attendance and Social Work Services	270,969	54,125	78,534	132,659	138,310	48.96%	227,581	111,417
2114 Student Accounting Services	281,217	159,224	120,716	279,941	1,276		269,325	268,103
2115 Student Safety	518,602	203,008	211,021	414,029	104,573	79.84%	527,042	310,410
2120 Guidance Services	1,501,591	622,298	872,204	1,494,502	7,089	99.53%	1,280,507	1,208,154
2130 Health Services	547,223	232,017	315,206	547,223	-	100.00%	343,129	475,161
2135 Health	132,020	66,337	75,460	141,797	(9,777)	107.41%	126,242	131,786
2140 Psychological Services	250	-	-	-	250	0.00%	250	-
2150 Speech Pathology and Audiology Services	492,611	282,531	231,494	514,025	(21,414)	104.35%	683,130	412,137
2190 Service Directions, Student Support Svcs	553,622	246,111	306,331	552,442	1,180	99.79%	476,332	475,317
2210 Improvement of Instruction Services	448,164	142,183	283,573	425,756	22,408	95.00%	513,007	318,858
2220 Library/Media Center	507,531	223,828	271,255	495,083	12,448	97.55%	475,366	463,707
2230 Assessment and Testing	55,000	27,637	240	27,877	27,123	50.69%	65,000	7,228
2240 Staff Development	93,915	68,960	16	68,976	24,939	73.45%	101,469	69,244
2310 Board of Education	151,070	42,579	94,127	136,706	14,364	90.49%	133,000	120,354
2321 Office of the Superintendent Services	842,693	507,070	330,939	838,009	4,684	99.44%	790,144	785,753
2410 Office of the Principal Services	4,251,489	2,294,110	1,919,275	4,213,386	38,103	99.10%	3,970,133	3,934,551
2520 Fiscal Services	952,118	553,892	361,967	915,859	36,259	96.19%	967,643	930,793
2540 Insurance & Judgements	538,174	668,458	2,071	670,529	(132,355)	124.59%	440,000	489,486
2542 Care and Upkeep of Buildings Services	3,271,363	1,802,779	1,394,062	3,196,841	74,522	97.72%	3,182,957	3,110,449
2543 Care and Upkeep of Grounds Services	183,068	171,568	70,406	241,975	(58,907)	132.18%	176,043	211,147
2544 Maintenance	1,780,223	1,485,678	422,295	1,907,973	(127,750)	107.18%	1,472,909	1,938,602
2548 Land Lab	8,499	2,124	-	2,124	6,375	24.99%	61,931	7,878
2550 Student Transportation Services	2,492,366	1,668,751	1,072,852	2,741,603	(249,237)	110.00%	2,204,733	2,566,022
2573 Warehousing and Distributing Services	28,550	15,379	13,171	28,550	-	100.00%	27,130	27,955
2630 Information Services	241,805	162,037	86,764	248,801	(6,996)	102.89%	238,991	235,089
2640 Staff Services	775,424	455,687	319,737	775,424	-	100.00%	730,995	792,024
2660 Technology Services	893,861	566,370	297,985	864,355	29,506	96.70%	899,550	869,856
2680 Interpretation & Translation Services	6,316	1,826	2,348	4,174	2,142	66.09%	6,316	4,174
2700 Supplemental Retirement	500	(57)	100	44	456	8.74%	500	44
Total Support Services	\$ 21,820,234	\$ 12,726,511	\$ 9,154,151	\$ 21,880,662	\$ (60,428)		\$ 20,391,355	\$ 20,275,697
		-				-		
Community Services								
3100 Food Services	40,691	363	21,290	21,653		53.21%	16,727	8,901
3300 Community Services	-	359	-	359		0.00%	0	182
Total Community Services	\$ 40,691	\$ 723	\$ 21,290	\$ 22,013	\$ -	\$ 1	\$ 16,727	\$ 9,083
Other Requirements								
5200 Transfers of Funds	2,179,000	1,870,000	309,000	2,179,000	-	100.00%	2,280,000	2,280,000
6110 Contingency	930,191	-	-	-	930,191	100.00%	1,983,178	-
7000 Unappropriated Ending Fund Balance	4,000,000	-	-	-	4,000,000	100.00%	3,000,000	-
Total Other Requirements	\$ 7,109,191	\$ 1,870,000	\$ 309,000	\$ 2,179,000	\$ 4,930,191		\$ 7,263,178	\$ 2,280,000
Total Requirements	\$ 63,892,261	\$ 29,822,604	\$ 28,246,246	\$ 58,046,837	\$ 5,804,733		\$ 60,252,790	\$ 53,644,760