



Philomath School District 17J

Regular Board Meeting

Date and Time

Thursday August 20, 2026 at 7:00 PM PDT

Location

Philomath High School Community Conference Room

Agenda

	Time
I. Opening Items	7:00 PM
A. Call the Meeting to Order	
B. Open Session	5 m
1. Pledge of Allegiance	
2. Approval of Consent Agenda	
3. Request for Agenda Modifications	
4. Public Comment: To comment, please arrive before the meeting begins and complete a request card, and turn it in to the board secretary prior to the start of the meeting. For virtual sharing or to email a comment, email michele.mcrae@philomath.k12.or.us by 3:00 pm on the day of the meeting.	

	Time
II. REPORTS	7:05 PM
A. PHS Turf Project Update	5 m
B. Association Reports	
• PEA	
• OSEA	
C. Superintendent's Report	10 m
D. Financial Report	5 m
E. Safety and Emergency Response - Superintendent Halliday	15 m
III. STRATEGY AND DISCUSSION	7:40 PM
A. 2026-2027 District Objectives - Overall Update	30 m
B. Inservice Meal Planning - 8/25/26	5 m
C. Interdistrict Transfer Updates	10 m
D. Board Planning Session/Retreat Date and Agenda	10 m
• Local Option Levy	
• Board Liaison Roles	
• Facility Replacement Schedule	
• 2026-2027 District Objectives	
E. Superintendent's Evaluation	5 m
F. Board Self Evaluation	5 m
G. Classified CBA Update	5 m
• Article 15.2 - Vacation	
H. Proposed Costa Rica Trip	5 m
• Leaders - Alice Eldridge and Andrea Heidinger	

	Time
• Proposed Dates: 3/18/2028 - 3/26/2028 (Spring Vacation)	
I. Budget Committee Vacancies	5 m
J. PERS Bond/Side Account Discussion	10 m
IV. Action Items	9:10 PM
A. Policies	5 m
• EEACC Student Conduct on School Buses	
• EEACC-AR Student Conduct on School Buses	
• IKH Credit for Proficiency	
• IKH-AR Credit for Proficiency	
• KNA Immigration Enforcement on District Property	
B. Surplus Property	5 m
V. Closing Items	9:20 PM
A. Next Meeting Agenda Items	5 m
a) September Meeting Agenda Items	
a. District Objectives	
b. Costa Rica Trip	
B. Board Recognition, Thanks and Requests	10 m
C. Adjourn Meeting	

Coversheet

Open Session

Section:	I. Opening Items
Item:	B. Open Session
Purpose:	Vote
Submitted by:	
Related Material:	August 20, 2026.pdf July 2, 2026 Minutes.pdf

Philomath School District 17J

CONSENT AGENDA

August 20, 2026

Updated: 8/14/26 1:46 PM

A. Minutes:

1. July 2, 2026, Regular Board Meeting Minutes

B. Out of State Travel: None

C. Unpaid Leave of Absence Request

D. Personnel/Staffing Adjustments

1. **Retirements:** None

2. **Resignations:**

- a. Jeremy Nelson Instructional Assistant, PA
- b. Alyssa Blackstone 1st Grade Teacher, CPS
- c. Tiffany Wallace Resigning IA Position to accept teaching position at PHS

3. **New Hires:**

- a. Tisha Forsyth .5 FTE Attendance Clerk, PHS
- b. Danielle Carter 1st Grade Teacher, CPS
- c. Ari Kawai Instructional Assistant, PHS
- d. Tiffany Cooper Instructional Assistant, PHS
- e. Kimberly Coke IA & Kitchen, PES
- f. Jessica Dahl Instructional Assistant, PES
- g. Miranda Cortez Instructional Assistant, PES

4. **Staff Reassignments/Changes in FTE/Adjustments:** None

5. **Coaches:** None

6. **Extra Duty Assignments:** None

REGULAR BOARD MEETING

Meeting Minutes

PHILOMATH SCHOOL DISTRICT 17J

Philomath High School Community Conference Room

2054 Applegate Street, Philomath

7/2/2026 07:00 PM

I. REGULAR SESSION

A. Call to Order: The Regular Session of the Philomath School District Board of Directors was called to order by Board Chair Tom Klipfel at 7:00 pm on July 2, 2026 at the Philomath High School Community Conference Room located at 2054 Applegate Street. Those in attendance included Philomath School District Board of Directors Tom Klipfel, Erin McMullen, Sandi Hering and Erin Gudge; Superintendent Susan Halliday; Business Manager Jennifer Griffith; Executive Assistant Michele McRae; Student Representative to the Board, Wyatt Coen. Ryan Cheeke joined the meeting at 7:14 pm. Tom Klipfel joined via Zoom.

B. Open Session

1. **Pledge of Allegiance:** Wyatt Coen led us in the Pledge of Allegiance.
2. **Student Representative to the Board:** Wyatt Coen was sworn in as the 2026-2027 Student Representative to the Board.
3. **Election of Board Officers for 2026-2027**
 - **Board Chair:** Director McMullen nominated Director Klipfel for Board Chair. There were no other nominations. Sandi Hering seconded the nomination, and the Board approved it unanimously. Motion passes 4-0 with one absent.
 - **Board Vice-Chair:** Director Hering nominated Director McMullen for Vice Chair. There were no other nominations. Director Gudge seconded the nomination, and the Board approved it unanimously. Motion passes 4-0 with one absent.
4. **Approval of Consent Agenda:** Director McMullen moved to approve the Consent Agenda as presented. Director Gudge seconded the motion, and the Board approved it unanimously. Motion passed 4-0 with one absent.
5. **Request for Agenda Modifications:** There were no requests for agenda modifications.
6. **Public Comment:** Superintendent Halliday publicly apologized for not acknowledging the work of Kim St. Clair in her interview with Brad Fuqua of the Philomath News. She acknowledged Kim and her work on the data that was presented at last month's Board meeting, and all of her work with all of the students in the Philomath School District and specifically with the students of the class of 2026. Director Klipfel said that the data that Kim worked on was outstanding and very powerful, and he thanked Superintendent Halliday for correcting the record.

II. DISCUSSION ITEMS

- A. **Set Date for Board Work Session:** This will be discussed at the August Board Meeting.
- B. **Set Regular Board Meeting Schedule for 2026-2027:** No changes - regular meetings will continue on the third Thursday of each month at 7:00 pm.
- C. **Board Liaison Roles:** This will be discussed at the August Board Meeting.
- D. **Superintendent's Evaluation:** This will be discussed at the August Board Meeting.
- E. **All Staff Meal Planning:** The all staff inservice is on Tuesday, August 25th, and Director Hering will work with Mary Ackermann to finalize details of the meal.

III. CLOSING ITEMS

- A. **Next Meeting Agenda Items:** Work session dates, superintendent's evaluation, all staff meal planning, Board liaison roles, Local Option Levy, emergency response flipbook, facility replacement schedule.
- B. **Board Thanks and Requests:** Director Gudge thanked Benton County Credit Union for their donation that supports our all staff inservice meal. She also thanked Directors Klipfel and McMullen for serving as Board Chair and Vice Chair, respectively, for another year.
- C. **Adjournment:** Board Chair Tom Klipfel adjourned the meeting at 7:22 pm.

Board Chair

Superintendent

Date

Coversheet

Financial Report

Section:	II. REPORTS
Item:	D. Financial Report
Purpose:	Discuss
Submitted by:	
Related Material:	Financial Report.pdf Audit Letter.pdf



August 20, 2026

Board Members:

Another year has come to a close. We are busy opening the 2026-27 fiscal year and getting ready for the start of the new school year.

Included in the board packet is the engagement letter from Accuity, Inc. for our 2025-26 financial audit. The 2025-26 audit field work has been scheduled for October 7-8, 2026. The preliminary ending fund balance for the 2025-26 fiscal year is estimated at \$1,700,000. This is quite a reduction from the budgeted amount of \$2.0M. Expenditures were higher than revenue received in 2025-26, causing the reduction in the fund balance. This relates to a reduction in the available resources for 2026-27. New hire salary placements this fall will be lower than the budgeted amounts, which will help to offset the reduction in resources.

Current full year budgetary projections are not reliable until we process the first full payroll in September, so I have not included any financial statements in this August board report. We will have the 2026-27 projections available for the Board to review at the October 2026 Board Meeting.

The Budget Committee has 3 members with term expirations of 6/30/2026. We are waiting to hear if those whose terms have expired are interested in continuing with another term. Application packets will be available on the district website for anyone interested in joining the Budget Committee. We will be accepting applications through September 30, 2026. Review of the applications and appointments of the new committee members will take place at the regular October board meeting.

We will be returning to the conversation from the February 2026 board meeting about the PERS Side Account bond. I will have more information to share at the Board meeting for further discussion about future PERS side account bond possibilities.

July 2026 General Fund Expenditures totaled \$1,115,460. Expenditures that exceeded \$25,000 are as follows:

• SECURECOM	\$ 32,668	(Fire Alarm Panel Replacement PMS)
• WOOZ FLOORING	\$ 32,960	(Carpet Replacement CPS & PES)
• SAIF	\$ 45,273	(Annual Workers Comp Ins prem)
• PACE	\$ 282,194	(Annual liability insurance premium)
• Oregon Educators Benefit Board	\$ 214,387	(June Insurance premiums OEBB)
• PERS	\$ 764,325	(June PERS payments)
• Kings Valley Charter School	\$ 269,038	(July SSF payment to KVCS)

Respectfully Submitted,
Jennifer Griffith
Business Manager



June 10, 2026

Management and Those Charged with Governance
Philomath School District No. 17J
1620 Applegate Street
Philomath, OR 97370

We are pleased to confirm our understanding of the services we are to provide to Philomath School District No. 17J for the year ending June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, Kings Valley Charter School (a discretely presented component unit), and the disclosures, which collectively comprise the basic financial statements of Philomath School District No. 17J as of and for the year ending June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Philomath School District No. 17J's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Philomath School District No. 17J's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of the Proportionate Share of the Net Pension/OPEB Asset/Liability and Contributions
3. Schedule of Changes in OPEB Liability and Related Ratios

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies Philomath School District No. 17J's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and we will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any
2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any
3. Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following 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:



1. Supplemental Information Required by the Oregon Department of Education

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS, the Minimum Standards for Audits of Oregon Municipal Corporations, the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits, nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts,



tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Revenue Recognition (presumptive risk)

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Philomath School District No. 17J's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Philomath School District No. 17J's major programs. For federal programs that are



included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Philomath School District No. 17J's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with GAAP; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any



document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Philomath School District No. 17J in conformity with GAAP and the Uniform Guidance based on information provided by you. In addition, we will assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge, in the management representation letter, our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other



We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request, will locate any documents selected by us for testing, and will prepare schedules requested by us by the dates communicated directly to management.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarize our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Philomath School District No. 17J; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

Kori Sarrett is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on October and to issue our report no later than December 31, 2026. If, through no fault of Accuity, LLC, necessary information is not made available in a timely manner, the time limitations herein referenced shall be extended as agreed upon by both parties.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, and travel), will be \$16,500 for the audit of the financial statements and \$5,500 for the single audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

Our invoices for these fees will be rendered as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Accuity, LLC does not host any of Philomath School District No. 17J's information. Liscio is used solely to transmit data and is not intended to store your information. Philomath School District No. 17J is solely responsible for downloading any deliverables and other records from Liscio that Philomath School District No. 17J wishes to retain for its own records at the completion of the engagement.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and those charged with governance of Philomath School District No. 17J. In our report on your financial statements, we will make reference to the financial statements of Kings Valley Charter School, a discretely presented component unit, which will also be audited by us. Circumstances may arise in which our report may differ from its expected form



and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure. The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or losses incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to Philomath School District No. 17J and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign it where indicated below and return it to us.

Very truly yours,

Kori Sarrett

Kori Sarrett
Accuity, LLC

June 10, 2026

Date

RESPONSE:

This letter correctly sets forth the understanding of Philomath School District No. 17J.



Jennifer Griffith
Jennifer Griffith

06/10/2026
Date

Coversheet

Safety and Emergency Response - Superintendent Halliday

Section:	II. REPORTS
Item:	E. Safety and Emergency Response - Superintendent Halliday
Purpose:	FYI
Submitted by:	
Related Material:	Emergency Action Plan.pdf Secure.pdf

Emergency Action Plan



HOLD



SECURE



LOCKDOWN



EVACUATE



SHELTER



ROOM CLEAR

HOLD

SECURE

LOCKDOWN

EVACUATE

SHELTER

ROOM CLEAR

EMERGENCY NUMBERS



SECURE DOWN

Get Inside. Lock Outside Doors.

STATUS: Used when there is a threat outside the building (e.g., police activity).

STAFF ACTIONS:

- Bring everyone indoors immediately.
- Lock all exterior doors and windows.
- Increase situational awareness.
- Take attendance and account for all students.
- Continue business and instruction as usual inside.

STUDENT ACTIONS:

- Return inside the building immediately.
- Remain inside the building until given an "All Clear."

SECURE

LOCKDOWN

Coversheet

Interdistrict Transfer Updates

Section:	III. STRATEGY AND DISCUSSION
Item:	C. Interdistrict Transfer Updates
Purpose:	FYI
Submitted by:	
Related Material:	IDT Updates.pdf



Philomath School District 17J

Benton County School District No. 17J, 1620 Applegate Street Philomath OR 97370 (541) 929-3169

Graduate EVERY student and transition each into a job, training, or college.

Philomath School District 17J

Board of Directors

Interdistrict Transfer Activity Report

August 20, 2026

School	Allocated Slots	Approved as of 08/11/2026	Available Slots for Approval
Blodgett Elementary	2 slots per grade level (K-4)	0 slots	Initially Allocated Numbers
Clemens Primary	10 slots for Kinder 10 slots for 1 st	10 slots for Kinder 1 slots for 1 st	0 slots for Kinder 9 slots for 1 st
Philomath Academy	5 slots for 9 th 5 slots for 10 th 2 slots for 11 th 2 slots for 12 th	2 slots for 9 th 0 slots for 10 th 0 slots for 11 th 0 slots for 12 th	3 slots for 9 th 5 slots for 10 th 2 slots for 11 th 2 slots for 12 th
Philomath Elementary	8 slots for 2 nd 4 slots for 3 rd 4 slots for 4 th 5 slots for 5 th	1 slot for 2 nd 3 slots for 3 rd 3 slots for 4 th 5 slots for 5 th	7 slots for 2 nd 1 slot for 3 rd 1 slot for 4 th 0 slots for 5 th
Philomath High	10 slots per grade level (9 th -12 th)	4 slots for 9 th 2 slots for 10 th 1 slot for 11 th 0 slots for 12 th	6 slots for 9 th 8 slots for 10 th 9 slots for 11 th 10 slots for 12 th
Philomath Middle	8 slots for 6 th 10 slots for 7 th 4 slots for 8 th	8 slots for 6 th 5 slots for 7 th 1 slot for 8 th	0 slots for 6 th 5 slots for 7 th 3 slots for 8 th

*Pending = still awaiting resident district signature.

**Waiting = no more spaces or unique situation(s).

Coversheet

Classified CBA Update

Section:	III. STRATEGY AND DISCUSSION
Item:	G. Classified CBA Update
Purpose:	FYI
Submitted by:	
Related Material:	MOU.pdf

Memorandum of Agreement
Between
Philomath School District 17J
And
Oregon School Employees Association
Philomath Chapter 64

This Memorandum of Agreement (MOA) is entered into by and between the Philomath School District 17J ("District") and the Oregon School Employees Association (OSEA) Philomath Chapter 64 ("Association"). The purpose is to set forth the following terms and conditions related to an amendment to the Association Collective Bargaining Agreement, dated July 1, 2026 – June 30, 2028.

The proposed edit was brought forward following the ratification of both the Association and the District. Change supports better understanding of Article 15.2 – Vacation Leave.

Updated Language:

The proposed language update is offered in good faith and reflects the longstanding practice that has been in place since the 2014–2017 Association CBA. As time has passed, there are no longer any employees with 1–12 years of continuous employment with the District, making this revision an honest and accurate reflection of current circumstances.

15.2 Vacation Leave

15.2.1 For all classified employees hired before July 1, 2014, vacation time earned by employees in the bargaining unit shall be granted as indicated in the following outline.

All 12-month classified employees hired after July 1, 2014, will be eligible to earn vacation as indicated in the following outline. Employees working less than twelve (12) months per year are not eligible for vacation accrual.

Hire <i>Before</i> 07/01/2014			
Months Worked	Vacation Days Earned		
11.5	14.5		
11.0	14		
10.5	13.5		
10.0	13		
9.5	12.5		
	Years in District		
	1-5	6-14	15+
	Vacation Days Earned		
All 12 Month Employees	10	15	20

*Days earned prorated by employee FTE.

Originally Ratified Language:**15.2 Vacation Leave**

15.2.1 For all classified employees hired before July 1, 2014, vacation time earned by employees in the bargaining unit shall be granted as indicated in the following outline.

For all classified employees hired after July 1, 2014, all twelve (12) month employees will be eligible to earn vacation as indicated in the following outline. Employees working less than twelve (12) months per year are not eligible for vacation accrual.

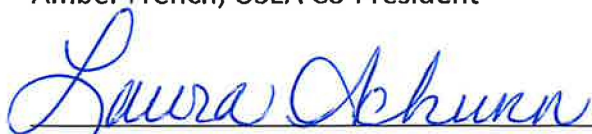
		Years with District		
		1-5	6-14	15 +
Months Worked				
Before 07/01/2014				
12.0		10	15	20
11.5		9.5	14.5	
11.0		9	14	
10.5		8.5	13.5	
10.0		8	13	
9.5		7.5	12.5	
After 07/01/2014				
12.0		10	15	20

This agreement shall become effective upon the signatures of the parties, and it shall be implemented immediately in a corrected collective bargaining agreement document.



Amber French, OSEA Co-President

8-11-2026
Date



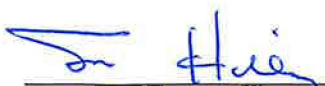
Laura Schunn, OSEA Co-President

8/11/2026
Date



Debra Blanchard, OSEA Field Representative

7.20.26
Date



Susan Halliday, Superintendent

07-20-2026
Date

Coversheet

Policies

Section:	IV. Action Items
Item:	A. Policies
Purpose:	Vote
Submitted by:	
Related Material:	Transportation Policies.pdf IKH.pdf IKH-AR.pdf

Philomath School District 17J

Code: EEACC
Adopted: 10/19/20
Revised/Readopted: 5/21/26

Student Conduct on School Buses

The following regulations will govern student conduct on school buses and Type 10 School Activity Vehicles if used for transporting students from home to school, school to home and to and from district-sponsored activities and will be posted in a conspicuous place in all buses and in student/parent handbooks:

1. Students being transported are under authority of the bus driver;
2. Fighting, wrestling or boisterous activity is prohibited on the bus;
3. Students will use the emergency exit only in case of emergency;
4. Students will be on time for the bus, both morning and evening;
5. Students will not bring firearms, weapons or other potentially hazardous material on the bus;
6. Students will not bring animals, except approved service animals, on the bus;
7. Students will remain seated while the bus is in motion;
8. Students may be assigned seats by the bus driver;
9. When necessary to cross the road, students will cross in front of the bus or as instructed by the bus driver;
10. Students will not extend their hands, arms or heads through the bus windows;
11. Students will have written permission to leave the bus other than for home or school;
12. Students will converse in normal tones; loud or profane language is prohibited;
13. Students will not open or close windows without permission of the driver;
14. Students will keep the bus clean and must refrain from damaging it;
15. Students will be courteous to the driver, fellow students and passersby;
16. Students who refuse to promptly obey the directions of the driver or refuse to obey regulations may forfeit their privilege to ride on the buses.

In addition to Oregon Administrative Rules (OAR), the district adopts the following rules:

1. Large items which cannot be safely transported while held in the student's lap or stored directly under the seat are generally prohibited unless the bus has a baggage compartment. Any instrument, sports bag, or school project will be allowed on the seat.
2. Large items may be allowed on the bus with the prior approval of the Transportation Supervisor. These items will only be allowed on the bus if transporting these items can meet the following ODE requirements:
 - a. The items can be placed in a location not adjacent to students.
 - b. The items can be secured by the driver in a manner that ensures that they will not move even in the event of a bus collision.
 - c. The items do not block the aisle way or access to an emergency exit.
3. Students shall not interfere with school bus operating controls except in an emergency or as instructed by the driver.
4. Devices that create sounds that are distracting to the driver may not be used on the bus.

The superintendent will establish other administrative regulations as necessary for the safe conduct of students riding district school buses or other forms of district transportation and for disciplinary procedures. Such regulations will be available to all parents and students and posted in each school bus or other district vehicle.

Students who violate bus rules of conduct may be denied the use of district transportation and may be subject to other disciplinary action in accordance with district and school discipline policies.

END OF POLICY

Legal Reference(s):

[ORS 339.240](#)
[ORS 339.250](#)
[ORS 820.100 to -820.190](#)

[OAR 581-021-0050 to -0075](#)
[OAR 581-023-0040](#)
[OAR 581-053-0002](#)
[OAR 581-053-0003](#)

[OAR 581-053-0004](#)
[OAR 581-053-0010](#)
[OAR 581-053-0210](#)

Letter Opinion, Office of the OR Attorney General (Nov. 22, 1988).

Cross Reference(s):

JFCB - Care of District Property by Students

Philomath School District 17J

Code: EEACC - AR

Adopted:

Discipline Procedures for District-Approved Student Transportation

All students eligible for district-approved student transportation shall receive safety instruction and a code of conduct. Violation of the code of conduct or conduct which jeopardizes the health/safety of self and/or others may result in the loss of district-approved transportation services.

The following procedures address:

1. Safety Instructions;
2. Code of Conduct;
3. Education;
4. Special Education Students;
5. Violations;
6. Disciplinary Procedures for Violations;
7. Suspension Procedures;
8. Reinstatement;
9. Right of Appeal;
10. Appeal Procedure.

Safety Instructions:

- A. Within the first six weeks of each semester the transportation supervisor will direct all bus drivers to conduct a safety review with all students who are regularly transported by the district.
 - a. Safe school bus riding procedures, including but not limited to loading, unloading, crossing;
 - b. Use of emergency exits; and
 - c. Planned and orderly evacuation of the school bus in case of emergency, including participation in actual evacuation drills.
- B. Each September the transportation supervisor will direct all bus drivers to conduct a safety review with all other students.
 - a. The drivers shall review safe bus riding procedures.
 - b. The drivers shall review use of emergency exits.
- C. The transportation supervisor will record dates and content of safety instructions by each driver. Such information shall be kept as a part of the district's records.

Code of Conduct:

- A. Each year the district will include the following transportation rules in the student/parent handbook. The district will provide interpretation to those students/parents whose primary language is not English.
 - 1. Students being transported are under authority of the bus driver;
 - 2. Fighting, wrestling or boisterous activity is prohibited on the bus;
 - 3. Students will use the emergency exit only in case of emergency and as directed by the driver;
 - 4. Students will be on time for the bus, both morning and evening;
 - 5. Students will not bring firearms, weapons or other potentially hazardous material on the bus;
 - 6. Students will not bring animals, except approved service animals, on the bus;
 - 7. Students will remain seated while the bus is in motion;
 - 8. Students may be assigned seats by the bus driver;
 - 9. When necessary to cross the road, students will cross in front of the bus or as instructed by the bus driver;
 - 10. Students will not extend their hands, arms or heads through the bus windows;
 - 11. Students will have written permission to leave the bus other than for home or school;
 - 12. Students will converse in normal tones; loud or profane language is prohibited;
 - 13. Students will not open or close windows without permission of the driver;
 - 14. Students will keep the bus clean and must refrain from damaging it;
 - 15. Students will be courteous to the driver, fellow students and passersby;
 - 16. Students who refuse to promptly obey the directions of the driver or refuse to obey regulations may forfeit their privilege to ride on the buses.
 - 17. Students will not bring any item or object on the bus which may pose a safety risk or barrier to safe entry or exit from the bus, unless the driver determines an alternative, safe location;
 - 18. Students will not distract the driver or interfere with the bus operating controls;
 - 19. Students must keep a safe distance from the bus when it is in motion'
 - 20. No food or drink (including gum) other than water shall be consumed on the bus;
 - 21. Students will not possess and or use tobacco, alcohol, cannabis or illegal drugs.

Students will also follow directions of teacher, coach, or chaperone responsible for maintaining order on field trips and extracurricular activities and must follow the school code of conduct at all times.

Education:

- A. Disciplinary action for violating the transportation code of conduct and/or transportation health and safety requirements shall be confined to district-approved transportation services. Students who have lost district-approved transportation services through a disciplinary action shall be expected to continue with the district's educational requirements.
- B. Students' academic grades will reflect academic achievement. Misconduct or absenteeism shall not be a sole criterion for grade reduction. Students will be expected to continue to meet the district's attendance and educational requirements.

- C. Makeup work may be provided. If makeup work is needed, the district's policy and procedures will be followed.
- D. Alternative education may be provided. If alternative education is needed, the district's policy and procedures will be followed.

Special Education Students:

Special education students will be disciplined in accordance with Board policy JGDA/JGEA - Discipline of Disabled Students and accompanying administrative regulation.

Violations:

Each year the district will include the following procedures for violations in the student/parent handbook. The district will provide interpretation to those students/parents whose primary language is not English.

Disciplinary Procedures for Violations:

1. First Citation-Warning:
The driver verbally restates behavior expectations and issues a warning citation. The driver may assign the student to a particular seat.
2. Second Citation:
The student may be suspended from the bus after a conference, arranged by principal, has been held with the student, the parent, the bus driver, and the principal. The driver may assign the student to a particular seat.
3. Third Citation:
The student will receive a suspension from the bus for up to 30 days after a conference, arranged by the principal, has been held with the student, the parent, the bus driver, and the principal. Further violations of bus regulations will be considered a severe violation. The driver may assign the student to a particular seat.
4. Fourth Citation:
The student will receive a suspension from the bus for the remainder of the school year.
5. Severe Violations:
Any severe violation may result in the immediate suspension of the student for a minimum of ten days and up to a one-year period from the bus, which may carry over to the following school year. There will be a hearing at this time, arranged by principal, involving the student, the bus driver, the parent and the principal.

In all instances, the appeal process may be used if the student and/or parent desires.

All citations must be signed by the parents, the bus driver and the principal before the student will be allowed to ride the bus again.

Suspension Procedures:

Due process procedures used by the district governing student behavior shall be applied.

Reinstatement:

A conference to discuss reinstatement shall be conducted under the following guidelines:

- A. When deemed necessary, parent(s) and student shall be present at the conference;
- B. The principal shall fully explain matters and permit the parties involved to fully explain their position(s);
- C. The principal shall make a decision which provides guidelines for the student to follow when transportation services are reinstated.

Right of Appeal:

- A. At each step of the discipline procedures used in district-approved transportation services, parents, students, and/or a representative have a right to appeal.
- B. All appeals must be in writing.
- C. Appeals are to be made to the responsible person at the level of appeal.
- D. Final appeal may be made to the Board.

Board decisions are final.

Appeal Procedure:

If a student or parent wishes to appeal the application of the discipline policy, the steps outlined below should be used.

- STEP I The student or his/her representative will discuss the issue with the principal.
- STEP II If the student is not satisfied with the outcome of the discussion, he/she may file a written statement with the principal. This is to be done within ten school days of the act or condition which is the basis of the complaint. The principal will, within three school days, arrange a student, parent, principal conference with the goal of resolving the issue. The principal also will notify the district transportation coordinator.
- STEP III Within five school days, the principal is to communicate, in writing, the decision to the student and the student's parents.
- STEP IV If, after five school days from receipt of the principal's reply, the issue still remains unresolved, the student may submit the matter in writing to the assistant superintendent. The assistant superintendent will meet with the student within three school days and will respond to the issue, in writing, within five school days after the appeal.
- STEP V If the issue is still unresolved, the student may appeal to the Board. The Board will notify persons involved that a hearing will be held within 14 days of receipt of the appeal. The Board shall review correspondence, hear relevant facts and respond to the student within three school days following the hearing.

Philomath School District

Bus Citation



Student's Name:	Date:	Time of Incident:	☐ AM ☐ PM
Driver's Name:	Route Number:	School:	

Referral Occurrence: ☐ 1st ☐ 2nd ☐ 3rd ☐ 4th ☐ SEVERE

Interventions Prior to Citation (Log interventions below for reference, include date if known)	Behaviors Referred to School
☒ Re-teaching of expectations ☒ Seat change ☒ Assigned seat / where: ☒ Seat partner / who: ☒ Conference with student ☒ Other – please detail:	☐ Not following driver directions ☐ Inappropriate use of cell phone/technology ☐ Eating or chewing gum ☐ Physical contact – pushing, hitting, kicking (same day notice to school) ☐ Fighting (same day notice to school) ☐ Bullying (same day notice to school) ☐ Inappropriate language, swearing ☐ Littering ☐ Safety violation – <u>circle violation</u> : Standing or switching seats while bus in motion, part of body in aisle, yelling, any part of body out window, disruptive behavior, or _____ ☐ Unsafe at bus stop, observed by _____ ☐ Instigating or participating in _____ ☐ Other – please detail below:

Others Involved in Incident: ☐ None ☐ Peers ☐ Bus Aide ☐ Driver ☐ Unknown ☐ Other

Incident details:

School/Administrative Action

☐ Student conference ☐ Behavior skills training ☐ Behavior contract	☐ Peer mediation ☐ Restitution/restorative justice strategies/fix-it plan ☐ Parent/guardian contacted	☐ Loss of privilege _____ ☐ Parent/guardian conference ☐ Other _____ ☐ Suspension from bus. Dates: _____
--	--	---

Details / Instructions:

Parent/student comments:

Parent Signature

Student Signature

Administrator: _____ Date: _____ Time: _____

Copy 1: School District Office Copy 2: School Principal Copy 3: Transportation

Philomath School District 17J

Code: IKH

Adopted: 08/20/2026

Credit for Proficiency

The district shall grant required and elective credit toward a diploma or a modified diploma, provided the method for accruing such credit is described in the student's personal education plan and the student earns the credit by one or more of the options below.

A district may grant credit to a student if the student demonstrates defined levels of proficiency or mastery of recognized standards, i.e., knowledge and skills (e.g., state academic content standards and essential skills, industry-based or other national or international standards) by one or more of the following options:

1. Successfully completing classroom or equivalent work (e.g., supervised independent study, career-related learning experiences, project-based learning) that meets Common Curriculum Goals and academic content standards required by Oregon Administrative Rule (OAR) 581-022-1210;
2. Successfully completing classroom or equivalent work, in class or out of class, where hours of instruction may vary;
3. Successfully passing an appropriate exam;
4. Providing a collection of work or other assessment evidence; or
5. Providing documentation of prior learning activities or experiences (e.g., certification of training, letters, diplomas, awards).

The Board directs the superintendent to develop administrative regulation that establishes criteria for granting proficiency credit.

END OF POLICY

Legal Reference(s):

ORS 329.885

ORS 332.107

ORS 336.615 to -336.665

OAR 581-022-0102

OAR 581-022-1130

OAR 581-022-1131

OAR 581-022-1140

OAR 581-022-1350

OAR 581-023-0008

Credit for Proficiency - IKH

1-1

Philomath School District 17J

Code: IKH - AR

Adopted: 08/20/2026

Credit for Proficiency

Proficiency-Based Credit

Credit awarded by the Philomath School District may be based upon evidence of proficiency in mastering recognized standards associated with each credit. The district shall have the latitude to determine which courses may be offered in a proficiency-based mode. Proficiency is defined as sufficient evidence of student-demonstrated knowledge and skills that meet or exceed defined levels of performance. Students will have the opportunity to earn credit through:

1. Classroom based courses through the demonstration of proficiency.
2. Community based learning through the demonstration of proficiency.
3. Credit through the demonstration of proficiency for home schooled students entering high school after the first semester of the 9th grade year.

The intent of offering credit for proficiency is to:

1. Base the award of course credit on proficiency.
2. Provide more options for students.
3. Encourage student engagement in learning beyond the classroom in real-world contexts.
4. Personalize and bring increased relevance to a student's high school education.

General Guidelines:

Credit for In School Courses by Evidence of Proficiency

1. Teachers may award credit and grades for approved district courses based on evidence that the students enrolled in that course have met the state and district standards identified for that course. If no Oregon state standards for the course exist, standards may be determined and approved by the school principal (in consultation with a teacher knowledgeable in the content area) using another industry-based, national, or state recognized set of standards.
2. If a course is offered in a credit for proficiency model, teacher prepared assessments will correspond with the standards identified by the principal and the teacher and will assess student mastery of each standard.
3. Students taking courses offered in a proficiency based model must master all selected standards for the course to receive credit. Students who have not mastered all standards by the end of the term will receive an incomplete with the expectation of continuing to work toward mastery of each standard. If the student demonstrates mastery of all standards

within the following semester, the teacher will replace the incomplete with a grade and the student will receive credit.

Credit for Community-Based Learning by Proficiency: Classes or Experiences

1. Students may earn credit for courses outside a regular school program if the district currently offers the same course in a proficiency based model. The student must demonstrate mastery of the standards for that course through assessments used in the district course. The student will be assigned a letter grade which will be transcribed along with the course credit. As proscribed by No Child Left Behind, a highly qualified teacher must evaluate the assessments if the credit is in a content area covered by highly qualified rules.
2. Students may earn credit for courses or community experiences not offered in the district if the following criteria are met:
 - a. Student must discuss the planned proposal with an administrator and receive permission to proceed.
 - b. Student must find a teacher willing to oversee the student's proposed course activities and to mentor the student as needed. If the course is in a content area covered by highly qualified rules, the teacher mentor must be highly qualified in that content area.
 - c. Student shows evidence of meeting recognized state standards or, if no state standards for a course exist, standards from another industry based, national, or state recognized source as determined and approved by the building principal (in consultation when possible with a teacher knowledgeable in the content area).
 - d. Student submits a proficiency-based credit application according to the school's timeline. As part of the application, the student will complete a Planned Course Statement detailing the learning, the proficiency standards, the criteria for assessing the standards, a timeline for completion, and the amount of credit to be awarded.
 - e. At least one administrator will review the application. The student will be notified within 30 days if the application and the teacher mentor have been approved or denied. If an application is denied, the specific reason(s) will be communicated to the student with suggestions for revision, if revision will be allowed. Otherwise, the site decision is final.
 - f. The student will complete the assessment/evidence of proficiency according to criteria provided by the school and in compliance with the timeline.
 - g. The assessments/evidence will be reviewed by the administrator approving the initial application, at least one teacher, and if the teacher is not an expert in the field of study, one expert in the field of study who is approved by the administrator. The student may be required to attend all or part of a review session. The adult evaluation team will determine whether the evidence satisfies the proficiency criteria for the course and assign credit with a grade of Pass (P). The determination

will be recorded on an evaluation form. A copy of this form will be kept on file at the school. Another copy will be given to the student.

- h. If the evaluation team grants credit, the mentor teacher will award the credit

Credit for Home Schooling Through the Demonstration of Proficiency

After the first semester of what would have been the student's 9th grade year, home schooled students entering high school may demonstrate proficiency for credit through one or more of the following means:

1. Examination or demonstration approved by a highly qualified teacher.
2. Nationally or state recognized examination(s).
3. Portfolio of evidence approved by a highly qualified teacher.
4. Successful completion of a more advanced standards based course requiring mastery of prerequisite knowledge in a lower level course.

The purpose of this policy is to allow for the possibility of a home-schooled student to enter high school and graduate in timely way.

The evidence demonstrating proficiency must show that the student has met the standards for the course for which the student is receiving credit.

END OF POLICY

Application and Planned Course Statement for Credit for Proficiency
Applies to Community-Based Learning Experiences Not Offered in the Philomath School District

Administrative Signature Indicating Pre-Approval of Proposal: _____ Date: _____

Student Name: _____ Grade: _____ School: _____ PHS Term: T1 T2 T3 S1 S2 (Circle)

Address: _____ Student E-Mail: _____

Phone Number: _____ Timeline for Course Completion: _____ MM/YY

Proposed Amount of Credit to Be Awarded: _____ Teacher Mentor Signature: _____

The student will demonstrate proficiency on the following standards:

Standard	Evidence of Meeting Standard	Criteria for Evaluating Proficiency

Source of Standards: Philomath School District Oregon Department of Education

If no State or District Standards exist, provide the source of State or National Standards including a way for the district to verify these standards.

Student Signature: _____ Parent Signature: _____ Date: _____

For School Use Only:

Application Status: Approved Denied If denied, reason is _____

Student May Revise: Yes No Revision Suggestions: _____

Administrator Signature: _____ Date: _____

Evaluation of Credit for Proficiency for Community-Based Learning Experience Not Offered in the Philomath School District

Student Name: _____ Grade: _____ School: _____ PHS Term: T1 T2 T3 S1 S2 (Circle)

Standard	Evidence of Meeting Standard Please note whether evidence was provided as agreed in the application and planned course statement.	Criteria for Evaluating Proficiency Please note whether the evidence meets the criteria for demonstrating proficiency in the standard.

The student has met all standards agreed upon in the application and planned course statement: Yes No

Credit with a grade of 'Pass' will be awarded as agreed in the application and planned course statement: Yes No

Revision to earn credit will be allowed: Yes No N/A

Suggested Revision, if applicable:

Deadline for Submission of Revisions: _____ (Month/ Day/ Year)

Signatures of Evaluation Committee: Completion of Formal Evaluation Completed on _____ Date

Administrator Teacher Expert in Field

Coversheet

Surplus Property

Section:	IV. Action Items
Item:	B. Surplus Property
Purpose:	Vote
Submitted by:	
Related Material:	Surplus Equipment.pdf

Benton County School District 17J**Disposal Form**

Fiscal Year: 2026-2027

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENTSCHOOL District DEPARTMENT Forestry - HS

CHECK ONE: TRADE-IN _____ SALE _____ LOSS _____ TRANSFER _____ OTHER _____

FROM: _____ TO: _____

Tag No.	Description (Include Model Number)	Serial No.	Date Acquired	Recorded Cost/Value	Sale/Trade-in Amount
No TAG	'03 Freightliner Bus		2008*	*19,715	\$5-10K
	VIN 4U2AAWALS3CK40608				
	* Purchased from First Student				

REASON FOR DISPOSITION: OAR 581-053-0250 Retrofit standards for OR School Buses - Bus age requires retrofit to be used for School transport. Not cost effective to keep

SIGNATURE  DATE 08-02-2026 Board Approval Date _____
 Superintendent

Notes:

Deleted from GFA listing by: _____ DATE _____

Benton County School District 17J**Disposal Form**

Fiscal Year: 2026-2027

REQUEST FOR AUTHORIZATION TO DISPOSE OF EQUIPMENTSCHOOL District DEPARTMENT Forestry HS

CHECK ONE: TRADE-IN _____ SALE _____ LOSS _____ TRANSFER _____ OTHER _____

FROM: _____ TO: _____

Tag No.	Description (Include Model Number)	Serial No.	Date Acquired	Recorded Cost/Value	Sale/Trade-in Amount
NT10414	'99 Ford pickup F350	Plate E251610	2009*	\$5,503.50	\$4500
	Serial 1FTSW31L5XED89099				
	* purchased from Miller Timber				

REASON FOR DISPOSITION: Repairs needed to truck to allow student transport per inspection - cost more than value of truckSIGNATURE [Signature] SUPERINTENDENT DATE 08-04-2026 BOARD APPROVAL DATE _____

Notes:

Deleted from GFA listing by: _____ DATE _____