

## **Agenda**

### **1. Call to Order and Roll Check**

**Presenter: Board Chair Rebecca Dyson**

### **2. Land Acknowledgment**

**Presenter: Board Chair Rebecca Dyson**

### **3. Adoption of Agenda *(At this time, Board members are provided the opportunity to amend the Regular Session agenda)***

**Presenter: Board Chair Rebecca Dyson**

### **4. Consent Agenda *(All items may be adopted by a single motion unless pulled for special consideration.)***

**Presenter: Board Chair Rebecca Dyson**

- |                                                                                                                       |                  |
|-----------------------------------------------------------------------------------------------------------------------|------------------|
| <b>A. <u>Approval of Minutes</u></b>                                                                                  | <b><u>6</u></b>  |
| <b>B. <u>Personnel Report for January</u></b>                                                                         | <b><u>11</u></b> |
| <b>C. <u>Enrollment Report for January</u></b>                                                                        | <b><u>12</u></b> |
| <b>D. <u>Boys Head Volleyball Coach MOA</u></b>                                                                       | <b><u>13</u></b> |
| <b>E. <u>Policy Updates</u></b>                                                                                       |                  |
| <b>1) First Read</b>                                                                                                  |                  |
| <b>a. Policy JHCA Immunization, School Sports Participation,<br/>            Concussions and Other Brain Injuries</b> | <b>14</b>        |
| <b>2) Second Read/ Adoption</b>                                                                                       |                  |
| <b>a. Policy KBA Public Records Request</b>                                                                           | <b>23</b>        |

<b>b. Policy IKJ Artificial Intelligence</b>	<b>29</b>
<b>c. Policy CEA Educational Equity Advisory Committee</b>	<b>37</b>
<b>d. Policy DBEA Budget Committee</b>	<b>43</b>
<b>e. Policy JOA Directory Information</b>	<b>49</b>
<b>f. Policy JHFE/GBNAB Suspected Abuse of a Child</b>	<b>54</b>
<b>g. Policy GCAB Personal Electronic Devices and Social Media - Staff</b>	<b>62</b>
<b>h. Policy GCAA Standards for Competent and Ethical Performance of Oregon Educators</b>	<b>68</b>
<b>i. Policy LBEA Denial for Virtual Public Charter School Student Enrollment</b>	<b>80</b>
<b>j. Policy GBDA Expression of Milk or Breastfeeding in the Workplace</b>	<b>84</b>
<b>k. Policy IF District Curriculum</b>	<b>88</b>
<b>l. Policy IIA Instructional Materials</b>	<b>91</b>
<b>5. School Presentation: Bellview 15 min.</b>	<b>98</b>
<b>Presenter: Bellview Principal, Christine McCollom</b>	
<b>6. Bond Report 30 min.</b>	
<b>Presenter: Executive Director of Operations, Steve Mitzel</b>	
<b><u>A. Bond Wrap-up Report</u></b>	<b><u>112</u></b>
<b>Presenter: HMK Owners and Director, Chris McKay, David McKay, &amp; Josh Whitaker</b>	
<b>7. La Clinica Annual Report 15 min.</b>	<b>126</b>

**Presenter: La Clinica Bus. Development Director, Elise Travertini**

**8. Science & Health Curriculum Adoption Updates 15 min. 136**

**Presenter: Rebecca Gyarmathy, Becca Laroi, Hillary Cusenza**

**9. Finance Report 10 min.**

**A. Finance Report for the period ending Dec. 31, 2025 177**

**Presenter: Director of Business Services Sherry Ely**

**10. 2024-25 Audit Report 10 min. 185**

**Presenter: Director of Business Services Sherry Ely & Auditor, Ben Cohn**

**11. Recurring Reports 15 min.**

**A. OSEA Report**

**Presenter: OSEA Representative James Johnson**

**B. AEA Report**

**Presenter: AEA Representative Alan Parowski**

**C. Student-Board Representative Report**

**Presenter: Student Board Representatives Alice Carnahan & Milo Leiserson**

**12. Board Reports 10 min.**

**Presenter: Board Chair Rebecca Dyson**

**13. Hear Public Comments (*The Ashland School District Board of Directors reserves this time for individuals to relay comments in writing to the Board regarding topics, not on the printed agenda.*)**

**Presenter: Board Chair Rebecca Dyson**

**14. Superintendent Report 10 min.**

**Presenter: Superintendent Joseph Hattrick**

**A. School Board Appreciation 289**

**Presenter: Superintendent Joseph Hattrick**

**15. Unfinished Business**

**Presenter: Board Chair Rebecca Dyson**

**16. New Business**

**Presenter: Board Chair Rebecca Dyson**

**A. ACTION ITEM: 2026-27 Budget Calendar 290**

**Presenter: Superintendent Joseph Hattrick**

**B. ACTION ITEM: Update Board Meeting Schedule 291**

**Presenter: Board Chair Rebecca Dyson**

**17. Announcements and Appointments**

**Presenter: Board Chair Rebecca Dyson**

**A. The board will hold a work session on Thursday, January 22, 2026, at 6:30 p.m. on Zoom.**

**B. The next Regular Session meeting will be held on Thursday, February 12, 2026, beginning at 6:30 p.m. in the City Council Chamber, 1175 E. Main St., Ashland.**

**18. Executive Session**

**Executive Session is being called under ORS 192.660(2)(e) to conduct deliberations with persons designated by the governing body to negotiate real property transactions.**

**Presenter: Board Chair Rebecca Dyson**

**19. Return to Open Session**

**Presenter: Board Chair Rebecca Dyson**

**20. Adjourn**

**Presenter: Board Chair Rebecca Dyson**

## Minutes

### 1. Call to Order and Roll Check

Chair Dyson called the meeting to order at 6:31 PM. Roll check confirmed that all board members were present: Chair Dyson, Vice Chair Hatch, Director Ferguson, Director Ruby, and Director Rooklyn.

### 2. Land Acknowledgment

Student Board Representative, Alice Carnahan, read the Land Acknowledgement aloud.

### 3. Adoption of Agenda

Chair Dyson requested that Item 8, Science Curriculum Update, be tabled.

❖ **Motion:** Director Ruby moved, and Vice Chair Hatch seconded adoption of the agenda as amended.

**Aye:** Ferguson, Dyson, Hatch, Rooklyn, Ruby

**Nay:** none

**Result:** The motion carried by unanimous vote of the five members.

### 4. Consent Agenda *(All items may be adopted by a single motion unless pulled for special consideration.)*

Chair Dyson requested clarification on Policy IKJ, Artificial Intelligence, and Policy JHCA, Immunization, School Sports Participation, Concussion, and Other Brain Injuries.

Director Rooklyn requested that Policy JHCA Immunization, School Sports Participation, Concussion, and Other Brain Injuries be pulled from the consent agenda and brought for first read in January.

❖ **Motion:** Director Ruby moved, and Vice Chair Hatch seconded approval of the consent agenda with the exception of item 4.E.5, which will be brought back for first read in January.

**Aye:** Ferguson, Dyson, Hatch, Rooklyn, Ruby

**Nay:** none

**Result:** The motion carried by unanimous vote of the five members.

4.A. Approval of Minutes

4.B. Personnel Report for December

4.C. Enrollment Report for December 2025

4.D. 2025-26 Pinhurst Tuition & Transportation Agreement (annual renewal)

4.E. Policy Updates (first read)

4.E.1) Policy KBA Public Records Request

4.E.2) Policy IKJ Artificial Intelligence

4.E.3) Policy CEA Educational Equity Advisory Committee

4.E.4) Policy DBEA Budget Committee

4.E.5) Policy JHCA Immunization, School Sports Participation, Concussions and Other Brain Injuries

4.E.6) Policy JOA Directory Information

4.E.7) Policy JHFE/GBNAB Suspected Abuse of a Child

4.E.8) Policy GCAB Personal Electronic Devices and Social Media - Staff

4.E.9) Policy GCAA Standards for Competent and Ethical Performance of Oregon Educators

4.E.10) Policy LBEA Denial for Virtual Public Charter School Student Enrollment

4.E.11) Policy GBDA Expression of Milk or Breastfeeding in the Workplace

4.E.12) Policy IF District Curriculum

4.E.13) Policy IIA Instructional Materials

## **5. School Presentation: TRAILS/Ashland Connect**

Principal Ericka Beck-Brattin presented an overview of the TRAILS School Improvement Plan, highlighting strong reading growth with goals being met and ongoing math growth, including student goal-setting using IXL. TRAILS continues to attract families seeking a non-traditional, holistic learning environment with strong family engagement. YouthTruth results show high levels of student engagement and ongoing work to strengthen a shared definition of belonging. Staff reported feeling safe and supported in the new building.

Board discussion included alignment between OSAS and IXL data and expressed interest in future information on student outcomes after transitioning from TRAILS.

On behalf of Amanda Groover, Principal Beck-Brattin, provided an update on Ashland Connect, the district's K-8 online learning option. The update included a revised mission, current enrollment of 15 students, with anticipated steady growth. Assessment data show strong growth in ELA, with continued focus on targeted math intervention and individualized, one-on-one student meetings. Student success increases with longer participation in the program, supported by strong student-teacher connections. Discussion also highlighted the need for continued district support in family engagement and exploration of program opportunities, noting that many Ashland Connect students eventually transition to other online or homeschool programs.

## **6. Inclement Weather Report**

Executive Director of Operations Steve Mitzel reviewed the inclement weather decision-making process, noting that coordination begins the evening prior with regional superintendents, the National Weather Service, and district operational leaders. Early-morning assessments include on-road evaluations by the Transportation Director and safety checks by the Operations Director and Superintendent, with the goal of reaching a decision by approximately 5:30 a.m. Decisions are informed by multiple data points, including evaluations of snow and mountain routes. Once determined, information is shared with local media and district leadership, followed by phone/text notifications to families and an updated website by approximately 6:30 a.m. Steve emphasized the district's role as a regional point of reference and its commitment to making the best possible decision based on the available information at the time.

## **7. English Learners Data Report**

Director of Student Services April Harrison, together with EL Program Coordinator Dylana Garfas-Knowles, presented a data report on the district's English Learner (EL) program and provided updates to the EL Plan, which is reviewed annually with the Board each December. The presentation included a review of prior-year data and program structures, including SIOP training for 66 staff to support sheltered instruction within general education classrooms.

Elementary school services include small-group instruction based on language proficiency levels, while secondary school services are delivered through designated EL classes. The EL team, though small, continues to effectively meet student needs through targeted instruction, family engagement events, and community-supported programming funded by Title III and the Ashland Schools Foundation.

Data highlighted strong outcomes, including 93% of multilingual learners on track to English proficiency, among the highest rates in the state, and a 100% graduation rate for EL students in 2024-25. The program's maintenance goal is to sustain at least 80% of multilingual learners on track to proficiency. Board discussion included a request to include the number of languages represented in the district in a future presentation.

## **8. K-12 Science Curriculum Update- TABLED**

## **9. Finance Report**

### **9.A. Finance Report for the period ending Nov. 30, 2025**

Director of Business Services Sherry Ely reported that the TAN has been fully paid off and that November property tax revenues and the operating levy are trending higher than anticipated. Trends will be monitored through February, with potential adjustments to our current year's state school funding. Expenditures remain below projections overall, though IDEA costs are trending higher, and some costs are being shifted to the General Fund. The final draft of the audit has been received and will be presented in January. Updates were

also provided on the special revenue account, the health care fund (which may require the use of reserves), and upcoming revenue forecasts, with current indications that funding will not be reduced this year.

## **10. Recurring Reports**

### **10.A. OSEA Report**

OSEA Representative James Johnson provided updates on various school activities, including the scavenger hunt, middle school play, and new portable speakers at the middle school, funded by an ASF grant.

### **10.B. AEA Report**

AEA Representative Alan Parowski shared the following school updates: Ashland Middle School is in its second trimester and is currently running two fundraisers. Musical events and the Mt. Ashland Youth Ski Program are also underway. At the elementary level, parent-teacher conferences saw strong attendance, although scheduling within a two-day window was challenging, with interest shown in adding more conference days to the 2026-27 calendar. Schools reported that the Winter Care Box program is underway and TRAILS LEGO Robotics teams performed well.

### **10.C. Student-Board Representative Report**

Student Board Representatives Alice Carnahan & Milo Leiserson highlighted recent student activities and accomplishments, including basketball and wrestling, completion of *The Wizard of Oz* with *A Midsummer Night's Dream* as the next production, Holiday Spirit Week, the Winter Fine Arts Festival, and a Hanukkah celebration. They also recognized Abdiaziz Guled, AMS Youth Advocate and Ashland High School 5A Soccer Coach, who was named Coach of the Year, and shared updates on affinity group collaboration, the District Equity Committee, and a student-written youth column in the *Ashland News*.

## **11. Board Reports**

Board members shared recent activities including attendance at school and community events such as the TRAILS Winterfair, *The Wizard of Oz*, and upcoming Winter Fine Arts Festival featuring culinary arts students. Members also reported meeting with community members, families, and education partners; engaging in policy review and professional learning; and monitoring regional discussions on enrollment, demographics, and district finances.

## **12. Hear Public Comments** (*The Ashland School District Board of Directors reserves this time for individuals to relay comments in writing to the Board regarding topics, not on the printed agenda.*)

1. Community member Stacia Stimac expressed concern about the possible closure of Bellview Elementary School.
2. Community member Ian Cropper urged caution about moving too quickly in the consolidation decision-making process.
3. Community member Ashleigh Cropper shared that a parent petition requested the option to change survey responses from “run” to “walk” and voiced support for the walk timeline.
4. Community member Matt Hoffman spoke about ASF’s relationship with the Ashland Sarcasm Festival, opposed school closures, and supported the walk timeline.
5. Community member Dennis Freese raised concerns about sixth-grade band class size and potential burnout for the AMS band teacher.

## **13. Superintendent Report**

Superintendent Hattrick announced Ashland High School’s December Rotary Student of the Month, Solee Lustmun, a junior at Ashland High School. Solee is recognized for his professionalism, creativity, and strong work ethic as a student photographer who positively represents school spirit at events and activities. Solee exemplifies empathy, leadership, and the core values of Ashland High School, making him a deserving Rotary Student of the Month.

Upcoming out-of-state travel includes: Boys basketball playing in Yreka on December 16, and Wrestling may be traveling out of state on December 27.

Superintendent Hattrick reported that members of the leadership team attended the Oregon Education Law Conference hosted by COSA and OSBA and will keep the Board informed of relevant legal and legislative

updates. The Ashland High School principal search is underway, with initial interviews scheduled for next week, and process details available on the school website. Updates were also shared on the posting and upcoming implementation of the cell phone policy beginning January 5, ongoing work of the District Equity Committee and Superintendent Advisory Council, and appreciation for the successful production of *The Wizard of Oz*. The Superintendent closed by wishing staff and families a restful holiday and winter break.

#### 14. Unfinished Business

##### 14.A. ACTION: Student Investment Account (SIA) Grant Agreement

TRAILS Principal, Ericka Beck-Brattin reviewed the 2025-27 SIA Grant Agreement and requested board approval.

❖ **Motion:** Director Rooklyn moved, and Director Ruby seconded to the approval of the SIA Grant Agreement as presented.

**Aye:** Ruby, Ferguson, Dyson, Hatch, Rooklyn

**Nay:** none

**Result:** The motion carried by unanimous vote of the five members.

##### 14.B. Consolidation Engagement Timeline Presentation

Superintendent Hattrick presented a recommended timeline for continued community engagement and study related to the district's long-term facilities planning and fiscal sustainability as the district considers consolidation or reconfiguration. The presentation outlined why the district must engage in this work, citing declining enrollment, rising operational costs, and a growing mismatch between existing facilities and current student distribution. District leaders emphasized that the goal is to ensure long-term stability while protecting educational programs and supporting students, staff, and families.

More than 500 family and community members and 170 district staff participated in surveys, providing over 360 narrative comments. The feedback highlighted shared priorities, including stability for students and staff, protection of programs, transparency in decision-making, attention to emotional impacts, and a preference for a balanced pace rather than rushed action or prolonged uncertainty. Based on this feedback, Dr. Hattrick recommended a moderate "Jog" approach for continued engagement and study. Under this approach:

- Data review and scenario development would begin in January 2026
- Community and staff engagement would continue throughout the process
- Scenarios would be presented to the Board for discussion before any decisions are made
- No implementation would occur before the 2027–28 school year

Superintendent Hattrick emphasized that no decisions have been made regarding school closures or reconfigurations and that the recommended timeline and process do not require Board action at this time. The focus remains on exploring options collaboratively and transparently.

The board expressed support for the "Jog" approach.

#### 15. New Business

##### 15.A. ACTION: OSBA Election

Chair Dyson announced that the board will vote on the Southern Region OSBA Board of Directors Position 05.

❖ **Motion:** Vice Chair Hatch moved, and Director Ferguson seconded that the Ashland School Board support Jay Chick for the Southern Region OSBA Board of Directors position 05.

**Aye:** Ferguson, Dyson, Hatch, Rooklyn, Ruby

**Nay:** none

**Result:** The motion carried by unanimous vote of the five members.

#### 16. Announcements and Appointments

##### 16.A. Budget Committee Vacancies

Chair Dyson announced that the Ashland School District has two vacancies on the Budget Committee, of which one will be filled by a member of the District Equity Committee. The other open position will be posted on our website, and applications will be accepted through January 9, 2026.

To be eligible for appointment, applicants must: • be a registered voter within the Ashland School District, • have resided in the district for at least one year, and • not be an officer or employee of the district. For questions or further information, please contact the board secretary, Holly Rosser

16.B. The next Regular Session meeting will be held on Thursday, January 8, 2026, beginning at 6:30 p.m. in the City Council Chamber, 1175 E. Main St., Ashland.

Chair Dyson added that the Board approved using COSA to assist with the Superintendent evaluation process and that the Board Chair and Vice Chair will be the point of contact throughout the process.

### 17. **Adjourn**

There being no further discussion, Chair Dyson adjourned the meeting at 8:48 PM.

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Submitted by:  
Holly Rosser, Board Secretary

Date for Board Approval: January 8, 2026

Ashland School District  
Board Personnel Report  
January 1, 2026

SITE	NAME	POSITION	STATUS	STATUS CHANGE	SALARY PLACEMENT EXCEPTION
AHS	Erin Nomura	Asst Girls Basketball Coach	Temporary Service	NO	NONE
AHS	Michael Gullo	Academic Scavenger Hunt	Temporary Service	NO	NONE
AHS	Eric Getter	Secretary II	0.875 FTE	NO	NONE
AHS	Robyn Ray	Secretary II	0.875 FTE, Temporary	NO	NONE
AMS	Tara Elder-Hammond	Girls Basketball Coach	Temporary Service	NO	NONE
AMS	Rosie Converse	Girls Basketball Coach	Temporary Service	NO	NONE
AMS	Samantha McMillian	Teacher, Grade 6	LOA until 6/8/26	NO	NONE
AMS	Stacia Laurel Smith	EA SPED I	Resignation	NO	NONE
AMS	Andrew Chavez	EA	0.6875 FTE	NO	NONE
Bellview	Lisa Correia	Teacher, Grade 1	1.0 FTE, Temporary	NO	NONE
Bellview	Pamela Joy Eddington	Teacher, Grade 1	Resignation	NO	NONE
Walker	Andrea Osbon	EA-SPED I	0.75 FTE	NO	NONE
Walker	Weatherly Oakes	EA-Media Assistant	Resignation	NO	NONE
Walker	Emily Barnes	EA-Media Assistant	0.625 FTE	NO	NONE
Student Services	Jennifer Pelzer	SLPA	Resignation	NO	NONE
Willow Wind	Rochelle Rector	EA-SPED II	0.75 FTE	NO	NONE
Willow Wind	Weatherly Oakes	EA	0.75 FTE	NO	NONE

## ASHLAND PUBLIC SCHOOLS ENROLLMENT SUMMARY

**January 2026 Full-Time Enrollment Counts by Site and Grade**

SITE	K	1	2	3	4	5	6	7	8	9	10	11	12	
BELLVIEW	35	49	35	40	47	39								245
HELMAN	40	31	42	42	42	58								255
WALKER	27	33	39	45	34	44								222
TRAILS	11	13	12	8	14	15	16	17	13					119
*Ashland CONNECT	0	0	2	0	3	2	2	3	3					15
AMS							132	175	160					467
AHS										244	209	181	223	857
WILLOW WIND	19	22	23	23	25	25	24	24	24					209
Level 2 Program	0	0	0	0	0	0	2	1	1	2	1	0	0	7
<b>ASD TOTALS</b>	<b>132</b>	<b>148</b>	<b>153</b>	<b>158</b>	<b>165</b>	<b>183</b>	<b>176</b>	<b>220</b>	<b>201</b>	<b>246</b>	<b>210</b>	<b>181</b>	<b>223</b>	<b>2396</b>
														<b>TOTAL</b>

	Full-Time Enrollment History (Fiscal Year)														
	2011	2012	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
BELLVIEW			315	322	325	315	318	263	256	246	258	254	247	245	BELLVIEW
HELMAN			303	314	351	345	345	286	286	281	315	302	265	255	HELMAN
WALKER			299	342	343	337	344	275	277	226	221	241	241	222	WALKER
TRAILS			100	120	122	123	122	105	107	180	135	139	139	119	TRAILS
AMS			579	562	565	564	517	485	480	461	527	529	510	467	AMS
AHS			971	996	971	950	940	942	914	934	888	822	815	857	AHS
WILLOW			195	192	179	178	180	159	150	150	163	179	194	209	WILLOW
Ashland Connect			0	0	0	0	0	0	0	0	24	24	27	15	CONNECT
Level 2 Program													5	7	L2P
<b>ASD TOTALS</b>			<b>2762</b>	<b>2848</b>	<b>2856</b>	<b>2812</b>	<b>2766</b>	<b>2515</b>	<b>2470</b>	<b>2478</b>	<b>2531</b>	<b>2490</b>	<b>2443</b>	<b>2396</b>	<b>ASD TOTALS</b>

	Monthly Enrollment									
	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
2025-2026	2446	2425	2405	2399	2396					
2024-2025	2512	2507	2479	2468	2470	2472	2469	2457	2451	2443
2023-2024	2571	2553	2539	2532	2529	2541	2518	2505	2495	2490
2022-2023	2560	2563	2546	2552	2543	2543	2530	2538	2535	2531
2021-2022	2478	2487	2441	2449	2465	2483	2471	2476	2472	2478
2020-2021			2530	2515	2509	2505	2490	2491	2486	2470
2019-2020		2835	2825	2820	2804	2797	2781	2774	2763	2515
2018-2019		2897	2894	2881	2860	2846	2830	2842	2824	2766
2017-2018	2935	2922	2913	2912	2905	2897	2892	2878	2869	2812
2016-2017	2898	2897	2901	2929	2879	2864	2847	2845	2826	2856
2015-2016	2856	2852	2845	2875	2815	2814	2796	2793	2779	2848

**NOTES:**

1. The Level 2 Program is the District K-12 site-based now located at AMS and AHS
2. Willow Wind has an additional 33 part-time homeschooled students we report semi-annually

MEMORANDUM OF AGREEMENT  
BETWEEN  
SOUTHERN OREGON BARGAINING COUNCIL/ASHLAND EDUCATION  
ASSOCIATION  
AND  
ASHLAND SCHOOL DISTRICT NO. 5

This memorandum is entered into on December 15, 2025, between the Southern Oregon Bargaining Council/Ashland Education Association and the Ashland School District.

The District and Association agree that the Boys Head Volleyball Coach shall be moved from Group D to Group B in Appendix B.

\_\_\_\_\_  
Southern Oregon Bargaining Council

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ashland Education Association

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ashland School District Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ashland School Board

\_\_\_\_\_  
Date

# ~~OSBA Model Sample Policy~~ Ashland School District 5

Code: JHCA/~~JHCB~~  
Adopted: date

## Immunization, ~~and~~ School Sports Participation, Concussions and Other Brain Injuries\*\*

### Immunization

Proof of immunization must be presented at the time of initial enrollment<sup>1</sup> in school or within 30 days of transfer to the district in accordance with Oregon law. Proof consists of a signed Certificate of Immunization Status form documenting either evidence of immunization, a religious, philosophical beliefs and/or medical exemption or immunity documentation.<sup>2</sup>

### School Sports Participation

A student participating in extracurricular sports in grades 7 through 12 is required to submit to an appropriate School Sports Pre-Participation Examination<sup>3</sup> prior to their initial participation in a related district program. The form<sup>4</sup> is to be completed and signed by a parent or guardian giving permission for the student to participate and be signed by a medical provider authorized by law<sup>5</sup> who has examined and evaluated the student. The completed form(s) must be returned ~~[as directed] [to the school office]~~. A student who is subsequently diagnosed with a significant illness or has had a major surgery is required to have a physical examination prior to further participation.

A student who continues to participate in extracurricular sports in grades 7 through 12 shall be required to complete a sports examination once every two years, thereafter.

### Concussions and Other Brain Injuries

A student who exhibits signs, symptoms or behaviors consistent with a concussion following an observed or suspected blow to the head or body, or who has been diagnosed with a concussion will not be allowed to participate in any athletic event or training on that day, unless an athletic trainer licensed by the Board of Athletic Trainers or a physician licensed pursuant to ORS 677.100 - 677.228 has determined the student

<sup>1</sup> The district shall immediately enroll a student experiencing houselessness in the school selected even if the student is unable to produce records normally required for enrollment.

<sup>2</sup> Documentation requirements for exemptions are outlined in ORS 433.267.

<sup>3</sup> The required form is available at <https://www.osaa.org/governance/forms>, a copy may be obtained from a school office, or a form generated by the medical provider may be used if it meets requirements of law in OAR 581-021-0041.

<sup>4</sup> The form may be used in either a hard copy or electronic format.

<sup>5</sup> This physical examination must be conducted by a physician possessing an unrestricted license to practice medicine, a licensed naturopathic physician, a licensed physician assistant, a licensed nurse practitioner or a licensed chiropractic physician who has clinical training and experience in detecting cardiopulmonary diseases and defects.

has not suffered a concussion.<sup>6</sup> Except as allowed above, a student excluded for concussion reasons will not be allowed to return to participate in an athletic event or training until the following three conditions have been met:

1. It is not the same day as the student exhibited signs, symptoms or behaviors, experienced a blow to the head or body, or was diagnosed with a concussion;
2. The student no longer exhibits signs, symptoms or behaviors consistent with a concussion; and
3. The student has received a medical release form from a health care professional<sup>7</sup>.

~~A student who continues to participate in extracurricular sports in grades 7 through 12 shall be required to complete a sports examination once every two years, thereafter.~~

Upon receipt of written notification<sup>8</sup> from a parent or guardian that a student has been diagnosed with a concussion or other brain injury by a health care professional and that accommodations are being requested, the district shall follow all procedures developed by the Oregon Department of Education (ODE) to develop and implement an immediate and temporary accommodation plan.<sup>9</sup> Written notice is not required for the district to begin following concussion protocols.

Any accommodations will be communicated to the parent or guardian, to all teachers who provide instruction to the student and to other employees who have regular responsibilities for the student's supervision or health.<sup>10</sup>

Accommodations will be in effect no later than 10 school days after the written notification is received by the district and will be reviewed as needed, but no later than every two months.

END OF POLICY

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**Legal Reference(s):**

<a href="#">ORS 326.580</a>	<a href="#">OAR 333-019-0010</a>
<a href="#">ORS 336.479</a>	<a href="#">OAR 333-050-0010 - 050-0120</a>
<a href="#">ORS 336.485 - 336.490</a>	<a href="#">OAR 581-021-0041</a>
<a href="#">ORS 433.235 - 433.280</a>	<a href="#">OAR 581-021-3007</a>

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<sup>6</sup> For more information regarding medical releases for students in grades 9-12, see OSAA rules.

<sup>7</sup> "Health care professional" includes a chiropractic physician, a naturopathic physician, a psychologist, a physical therapist, an occupational therapist, a physician assistant or a nurse practitioner who is licensed or registered under the laws of Oregon.

<sup>8</sup> "Written notification" means a written notice from a parent or guardian, supported by medical documentation from a health care professional, informing the district that they are requesting an accommodation for a student who has been diagnosed with a concussion or other brain injury by a health care professional.

<sup>9</sup> The district must use the sample [form](#) developed by ODE [\[add link when available\]](#) or a district form that includes all required content.

<sup>10</sup> Including, but not limited to, school nurses, counselors, physical education teachers, coaches, athletic trainers and staff supervision recess or other physical activities.

McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 (2018).  
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2024).  
House Bill 3007 (2025)

# Ashland School District 5

Code: JHCA  
Adopted: date

## **Immunization, School Sports Participation, Concussions and Other Brain Injuries\*\***

### **Immunization**

Proof of immunization must be presented at the time of initial enrollment<sup>1</sup> in school or within 30 days of transfer to the district in accordance with Oregon law. Proof consists of a signed Certificate of Immunization Status form documenting either evidence of immunization, a religious, philosophical beliefs and/or medical exemption or immunity documentation.<sup>2</sup>

### **School Sports Participation**

A student participating in extracurricular sports in grades 7 through 12 is required to submit to an appropriate School Sports Pre-Participation Examination<sup>3</sup> prior to their initial participation in a related district program. The form<sup>4</sup> is to be completed and signed by a parent or guardian giving permission for the student to participate and be signed by a medical provider authorized by law<sup>5</sup> who has examined and evaluated the student. The completed form(s) must be returned as directed A student who is subsequently diagnosed with a significant illness or has had a major surgery is required to have a physical examination prior to further participation.

A student who continues to participate in extracurricular sports in grades 7 through 12 shall be required to complete a sports examination once every two years, thereafter.

### **Concussions and Other Brain Injuries**

A student who exhibits signs, symptoms or behaviors consistent with a concussion following an observed or suspected blow to the head or body, or who has been diagnosed with a concussion will not be allowed to participate in any athletic event or training on that day, unless an athletic trainer licensed by the Board of Athletic Trainers or a physician licensed pursuant to ORS 677.100 - 677.228 has determined the student has not suffered a concussion.<sup>6</sup> Except as allowed above, a student excluded for concussion reasons will

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<sup>1</sup> The district shall immediately enroll a student experiencing houselessness in the school selected even if the student is unable to produce records normally required for enrollment.

<sup>2</sup> Documentation requirements for exemptions are outlined in ORS 433.267.

<sup>3</sup> The required form is available at <https://www.osaa.org/governance/forms>, a copy may be obtained from a school office, or a form generated by the medical provider may be used if it meets requirements of law in OAR 581-021-0041.

<sup>4</sup> The form may be used in either a hard copy or electronic format.

<sup>5</sup> This physical examination must be conducted by a physician possessing an unrestricted license to practice medicine, a licensed naturopathic physician, a licensed physician assistant, a licensed nurse practitioner or a licensed chiropractic physician who has clinical training and experience in detecting cardiopulmonary diseases and defects.

<sup>6</sup> For more information regarding medical releases for students in grades 9-12, see OSAA rules.

not be allowed to return to participate in an athletic event or training until the following three conditions have been met:

1. It is not the same day as the student exhibited signs, symptoms or behaviors, experienced a blow to the head or body, or was diagnosed with a concussion;
2. The student no longer exhibits signs, symptoms or behaviors consistent with a concussion; and
3. The student has received a medical release form from a health care professional<sup>7</sup>.

Upon receipt of written notification<sup>8</sup> from a parent or guardian that a student has been diagnosed with a concussion or other brain injury by a health care professional and that accommodations are being requested, the district shall follow all procedures developed by the Oregon Department of Education (ODE) to develop and implement an immediate and temporary accommodation plan.<sup>9</sup> Written notice is not required for the district to begin following concussion protocols.

Any accommodations will be communicated to the parent or guardian, to all teachers who provide instruction to the student and to other employees who have regular responsibilities for the student's supervision or health.<sup>10</sup>

Accommodations will be in effect no later than 10 school days after the written notification is received by the district and will be reviewed as needed, but no later than every two months.

END OF POLICY

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**Legal Reference(s):**

ORS 326.580  
ORS 336.479  
ORS 336.485 - 336.490  
ORS 433.235 - 433.280

OAR 333-019-0010  
OAR 333-050-0010 - 050-0120  
OAR 581-021-0041  
OAR 581-021-3007

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<sup>7</sup> "Health care professional" includes a chiropractic physician, a naturopathic physician, a psychologist, a physical therapist, an occupational therapist, a physician assistant or a nurse practitioner who is licensed or registered under the laws of Oregon.

<sup>8</sup> "Written notification" means a written notice from a parent or guardian, supported by medical documentation from a health care professional, informing the district that they are requesting an accommodation for a student who has been diagnosed with a concussion or other brain injury by a health care professional.

<sup>9</sup> The district must use the sample [form](#) developed by ODE or a district form that includes all required content.

<sup>10</sup> Including, but not limited to, school nurses, counselors, physical education teachers, coaches, athletic trainers and staff supervision recess or other physical activities.

McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 (2018).  
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2024).  
House Bill 3007 (2025)

**Immunization, Physical Examination, Vision Screening/  
Eye Examination and Dental Screening\*\***

**Immunization**

No student will be allowed to enroll or continue school attendance without presenting evidence of compliance with Oregon Revised Statutes and Oregon Administrative Rules requiring immunization.

Proof of immunization must be presented prior to the time of initial enrollment in school or within 30 days of transfer to the district and again at grades 6 and 9 unless evidence of immunization is already on file. Proof consists of a signed Certificate of Immunization Status form documenting either evidence of immunization or a religious, philosophical beliefs and/or medical exemption.<sup>1</sup>

The administrator or designee is authorized to exclude any student from school attendance for noncompliance with the statutes or rules. The administrator or designee will notify the parent in writing of the reason for the exclusion, stating that the student will continue to be excluded until the student has complied with the requirements. The notice will also inform the parent that a hearing will be afforded upon request.

The district will comply with the Oregon Department of Human Services, Health Services, rules related to the district's immunization registry and the associated tracking and recall systems. This compliance shall include the waiver of the requirement of consent for release of information from or providing information to and the waiver of issues of confidentiality in regard to immunization records.

The above policy statement effects all students not exempted for religious beliefs, philosophical beliefs or medical reasons.<sup>2</sup>

**Physical Examination**

Students in grades 6 through 12 are to have physical examinations performed prior to participation in extracurricular sports. "Participation," as used in this policy, means participation in sports practices and interscholastic sports competition. The physical examination must be conducted by a physician possessing an unrestricted license to practice medicine, a naturopathic physician, a licensed physician assistant, a certified nurse practitioner or a licensed chiropractic physician who has clinical training and experience in detecting cardiopulmonary diseases and defects.

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<sup>1</sup>Documentation requirements for exemptions are outlined in ORS 433.267.

<sup>2</sup>Documentation requirements for exemptions are outlined in ORS 433.267.

Students who continue to participate in extracurricular sports in grades 6 through 12 shall be required to complete a physical examination once every two years, thereafter.

Students are required to submit to the district a School Sports Pre-participation Examination<sup>3</sup> form prior to their participation. This form is to be completed and signed by a parent and physician, giving clearance and permission for the student to participate and authorizing emergency medical treatment and/or transportation to a medical facility, as necessary. The district shall require a student to have an additional physical examination if he/she is diagnosed with a significant illness or has had major surgery, prior to further participation in extracurricular sports.

### **Vision Screening or Eye Examination**

The parents or guardian of a student who is 7 years of age or younger and is beginning an education program with the district for the first time shall, within 120 days of beginning the education program, submit a certification that:

1. The student has received a vision screening or eye examination; and
2. Any further examination, treatments or assistance necessary.

The certification is not required if the parent or guardian provides a statement to the district that:

1. The student submitted a certification to a prior education provider; or
2. The vision screening or eye examination is contrary to the religious beliefs of the student or the parent or guardian of the student.

### **Dental Screening**

The district shall file in the student's dental health record any dental screening certifications and any results of a dental screening known by the district. The district will provide to the parent or guardian of each student, standardized information developed by the Oregon Health Authority's dental director regarding dental screenings, further examinations or necessary treatments and preventative care including fluoride varnish, sealants and daily brushing and flossing.

The parent or guardian of a student who is 7 years of age or younger and is beginning an education program with the district for the first time, shall submit a certification within 120 days of beginning the education program, that the student has received a dental screening within the previous 12 months.

The certification is not required if the parent or guardian provides a statement to the district that:

1. The student submitted a certification to a prior education provider;

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<sup>3</sup>Form available at [www.osaa.org](http://www.osaa.org).

2. The dental screening is contrary to the religious beliefs of the student or the parent or guardian of the student; or
3. The dental screening is a burden for the student or the parent or guardian of the student in the following ways:
  - a. The cost of obtaining the dental screening is too high;
  - b. The student does not have access to an approved screener;
  - c. The student was unable to obtain an appointment with an approved screener.

The certification may be provided by a licensed dentist, a dental hygienist or a health care practitioner as defined by state law. The certification must include the:

1. Student's name;
2. Date of screening; and
3. Name of entity conducting the dental screening.

The district shall submit to the Oregon Department of Education a report that identifies the percentage of students who failed to submit the certification for the previous year, no later than October 1 of each year.

END OF POLICY

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**Legal Reference(s):**

[ORS 326.580](#)  
[ORS 336.211](#)  
[ORS 336.213](#)  
[ORS 336.479](#)

[ORS 433.235 to -433.280](#)  
[OAR 333-019-0010](#)  
[OAR 333-050-0010 to -0120](#)

[OAR 581-021-0017](#)  
[OAR 581-021-0031](#)  
[OAR 581-021-0041](#)  
[OAR 581-022-0705](#)

OREGON SCHOOL ACTIVITIES ASSOCIATION, OSAA HANDBOOK.

# Ashland School District 5

Code: KBA  
Adopted: 8/09/04  
Revised/Readopted: 6/12/17; date  
Orig. Code: KBA

## Public Records Request\*\*

A request to inspect or receive a copy of a public record shall be in writing and will be presented to the district office.

“Public record” means any information that:

1. Is prepared, owned, used or retained by the district;
2. Is related to an activity, transaction or function of the district; and
3. Is necessary to satisfy the fiscal, legal, administrative or historical policies, requirements or needs of the district.
- ~~3.4.~~ Is any writing that contains information relating to the conduct of the public’s business, prepared, owned, used or retained by the district regardless of physical form or characteristics, unless otherwise exempted by law.

Public record does not include messages on voice mail or on other telephone message systems storage and retrieval systems or spoken communication that is not recorded.

Board meetings and records will be matters of public information subject to such restrictions as are set by federal law or regulation, by state statute or rule or by pertinent court rulings.

The Board’s official minutes, its written policies and its financial records will be available at the superintendent’s office for inspection by any citizen ~~desiring to examine them~~ during regular office hours ~~when the superintendent’s office is open.~~

All such information will be made available to individuals with disabilities in any appropriate format upon request and with appropriate advanced notice. Auxiliary aids and services available to ensure equally effective communications to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.

The Board supports the right of the people to know about the programs and services of their school and will make every effort to disseminate information. The superintendent and principals are authorized to use all means available to keep parents and others of the school’s community informed about the school’s program and activities.

Employee and volunteer personal residential addresses, personal electronic mail addresses, social security numbers, dates of birth, and personal telephone or cellular numbers contained in personnel records maintained by the district are exempt from public disclosure pursuant to state law.

The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

The district will not disclose the identification badge or card of an employee without the employee's written consent if it contains a photograph and is prepared solely for internal use to identify employees.

No records will be released for inspection by the public or any unauthorized persons - either by the superintendent or any other person designated as custodian for school district records - if such disclosure would be contrary to the public interest, as described in state law.

~~If a copy of a record is requested, the district will provide a single certified copy. If a request to inspect a record is made and the public record is maintained in a machine readable or electronic form, the custodian shall provide the record in the form requested, if available. If not available in the form requested, it will be provided in the form the public record is maintained. If a person who is a party to a civil judicial proceeding to which the district is a party or who has filed notice under ORS 30.275 (5)(a), asks to inspect or to receive a copy of a public record that the person knows relates to the proceeding or notice, the individual must submit the request in writing to the designated custodian of district records and at the same time to the district's attorney.~~

~~Employee and volunteer addresses, electronic mail addresses (other than district electronic mail addresses assigned by the district to district employees), social security numbers, dates of birth and telephone numbers contained in personnel records maintained by the district are exempt from public disclosure pursuant to ORS 192.445 and ORS 192.502 (3). Such information may be released only upon the written request of the employee or volunteer or as otherwise provided by law. This exemption does not apply to a substitute teacher, as defined in ORS 342.815, when requested by a professional education association of which the substitute teacher may be a member. District electronic mail addresses assigned by the district to district employees are not exempt. Additionally, the district will not disclose the identification badge or card of an employee without the employee's written consent if the badge or card contains the employee's photograph and the badge or card was prepared solely for internal use by the district to identify district employees.~~

~~A duplicate of the photograph used on the badge or card shall not be disclosed.~~

~~Upon receipt of a request, the district will respond as soon as practicable and without unreasonable delay. The response must acknowledge the receipt of the request and one of the following:~~

- ~~1. A statement that the district does not possess, or is not the custodian of, the public record;~~
- ~~2. Copies of all requested public records for which the district does not claim an exemption from disclosure under ORS 192.410 to 192.505;~~
- ~~3. A statement that the district is the custodian of at least some of the requested public records, an estimate of the time the district requires before the public records may be inspected or copies of the records will be provided and an estimate of the fees that the requester must pay as a condition of receiving the public records;~~
- ~~4. A statement that the district is the custodian of at least some of the requested public records and that an estimate of the time and fees for disclosure of the public records will be provided by the district within a reasonable time;~~

- ~~5.—A statement that the district is uncertain whether the district possesses the public record and that the district will search for the record and make an appropriate response as soon as practicable;~~
- ~~6.—A statement that state or federal law prohibits the district from acknowledging whether the record exists or that acknowledging whether the record exists would result in the loss of federal benefits or other sanction. A statement under this paragraph must include a citation to the state or federal law relied upon by the district.~~

Upon receipt of a request, the district will respond as soon as practicable and without unreasonable delay, acknowledging receipt and indicating the status or estimated completion time.

The district may request additional information or clarification from the requester for the purpose of expediting the district's response to the request.

The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making copies of public records available to the public. The district will not be obligated to complete a request for which the requester has not paid the fee as permitted by state law. There will be no additional charge for auxiliary aids and services provided for qualified persons with disabilities.

Requests for copies of documents shall be in writing and submitted to the district office.

~~Requests for copies of documents shall be in writing and will be presented to the superintendent.~~

The district shall retain and maintain its public records in accordance with OAR 166, Division 400, and ORS Chapter 192.

END OF POLICY

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**Legal Reference(s):**

ORS Chapter 192

~~OAR 137-004-0800(1)~~

~~OAR 166-400~~

~~Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2006); 28 C.F.R. Part 35 (2006).~~

~~OR. DEP'T OF JUSTICE, OR. ATT'Y GENERAL'S PUBLIC RECORD AND MEETINGS MANUAL.~~

~~Americans with Disabilities Act Amendments Act of 2008.~~

ORS 180.805

ORS Chapter 192

OAR 137-004-0800(1)

OAR 166-005-0010

OAR 166-400

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

Americans with Disabilities Act Amendments Act of 2008.

Oregon Dep't of Justice, Oregon Attorney General's Public Records and Meetings Manual.

Bialostosky v. Cummings, 319 Or. App. 352 (2022).

# Ashland School District 5

Code: KBA  
Adopted: 8/09/04  
Revised/Readopted: 6/12/17; date  
Orig. Code: KBA

## Public Records Request\*\*

A request to inspect or receive a copy of a public record shall be in writing and will be presented to the district office.

“Public record” means any information that:

1. Is prepared, owned, used or retained by the district;
2. Is related to an activity, transaction or function of the district; and
3. Is necessary to satisfy the fiscal, legal, administrative or historical policies, requirements or needs of the district.
4. Is any writing that contains information relating to the conduct of the public’s business, prepared, owned, used or retained by the district regardless of physical form or characteristics, unless otherwise exempted by law.

Public record does not include messages on voice mail or on other telephone message systems or spoken communication that is not recorded.

Board meetings and records will be matters of public information subject to such restrictions as are set by federal law or regulation, by state statute or rule or by pertinent court rulings.

The Board’s official minutes, its written policies and its financial records will be available at the superintendent’s office for inspection by any citizen during regular office hours

All such information will be made available to individuals with disabilities in any appropriate format upon request and with appropriate advanced notice. Auxiliary aids and services available to ensure equally effective communications to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.

The Board supports the right of the people to know about the programs and services of their school and will make every effort to disseminate information. The superintendent and principals are authorized to use all means available to keep parents and others of the school’s community informed about the school’s program and activities.

Employee and volunteer personal residential addresses, personal electronic mail addresses, social security numbers, dates of birth, and personal telephone or cellular numbers contained in personnel records maintained by the district are exempt from public disclosure pursuant to state law.

The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

The district will not disclose the identification badge or card of an employee without the employee's written consent if it contains a photograph and is prepared solely for internal use to identify employees.

No records will be released for inspection by the public or any unauthorized persons - either by the superintendent or any other person designated as custodian for school district records - if such disclosure would be contrary to the public interest, as described in state law.

Upon receipt of a request, the district will respond as soon as practicable and without unreasonable delay, acknowledging receipt and indicating the status or estimated completion time.

The district may request additional information or clarification from the requester for the purpose of expediting the district's response to the request.

The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making copies of public records available to the public. The district will not be obligated to complete a request for which the requester has not paid the fee as permitted by state law. There will be no additional charge for auxiliary aids and services provided for qualified persons with disabilities.

Requests for copies of documents shall be in writing and submitted to the district office.

The district shall retain and maintain its public records in accordance with OAR 166, Division 400, and ORS Chapter 192.

END OF POLICY

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**Legal Reference(s):**

ORS 180.805  
ORS Chapter 192  
OAR 137-004-0800(1)  
OAR 166-005-0010  
OAR 166-400

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

Americans with Disabilities Act Amendments Act of 2008.

Oregon Dep't of Justice, Oregon Attorney General's Public Records and Meetings Manual.

Bialostosky v. Cummings, 319 Or. App. 352 (2022).

# Ashland School District 5

Code: IIBGC/GCLA/GDLA IKJ  
Adopted: 5/09/24; date

## Artificial Intelligence

### Preamble:

The Ashland School District Board recognizes the rapidly expanding role of Artificial Intelligence (AI) technologies in society and the global economy. Preparing students to navigate, evaluate, and ethically use AI is essential for success in learning, careers, and citizenship.

The Board believes AI, including generative AI, is a powerful educational and professional tool when used responsibly. The Board also recognizes that generative AI involves risks such as bias, inaccuracies, and hallucinations, and that its use must be conducted responsibly by staff and students.

This policy establishes guidance for safe, equitable, and ethical integration of AI technologies in teaching, learning, and district operations.

### Policy Objectives

- Develop AI literacy at developmentally appropriate levels across all grade levels, K–12.
- Provide educators and staff with professional development to effectively and ethically use AI.
- Ensure equitable access to AI tools and resources.
- Promote responsible, safe, and ethical use of AI by all students and staff.
- Safeguard privacy, data protection, and intellectual property.
- Address potential bias, inaccuracy, and misuse associated with generative AI tools.
- Encourage ongoing review and improvement of AI-related curriculum and practices.

~~The Ashland School District Board recognizes the significant and rapidly expanding role of Artificial Intelligence (AI) technologies in our society and the global economy. Understanding the importance of preparing our students for a future where AI is ubiquitous, the Board is committed to implementing a comprehensive AI literacy program across K–12 education. This policy aims to ensure students are equipped with the knowledge and skills to use AI tools effectively, think critically about AI technologies, and navigate the ethical implications of AI in both academic and real-world settings.~~

### ~~Policy Objectives:~~

- ~~• To develop AI literacy among students at developmentally appropriate levels across all grades, K–12.~~
- ~~• To provide educators with the guidance and professional development needed to effectively teach AI concepts.~~
- ~~• To ensure universal access to AI tools and resources within the learning environment.~~
- ~~• To promote equity and ethical use of AI across all student demographics.~~
- ~~• To incorporate AI literacy, citizenship, and skills into the curriculum.~~
- ~~• To advocate for safe use and privacy in the application of AI technologies.~~

- ~~To enhance bias awareness and foster an environment of ongoing assessment and recalibration of AI tools and instructional strategies.~~

## 1. Guidance and Professional Development for Educators and Staff

### 1. Guidance and Professional Development for Educators:

The district will provide ongoing professional development for educators and staff to:

- Stay informed of current AI advancements and instructional strategies.
- Learn to use AI responsibly for curriculum design, grading, communication, and administrative tasks.
- Understand and comply with applicable copyright, confidentiality, and privacy laws.
- Identify and mitigate bias and inaccuracies in AI outputs.

District staff are authorized to use generative artificial intelligence to perform various work functions. They are responsible for ensuring all use complies with federal and state laws, including FERPA and copyright. District staff are prohibited from entering personally identifiable information (PII) into any generative AI application.

The district will facilitate ongoing professional development opportunities for educators to remain abreast of AI advancements and pedagogical strategies for integrating AI literacy into the curriculum. This includes workshops, seminars, and access to AI educational resources.

## 2. Student Use of AI

### Independent Student Use

Teachers may permit independent student use of AI tools for assignments or projects when appropriate. They will establish and communicate clear rules for responsible use, including:

- Awareness of potential bias, inaccuracies, and plagiarism.
- Accessibility and equitable access to approved tools.
- Acknowledgment that inappropriate use may result in loss of credit or disciplinary action.

Failure to follow classroom AI use rules may result in incomplete credit or disciplinary measures consistent with district policy.

### AI Use as Part of Class

Teachers may incorporate AI tools into instruction to enhance learning and meet course objectives. Only applications approved by the district's Information Technology Department may be used. Teachers will follow all terms of use and notify parents or guardians when AI tools are part of instruction. Students may not share accounts, passwords, or unauthorized access credentials.

### 2. Universal Access to AI Tools:

To eliminate the digital divide, the district will ensure that all students have equitable access to AI tools and technologies at school. This will be achieved through the provision of necessary hardware and software in classrooms and libraries across the district.

### 3. ~~Equity and Ethical Use of AI: Ethical and Safe Use~~

AI technologies must be used in ways that uphold integrity, equity, and student safety.

- Creation or distribution of “deep fakes” or other harmful, misleading, or explicit AI-generated content is strictly prohibited and will result in disciplinary action up to and including expulsion or termination.
- Any suspected criminal activity will be referred to law enforcement.
- The district will provide instruction on the ethical use of AI and the consequences of misuse.

Students and staff who violate this policy or related rules may be subject to discipline and referral to law enforcement as appropriate.

Curriculum development will include a strong emphasis on the ethical considerations of AI, including privacy, security, and the societal impacts of technology. The district will prioritize creating an inclusive environment where all students can learn about and engage with AI technologies.

### 4. Equity and Access

The district will ensure equitable access to AI tools, software, and instructional materials to close the digital divide. Devices and resources will be made available in classrooms and libraries to support all learners.

Teachers should also consider accessibility of AI programs and technology for students outside of school settings when assigning work requiring AI tools.

#### 4. ~~AI Literacy, Citizenship, and Skills:~~

The curriculum will integrate AI literacy at all grade levels, tailored to the developmental stages of students. This includes understanding AI technology, its applications, and fostering responsible digital citizenship and critical thinking skills.

### 5. Privacy, Security, and Data Protection

All laws and policies regarding student privacy, confidentiality, and data security will be followed at all times.

- No personal, confidential, or sensitive data may be entered into AI systems.
- District staff will follow the Children’s Internet Protection Act (CIPA), Children’s Online Privacy Protection Act (COPPA), and FERPA.

All laws regarding student records, confidentiality, privacy, and student internet use will be followed at all times.

#### 5. ~~Safe Use and Privacy:~~

Education on the safe use of AI technologies and the importance of data privacy will be embedded into the curriculum. Students will learn best practices for protecting personal information online and the implications of data sharing.

### 6. Bias Awareness and Critical Thinking

Students and staff will be educated to:

- Recognize and evaluate bias in AI algorithms and outputs.
- Understand the ethical and social implications of AI use.
- Think critically about the role of AI in society and decision-making.

Students will be taught to responsibly identify and address inaccuracies or bias in generative AI outputs.

#### 6. ~~Bias Awareness:~~

Instruction will include discussions on the potential biases within AI systems and the importance of diverse

data sets in the development of AI technologies. Students will be encouraged to critically evaluate AI outputs and consider the ethical dimensions of AI use.

### **7. Harmful Use of AI**

The creation and dissemination of deep fakes—digitally manipulated photographs, audio, or videos that create explicit, derogatory, or false portrayals of students or members of the school community—present significant risks to mental health, the school environment, and safety. The use of deep fakes and any other potentially harmful applications of AI are strictly forbidden and will lead to disciplinary measures up to and including expulsion. Any criminal behavior will be reported to law enforcement.

The District will provide instruction about the ethical use of AI technologies and the consequences of their misuse.

### **7. Continuous Improvement**

The district will review AI-related curriculum, resources, and practices annually to ensure alignment with technological developments, legal standards, and community values. Adjustments will be made based on research, feedback, and observed outcomes.

Professional development and training opportunities will be reviewed annually to ensure staff can effectively and ethically use AI tools in their work.

### **8. Ongoing Assessment and Recalibration:**

The district commits to the continuous evaluation of AI literacy curriculum and resources, ensuring that instructional materials remain current with the evolving landscape of AI technologies. This includes regular updates to the curriculum and professional development offerings based on the latest research and industry advancements.

### **Implementation and Oversight**

The Superintendent, in collaboration with the District Technology Officer and Curriculum Development Team, will oversee policy implementation, training, and compliance.

The Superintendent will ensure the district maintains an approved list of AI applications and communicates usage guidelines to staff and families.

### **Implementation:**

The Superintendent, in collaboration with the District Technology Officer and Curriculum Development Team, will oversee the policy's implementation, including resource allocation, program development, and the establishment of evaluation metrics to assess progress.

**Review and Adjustment:**

~~The policy will be reviewed annually by the Board, with adjustments made as necessary to reflect technological advancements, educational research, and feedback from educators, students, and the community.~~

END OF POLICY

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**Legal Reference(s):**

**Legal References**

ORS 332.107

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101–12133

Children’s Internet Protection Act (CIPA), 47 U.S.C. §§ 254(h) and (l); 47 C.F.R. § 54.520

Children’s Online Privacy Protection Act (COPPA), 15 U.S.C. §§ 6501–6505

Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g; 34 C.F.R. § 99

Protection of Pupil Rights, 20 U.S.C. § 1232h

# Ashland School District 5

Code: IKJ  
Adopted: 5/09/24; **date**

## Artificial Intelligence

### Preamble:

The Ashland School District Board recognizes the rapidly expanding role of Artificial Intelligence (AI) technologies in society and the global economy. Preparing students to navigate, evaluate, and ethically use AI is essential for success in learning, careers, and citizenship.

The Board believes AI, including generative AI, is a powerful educational and professional tool when used responsibly. The Board also recognizes that generative AI involves risks such as bias, inaccuracies, and hallucinations, and that its use must be conducted responsibly by staff and students.

This policy establishes guidance for safe, equitable, and ethical integration of AI technologies in teaching, learning, and district operations.

### Policy Objectives

- Develop AI literacy at developmentally appropriate levels across all grade levels, K–12.
- Provide educators and staff with professional development to effectively and ethically use AI.
- Ensure equitable access to AI tools and resources.
- Promote responsible, safe, and ethical use of AI by all students and staff.
- Safeguard privacy, data protection, and intellectual property.
- Address potential bias, inaccuracy, and misuse associated with generative AI tools.
- Encourage ongoing review and improvement of AI-related curriculum and practices.

### 1. Guidance and Professional Development for Educators and Staff

The district will provide ongoing professional development for educators and staff to:

- Stay informed of current AI advancements and instructional strategies.
- Learn to use AI responsibly for curriculum design, grading, communication, and administrative tasks.
- Understand and comply with applicable copyright, confidentiality, and privacy laws.
- Identify and mitigate bias and inaccuracies in AI outputs.

District staff are authorized to use generative artificial intelligence to perform various work functions. They are responsible for ensuring all use complies with federal and state laws, including Children’s Internet Protection Act (CIPA), Children’s Online Privacy Protection Act (COPPA), FERPA and copyright. District staff are prohibited from entering personally identifiable information (PII) into any generative AI application.

### 2. Student Use of AI

#### Student Independent Use

Teachers may permit independent student use of AI tools for assignments or projects when appropriate. They will establish and communicate clear rules for responsible use, including:

- Awareness of potential bias, inaccuracies, and plagiarism.
- Accessibility and equitable access to approved tools.
- Acknowledgment that inappropriate use may result in loss of credit or disciplinary action.

Failure to follow classroom AI use rules may result in incomplete credit or disciplinary measures consistent with

district policy.

### **AI Use as Part of Class**

Teachers may incorporate AI tools into instruction to enhance learning and meet course objectives. Only applications approved by the district’s Information Technology Department may be used. Teachers will follow all terms of use and notify parents or guardians when AI tools are part of instruction. Students may not share accounts, passwords, or unauthorized access credentials.

### **3. Ethical and Safe Use**

AI technologies must be used in ways that uphold integrity, equity, and student safety.

- Creation or distribution of “deep fakes” or other harmful, misleading, or explicit AI-generated content is strictly prohibited and will result in disciplinary action up to and including expulsion or termination.
- Any suspected criminal activity will be referred to law enforcement.
- The district will provide instruction on the ethical use of AI and the consequences of misuse.

Students and staff who violate this policy or related rules may be subject to discipline and referral to law enforcement as appropriate.

### **4. Equity and Access**

The district will ensure equitable access to AI tools, software, and instructional materials to close the digital divide. Devices and resources will be made available in classrooms and libraries to support all learners.

Teachers should also consider accessibility of AI programs and technology for students outside of school settings when assigning work requiring AI tools.

### **5. Privacy, Security, and Data Protection**

All laws and policies regarding student privacy, confidentiality, and data security will be followed at all times.

- No personal, confidential, or sensitive data may be entered into AI systems.
- District staff will follow the Children’s Internet Protection Act (CIPA), Children’s Online Privacy Protection Act (COPPA), and FERPA.

### **6. Bias Awareness and Critical Thinking**

Students and staff will be educated to:

- Recognize and evaluate bias in AI algorithms and outputs.
- Understand the ethical and social implications of AI use.
- Think critically about the role of AI in society and decision-making.

Students will be taught to responsibly identify and address inaccuracies or bias in generative AI outputs.

### **7. Continuous Improvement**

The district will review AI-related curriculum, resources, and practices annually to ensure alignment with technological developments, legal standards, and community values. Adjustments will be made based on research, feedback, and observed outcomes.

Professional development and training opportunities will be reviewed annually to ensure staff can effectively and ethically use AI tools in their work.

### **Implementation and Oversight**

The Superintendent, in collaboration with the District Technology Officer and Curriculum Development Team, will

oversee policy implementation, training, and compliance.

The Superintendent will ensure the district maintains an approved list of AI applications and communicates usage guidelines to staff and families.

END OF POLICY

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**Legal Reference(s):**

**Legal References**

ORS 332.107

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101–12133

Children’s Internet Protection Act (CIPA), 47 U.S.C. §§ 254(h) and (l); 47 C.F.R. § 54.520

Children’s Online Privacy Protection Act (COPPA), 15 U.S.C. §§ 6501–6505

Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. § 1232g; 34 C.F.R. § 99

Protection of Pupil Rights, 20 U.S.C. § 1232h

# ~~OSBA Model Sample Policy~~ Ashland School District 5

Code: CEA  
Adopted: date

## Educational Equity Advisory Committee

The duties of the district's educational equity advisory committee<sup>{1}</sup> shall include:

1. Advising the superintendent about the educational equity impacts of policy decisions; and
2. Informing the superintendent when a situation arises in a district school that negatively impacts underrepresented students and advising the superintendent on how best to handle that situation.

The superintendent may act within the superintendent's authority on any recommendations of the educational equity advisory committee without approval from the Board. The superintendent does not have the authority to adopt or amend policy.

The educational equity advisory committee may prepare an annual report that:

1. Contains the following information:
  - a. The successes and challenges the district has experienced in meeting the educational equity needs of students in the district;
  - b. Recommendations the committee made to the superintendent, and the actions that were taken in response to those recommendation; and
  - c. Any other information required by the State Board of Education.
2. Is shared with the Board:
  - a. By the superintendent; and
  - b. If requested by the Board, by the committee as a presentation by the committee at a Board meeting.
3. Is made available by being:
  - a. Distributed to the parents of district students;
  - b. Posted on the district's website; and
  - c. Sent to the State Board of Education.

The educational equity advisory committee shall be selected and appointed by the superintendent and must be composed of parents, employees, students and community members from the district. For the purposes of selecting members, the superintendent:

1. Shall solicit names of possible members from the community;

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<sup>1</sup> {The Educational Equity Advisory Committee shall be used interchangeably with District Equity Committee (DEC) ~~district can name this committee something else. If the district chooses to do so, use consistent language throughout.~~ }

2. Must ensure that membership is primarily representative of underserved student groups;
3. May not exclude or deny members based on language, immigration status or protected class, including age, disability, national origin, race, color, marital status, religion, sex, sexual orientation, or gender identity;
4. May not appoint a voting member of the Board or the superintendent to the educational equity advisory committee; and
5. Must ensure that the composition of an educational equity advisory committee elevates underrepresented parent, employee, student, and community member voices.

The district will provide sufficient support to educational equity advisory committee members to participate in meetings, including, but not limited to access to district-managed emails, translation and interpretation services, and relevant trainings.

A member of the educational equity advisory committee will also serve on the school district budget committee.<sup>2</sup>

END OF POLICY

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**Legal Reference(s):**

[ORS 328.542](#)  
[ORS 329.711](#)  
[ORS 332.107](#)  
[OAR 199-050-0010](#)  
[OAR 581-022-2307](#)

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<sup>2</sup> The district is not required to add an educational equity advisory committee member to the budget committee until there is a non-board member vacancy on the budget committee.



# Ashland School District 5

Code: CEA  
Adopted: date

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<sup>1</sup> {The Educational Equity Advisory Committee shall be used interchangeably with District Equity Committee (DEC).}

2. Must ensure that membership is primarily representative of underserved student groups;
3. May not exclude or deny members based on language, immigration status or protected class, including age, disability, national origin, race, color, marital status, religion, sex, sexual orientation, or gender identity;
4. May not appoint a voting member of the Board or the superintendent to the educational equity advisory committee; and
5. Must ensure that the composition of an educational equity advisory committee elevates underrepresented parent, employee, student, and community member voices.

The district will provide sufficient support to educational equity advisory committee members to participate in meetings, including, but not limited to access to district-managed emails, translation and interpretation services, and relevant trainings.

A member of the educational equity advisory committee will also serve on the school district budget committee.<sup>2</sup>

END OF POLICY

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**Legal Reference(s):**

[ORS 328.542](#)  
[ORS 329.711](#)  
[ORS 332.107](#)  
[OAR 199-050-0010](#)  
[OAR 581-022-2307](#)

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<sup>2</sup> The district is not required to add an educational equity advisory committee member to the budget committee until there is a non-board member vacancy on the budget committee.



# Ashland School District 5

Code: DBEA  
Adopted: 2/10/03  
Revised/Readopted: 5/08/17;  
12/14/23; date -  
Orig. Code: DBEA

## Budget Committee

### Organization, Membership and Terms of Office

The district budget committee will consist of the five members of the Board and five electors appointed by the Board as required by law. The term of the appointed members of a budget committee in a district that prepares an annual budget, will each be three years, with appointments made so that, as nearly as practicable, the terms of one-third of the members end each year. Replacements for appointive members will complete the unexpired term of members being replaced.

At least one member of the budget committee must be a member of the district’s educational equity advisory committee.<sup>1</sup> The Board will establish appropriate timelines and procedures for the appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 10-member budget committee is 6. Therefore, if only 6 members are present, a unanimous vote is needed for passing an action item.

### Presiding Officer and Orientation of Budget Committee

1. Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year(s), such as the Board’s educational plan, and other pertinent material bearing on the preparation of the district budget.

### Meetings of the Budget Committee

The district’s budget committee shall hold one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public.

### Function of the Budget Committee

It is the function of the budget committee to approve budget estimates for an educational plan previously determined by the Board. No new program should be considered for the budget estimate that has not

<sup>1</sup>Districts with ADM over 10,000 must convene an educational equity advisory committee no later than September 15, 2022.  
The budget committee is not required to add an educational equity advisory committee member to the budget committee until there is a non-board member vacancy on the budget committee

previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending, but will not determine programs.

**Final Action**

The budget committee will approve an estimated district budget document for submission to the Board.

END OF POLICY

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**Legal Reference(s):**

[ORS 174.130](#)

[ORS 192.610 - 192.695](#)

[ORS 294.305 - 294.565](#)

[ORS 329.711](#)

[ORS 433.835 - 433.875](#)

**Cross Reference(s):**

DBG - Budget Hearing

# Ashland School District 5

Code: DBEA  
Adopted: 2/10/03  
Revised/Readopted: 5/08/17;  
12/14/23; **date**  
Orig. Code: DBEA

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At least one member of the budget committee must be a member of the district’s educational equity advisory committee.<sup>1</sup> The Board will establish appropriate timelines and procedures for the appointment of budget committee members.

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<sup>1</sup> The budget committee is not required to add an educational equity advisory committee member to the budget

committee until there is a non-board member vacancy on the budget committee

previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending, but will not determine programs.

**Final Action**

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END OF POLICY

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**Legal Reference(s):**

[ORS 174.130](#)

[ORS 192.610 - 192.695](#)

[ORS 294.305 - 294.565](#)

[ORS 329.711](#)

[ORS 433.835 - 433.875](#)

**Cross Reference(s):**

DBG - Budget Hearing

# Ashland School District 5

Code: JOA  
Adopted: 3/08/10  
Readopted: 6/12/17; date  
Orig. Code(s): JOA

## Directory Information\*\*

Directory information means those items of personally identifiable information contained in a student education record which is not generally considered harmful or an invasion of privacy if released. ~~The following categories are designated as directory information. The following~~ Directory information <sup>[1]</sup> may be released ~~to the public~~ through appropriate procedures and includes:

1. Student's name;
- ~~2. Student's address;~~
- ~~3. Student's telephone listing;~~
- ~~4. Student's email address;~~
- ~~5.2. Student's photograph;~~
- ~~6. Date and place of birth;~~
- ~~7.3. Major field of study;~~
- ~~8.4. Participation in officially recognized sports and activities and sports;~~
- ~~9.5. Weight and height of athletic team members of athletic teams;~~
- ~~10.6. Dates of attendance; and~~
- ~~11.7. Degrees and or awards received;~~
- ~~12. Most recent previous school or program attended.~~

### Public Notice

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

<sup>+</sup>~~[For the health, safety and welfare of students, the district may want to consider limiting this list. Consider deleting #2, 3, 4, 6, 7, 10, 11, 12 and/or 13; recommend deleting the word 'diploma' in #12 if kept.]~~

notice will be given prior to release of directory information.

## Exclusions

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

Directory information shall be released only with administrative direction.

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

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

At no point will a student's Social Security Number or student identification number be considered directory information.

END OF POLICY

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### Legal Reference(s):

[ORS 30.864](#)  
[ORS 107.154](#)  
[ORS 326.565](#)

[ORS 326.575](#)  
[ORS 336.187](#)

[OAR 581-021-0220 to -0430](#)  
[OAR 581-022-1660](#)

~~Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400-1419 (20122024).~~

~~Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (20122024); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (20172025).~~

~~Every Student Succeeds Act, 20 U.S.C. § 7908 (20122024).~~

~~Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400–1427 (2006).~~

~~Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2011); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2011).~~

~~No Child Left Behind Act of 2001, 20 U.S.C. § 7908 (2006).~~

### Cross Reference(s):

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

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

# Ashland School District 5

Code: **JOA**  
Adopted: 3/08/10  
Readopted: 6/12/17; **date**  
Orig. Code(s): JOA

## **Directory Information\*\***

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

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

### **Public Notice**

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

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[OAR 581-021-0220 to -0430](#)  
[OAR 581-022-1660](#)

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

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

Every Student Succeeds Act, 20 U.S.C. § 7908 (2024).

**Cross Reference(s):**

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

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

# Ashland School District 5

Code: GBNAB/JHFE  
Adopted: 2/11/08  
Revised/Readopted: 6/12/17; 4/11/22; date  
REVIEW: 10/3/24?  
Orig. Code: JHFE

## Suspected Abuse of a Child Reporting Requirements\*\*

Any district employee who has reasonable cause to believe that **any child** with whom the employee has come in contact has suffered abuse<sup>1</sup> shall ~~orally report or cause an oral report~~ immediately ~~by telephone or otherwise to the local office of~~ make a report to the Oregon Department of Human Services (DHS) ~~or its designee through the centralized child abuse reporting system~~<sup>2</sup> or to ~~the~~ a law enforcement agency within the county where the person making the report is located at the time of the contact ~~pursuant to Oregon Revised Statute (ORS) 419B.010~~. The district employee shall also immediately inform their supervisor, principal or superintendent/designee.

Any district employee who has reasonable cause to believe that **any person**<sup>3</sup> with whom the employee is in contact has abused a child shall immediately report ~~or cause a report to be made~~ in the same manner ~~to described above DHS or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to ORS 419B.010~~.

~~If known,~~ ~~t~~The report ~~shall~~ must contain, if known, the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the abuse and the identity of a possible perpetrator.

Abuse of a child by district employees, contractors<sup>4</sup>, agents<sup>5</sup>, volunteers<sup>6</sup>, or students is prohibited and will not be tolerated. All district employees, contractors, agents, volunteers and students are subject to this policy and the accompanying administrative regulations.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such ~~to the Oregon Department of Human Services (DHS) or its designee~~ through its centralized child abuse reporting system

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<sup>1</sup> Includes the neglect of a child; abuse is defined in ORS 419B.005.

<sup>2</sup> [How to report abuse or neglect: Oregon DHS. Call 855-503-SAFE \(7233\)](#)

<sup>3</sup> "Person" could include adult, student or other child.

<sup>4</sup> "Contractor" means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

<sup>5</sup> "Agent" means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

<sup>6</sup> "Volunteer" means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

~~or or the local to a~~ law enforcement agency ~~pursuant to ORS 419B.015~~, and to ~~the a~~ designated licensed administrator.

The district will designate ~~the building principal a~~<sup>7</sup> licensed administrator and an alternate licensed administrator, in the event that the designated licensed administrator is the suspected abuser, for each building to receive reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students.

~~if the employee works in a school building. If the employee does not work in a school building the district designates the employee's direct supervisor who will report to building principal of the student, or assistant superintendent if the child is not a student in Ashland Schools. In the event that the designated licensed administrator or supervisor is the suspected abuser, the assistant superintendents will receive the report. The assistant superintendent shall also receive copies of all reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students. If the assistant superintendent is the suspected abuser the superintendent will receive the report.~~

If the superintendent is the alleged perpetrator the report shall be submitted to the assistant superintendent who shall also report to the Board chair.

The district will post the names and contact information of the designees for each school building, in the respective school or work site, designated to receive reports of suspected abuse and the procedures in JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child the designee will follow upon receipt of a report, the contact information for ~~making a report to local~~ law enforcement ~~and or~~ the ~~local centralized child abuse reporting system of~~ DHS ~~office or its designee~~, and a statement that this duty to report suspected abuse is in addition to the requirements of reporting to a designated licensed administrator ~~or supervisor who will report to building principal of the student, or assistant superintendent if the child is not a student in Ashland Schools.~~

When a designee receives a report of suspected abuse, the designee will follow procedure established by the district and set forth in administrative regulation JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child. All such reports of suspected abuse will be reported to a law enforcement agency or DHS, ~~or its designee~~, for investigation, and the agency will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged abuser.

When there is reasonable cause to support a report, a district employee suspected of abuse shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety. When there is reasonable cause to support a report, a district contractor, agent or volunteer suspected of abuse shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify the person, as allowed by state and federal law, who was subjected to the suspected abuse about any actions taken by the district as a result of the report.

A substantiated report of abuse by an employee shall be documented in the employee's personnel file. A substantiated report of abuse by a student shall be documented in the student's education record.

The initiation of a report in good faith, pursuant to this policy, may not adversely affect any terms or conditions of employment or the work environment of the person initiating the report or who may have been subjected to abuse. If a student initiates a report of suspected abuse of a child by a district employee, contractor, agent, volunteer or student, in good faith, the student will not be disciplined by the district or

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<sup>7</sup> <sup>7</sup> {ORS 339.372 requires the district to post the names and contact information of the persons, i.e., a licensed administrator and an alternate licensed administrator, who are designated to receive reports of sexual abuse for a school building in the respective school building. A "licensed administrator" is a person employed as an administrator by the district and holds an administrative license issued by TSPC or may be a person employed by the district that does not hold an administrative license issued by TSPC if the district does not require the administrator to be licensed by TSPC.}

any district employee, contractor, agent or volunteer. Intentionally making a false report of abuse of a child is a Class A violation.

The district shall provide information and training each school year to district employees on the prevention and identification of abuse, the obligations of district employees under ORS 339.388 and ORS 419B.005 - 419B.050 and as directed by Board policy to report suspected abuse of a child, and appropriate electronic communications with students. The district shall make available each school year the training described above to contractors, agents, volunteers, and parents and legal guardians of students attending district-operated schools, and will be made available separately from the training provided to district employees. The district shall provide each school year information on the prevention and identification of abuse, the obligations of district employees under Board policy to report abuse, and appropriate electronic communications with students to contractors, agents and volunteers. The district shall make available each school year training that is designed to prevent abuse to students attending district-operated schools.

The district shall provide to a district employee at the time of hire, or to a contractor, agent, or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute abuse;
2. A description of the investigatory process and possible consequences if a report of suspected abuse is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors, and agents when they attempt to obtain a new job, as provided under ORS 339.378. A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable or probable cause to believe the district employee, contractor or agent engaged in abuse, unless criteria found in ORS 339.378(2)(c) are applicable.

Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The district shall make available to students, district employees, contractors, agents, and volunteers a policy of appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail, using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is discouraged.

The superintendent shall develop administrative regulations as are necessary to implement this policy and to comply with state law.

END OF POLICY

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**Legal Reference(s):**

[ORS 339.370 - 339.400](#)  
[ORS 418.257 - 418.259](#)

[ORS 419B.005 - 419B.050](#)

[OAR 581-022-2205](#)

Greene v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by Camreta v. Greene, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by Greene v. Camreta 661 F.3d 1201 (9th Cir. 2011).  
Senate Bill 51 (2021).

**Cross Reference(s):**

BBF - Board Member Standards of Conduct

BBFC - Reporting of Suspected Abuse of a Child

GBNAA/JHFF - Suspected Sexual Conduct with Students and Reporting Requirements

JHFE/GBNAB - Suspected Abuse of a Child Reporting Requirements

JHFF/GBNAA - Suspected Sexual Conduct with Students and Reporting Requirements

# Ashland School District 5

Code: GBNAB/JHFE  
Adopted: 2/11/08  
Revised/Readopted: 6/12/17; 4/11/22; **date**

Orig. Code: JHFE

## Suspected Abuse of a Child Reporting Requirements\*\*

Any district employee who has reasonable cause to believe that **any child** with whom the employee has come in contact has suffered abuse<sup>1</sup> shall immediately make a report to the Oregon Department of Human Services (DHS) through the centralized child abuse reporting system<sup>2</sup> or to a law enforcement agency within the county where the person making the report is located at the time of the contact. The district employee shall also immediately inform their supervisor, principal or superintendent/designee.

Any district employee who has reasonable cause to believe that **any person**<sup>3</sup> with whom the employee is in contact has abused a child shall immediately report in the same manner described above.

The report must contain, if known, the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the abuse and the identity of a possible perpetrator.

Abuse of a child by district employees, contractors<sup>4</sup>, agents<sup>5</sup>, volunteers<sup>6</sup>, or students is prohibited and will not be tolerated. All district employees, contractors, agents, volunteers and students are subject to this policy and the accompanying administrative regulations.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such DHS through its centralized child abuse reporting system or to a law enforcement agency, and to a designated licensed administrator. The district will designate a<sup>7</sup> licensed administrator and an alternate licensed administrator,

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<sup>1</sup> Includes the neglect of a child; abuse is defined in ORS 419B.005.

<sup>2</sup> How to report abuse or neglect: Oregon DHS. Call 855-503-SAFE (7233)

<sup>3</sup> "Person" could include adult, student or other child.

<sup>4</sup> "Contractor" means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

<sup>5</sup> "Agent" means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

<sup>6</sup> "Volunteer" means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

<sup>7</sup> {ORS 339.372 requires the district to post the names and contact information of the persons, i.e., a licensed administrator and an alternate licensed administrator, who are designated to receive reports of sexual abuse for a school building in the respective school building. A "licensed administrator" is a person employed as an administrator by the district and holds an administrative license issued by TSPC or may be a person employed by the district that does not hold an administrative license issued by TSPC if the district does not require the administrator to be licensed by TSPC.}

in the event that the designated licensed administrator is the suspected abuse, for each building to receive reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students.

If the superintendent is the alleged perpetrator the report shall be submitted to the assistant superintendent who shall also report to the Board chair.

The district will post the names and contact information of the designees for each school building, in the respective school or work site, designated to receive reports of suspected abuse and the procedures in JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child the designee will follow upon receipt of a report, the contact information for making a report to law enforcement or the centralized child abuse reporting system of DHS, and a statement that this duty to report suspected abuse is in addition to the requirements of reporting to a designated licensed administrator.

When a designee receives a report of suspected abuse, the designee will follow procedure established by the district and set forth in administrative regulation JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child. All such reports of suspected abuse will be reported to a law enforcement agency or DHS, for investigation, and the agency will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged abuser.

When there is reasonable cause to support a report, a district employee suspected of abuse shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety. When there is reasonable cause to support a report, a district contractor, agent or volunteer suspected of abuse shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify the person, as allowed by state and federal law, who was subjected to the suspected abuse about any actions taken by the district as a result of the report.

A substantiated report of abuse by an employee shall be documented in the employee's personnel file. A substantiated report of abuse by a student shall be documented in the student's education record.

The initiation of a report in good faith, pursuant to this policy, may not adversely affect any terms or conditions of employment or the work environment of the person initiating the report or who may have been subjected to abuse. If a student initiates a report of suspected abuse of a child by a district employee, contractor, agent, volunteer or student, in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer. Intentionally making a false report of abuse of a child is a Class A violation.

The district shall provide information and training each school year to district employees on the prevention and identification of abuse, the obligations of district employees under ORS 339.388 and ORS 419B.005 - 419B.050 and as directed by Board policy to report suspected abuse of a child, and appropriate electronic communications with students. The district shall make available each school year the training described above to contractors, agents, volunteers, and parents and legal guardians of students attending district-operated schools, and will be made available separately from the training provided to district employees. The district shall provide each school year information on the prevention and identification of abuse, the obligations of district employees under Board policy to report abuse, and appropriate electronic communications with students to contractors, agents and volunteers. The district shall make available each school year training that is designed to prevent abuse to students attending district-operated schools.

The district shall provide to a district employee at the time of hire, or to a contractor, agent, or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute abuse;
2. A description of the investigatory process and possible consequences if a report of suspected abuse is substantiated; and

3. A description of the prohibitions imposed on district employees, contractors, and agents when they attempt to obtain a new job, as provided under ORS 339.378. A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable or probable cause to believe the district employee, contractor or agent engaged in abuse, unless criteria found in ORS 339.378(2)(c) are applicable.

Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The district shall make available to students, district employees, contractors, agents, and volunteers a policy of appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail, using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is discouraged.

The superintendent shall develop administrative regulations as are necessary to implement this policy and to comply with state law.

END OF POLICY

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**Legal Reference(s):**

[ORS 339.370 - 339.400](#)  
[ORS 418.257 - 418.259](#)

[ORS 419B.005 - 419B.050](#)

[OAR 581-022-2205](#)

Greene v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by Camreta v. Greene, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by Greene v. Camreta 661 F.3d 1201 (9th Cir. 2011).  
Senate Bill 51 (2021).

**Cross Reference(s):**

BBF - Board Member Standards of Conduct  
BBFC - Reporting of Suspected Abuse of a Child  
GBNAA/JHFF - Suspected Sexual Conduct with Students and Reporting Requirements  
JHFE/GBNAB - Suspected Abuse of a Child Reporting Requirements  
JHFF/GBNAA - Suspected Sexual Conduct with Students and Reporting Requirements

# ~~OSBA Model Sample Policy~~ Ashland School District 5

Code: GCAB  
Adopted: date

## Personal Electronic Devices and Social Media - Staff\*\*

Staff possession or use of personal electronic devices on district property, in district facilities during the work day and while the staff is on duty in attendance at district-sponsored activities may be permitted subject to the limitations set forth in this policy and consistent with any additional school rules as may be established by the superintendent **or designee**. At no time, whether on duty or off duty, will a personal electronic device be used in a manner that interferes with staff duty and responsibility for the supervision of students.

A “personal electronic device” is a device not issued by the district and is capable of electronically communicating, sending, receiving, storing, recording, reproducing, and/or displaying information and data.

Personal electronic devices shall be silenced during instructional **or class** time, while on duty or at any other time where such use of the device would cause a disruption of school activities or interfere with a work assignment. Devices, which have the capability to take photographs or record video or audio, shall not be used for such purposes while on district property or while a staff member is on duty at district-sponsored activities, unless as expressly authorized by the principal or designee for a use directly related to and consistent with the employee’s assigned duties. Computers, tablets, iPads or similar devices brought to school will be restricted to academic activities during on duty time.

The district will not be liable for loss or damage to personal electronic devices brought to district property and district-sponsored activities.

Staff members, while on duty and off duty, will utilize social media websites, public websites and blogs, judiciously by not posting confidential information about students, staff or district business.<sup>1</sup> Staff may not post images of district facilities, staff, students, volunteers or parents without written authorization from persons with authority to grant such a release. Staff members, while on duty and off duty, will treat fellow employees, students and the public with respect while posting on social media websites, etc., in order to prevent substantial disruption in school. **The district will not be liable for information or comments posted by staff on social media websites.**

Communication with students using personal electronic devices will be appropriate and professional. Communication with students using personal electronic devices regarding nonschool-related matters is prohibited during work hours and strongly discouraged at all other times. If communicating with students electronically regarding school-related matters, staff **should** use district e-mail using mailing lists and/or other internet messaging to a group of students rather than individual students. Texting a student during work hours is **prohibited**. Texting a student while off duty is strongly discouraged.

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<sup>1</sup> Nothing in this policy is intended in any form to limit the right of employees to engage in protected labor activities via the use of social media.

Exceptions to the prohibitions set forth in this policy may be made for health, safety or emergency reasons with superintendent or designee approval.

Staff are subject to disciplinary action up to and including dismissal for using a personal electronic device in any manner that is illegal or violates the terms of this policy. Staff actions on social media websites, public websites and blogs, while on or off duty, which disrupt the school environment, are subject to disciplinary action up to and including dismissal. A “disruption”<sup>2</sup> for purposes of this policy includes, but is not limited to, one or more parent threatens to remove their children from a particular class or particular school, actual withdrawal of a student or students from a particular class or particular school and/or a threatened or actual negative impact on the learning environment.

The taking, disseminating, transferring or sharing of obscene, pornographic or otherwise illegal images or photographs, whether by electronic data transfer or otherwise (commonly called texting, sexting, emailing, etc.) may constitute a crime under state and/or federal law. Any person taking, disseminating, transferring or sharing obscene, pornographic or otherwise illegal images or photographs, will be reported to law enforcement and/or other appropriate state or federal agencies.

Licensed staff are subject at all times to the Standards for Competent and Ethical Performance of Oregon Educators. (See Board policy GCAA)

The superintendent shall ensure that this policy is available to all employees.

END OF POLICY

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**Legal Reference(s):**

[ORS 163.432](#)  
[ORS 163.433](#)  
[ORS 163.684](#)  
[ORS 163.686](#)  
[ORS 163.687](#)  
[ORS 163.688](#)  
[ORS 163.689](#)  
[ORS 163.693](#)  
[ORS 163.700](#)  
[ORS 167.057](#)  
[ORS 326.011](#)  
[ORS 326.051](#)  
[ORS 332.072](#)  
[ORS 332.107](#)  
[ORS 336.840](#)  
[ORS 339.372](#)

[OAR 584-020-0000 – 020-0035]

Senate Bill 155 (2019)

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<sup>2</sup> Ibid. p. 1

18 U.S.C. § 1466A (2018).

18 U.S.C. § 1470 (2018).

20 U.S.C. § 7131 (2018).

20 U.S.C. § 7906 (2018).

Copyrights, Title 17, as amended, United States Code (2018); 19 C.F.R. Part 133 (2019).

Melzer v. Bd. Of Educ., City of New York, 336 F.3d 185 (2d Cir. 2003).

Ross v. Springfield Sch. Dist., No. FDA 80-1, aff'd, 56 Or. App. 197, rev'd and remanded, 294 Or. 357 (1982), order on remand (1983), aff'd, 71 Or. App. 111 (1984), rev'd and remanded, 300 Or. 507 (1986), order on second remand (1987), revised order on second remand (1988).

# Ashland School District 5

Code: GCAB  
Adopted: date

## Personal Electronic Devices and Social Media - Staff\*\*

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The district will not be liable for loss or damage to personal electronic devices brought to district property and district-sponsored activities.

Staff members, while on duty and off duty, will utilize social media websites, public websites and blogs, judiciously by not posting confidential information about students, staff or district business.<sup>1</sup> Staff may not post images of district facilities, staff, students, volunteers or parents without written authorization from persons with authority to grant such a release. Staff members, while on duty and off duty, will treat fellow employees, students and the public with respect while posting on social media websites, etc., in order to prevent substantial disruption in school. The district will not be liable for information or comments posted by staff on social media websites.

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Licensed staff are subject at all times to the Standards for Competent and Ethical Performance of Oregon Educators. (See Board policy GCAA)

The superintendent shall ensure that this policy is available to all employees.

END OF POLICY

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**Legal Reference(s):**

ORS 163.432  
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ORS 326.011  
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ORS 332.072  
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ORS 339.372

[OAR 584-020-0000 – 020-0035]

Senate Bill 155 (2019)

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<sup>2</sup> Ibid. p. 1

18 U.S.C. § 1466A (2018).

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Ross v. Springfield Sch. Dist., No. FDA 80-1, aff'd, 56 Or. App. 197, rev'd and remanded, 294 Or. 357 (1982), order on remand (1983), aff'd, 71 Or. App. 111 (1984), rev'd and remanded, 300 Or. 507 (1986), order on second remand (1987), revised order on second remand (1988).

# ~~OSBA Model Sample Policy~~ Ashland School District 5

Code: GCAA  
Adopted: date

## Standards for Competent and Ethical Performance of Oregon Educators

### Application of Rules

1. Oregon Administrative Rules were adopted by the Teacher Standards and Practices Commission (TSPC) in accordance with Oregon Revised Statutes (ORS).
2. Oregon Administrative Rules (OAR) may be used as criteria by the TSPC in matters pertaining to the revocation or suspension of licenses issued by TSPC under Oregon law or the discipline of any license holder or any person who has held a license at any time within five years prior to issuance of the notice of charges under ORS.
3. The TSPC determines whether an educator's performance is ethical or competent in light of all the facts and circumstances surrounding the educator's performance as a whole.
4. The TSPC will promptly investigate complaints:
  - a. The TSPC may at its discretion defer action to charge an educator against whom a complaint has been filed under law when the investigation report indicates that disciplinary action against the educator is pending at the local district level or when criminal charges are pending or are likely to be filed against the educator. In considering whether to defer action to charge an educator, the TSPC shall consider all relevant circumstances including the nature and seriousness of the allegations and whether the educator is currently employed as a teacher or school administrator;
  - b. The executive secretary shall regularly inform the TSPC of the status of any complaints on which the TSPC has deferred action.

### Definitions

The following definitions apply to Oregon Administrative Rules unless otherwise indicated by context:

1. "Administrator": any educator who holds a valid Oregon administrative license or registration and who works in a position requiring an administrative license;
2. "Competent": discharging required duties as set forth in these rules;
3. "Educator": any licensed or registered or certified person who is authorized to be engaged in the instructional program including teaching, counseling, school psychology, administering and supervising;
4. "Ethical": conforming to the professional standards of conduct set forth in these rules;
5. "Sexual conduct": means verbal or physical conduct or verbal, written or electronic communications by a school employee, a contractor, an agent or a volunteer that involve a student that are:

- a. Sexual advances or requests for sexual favors directed toward the student; or
- b. Of a sexual nature that are directed toward the student or that have the effect of unreasonably interfering with the student’s educational performance, or of creating an intimidating or hostile educational environment.

“Sexual conduct” does not include:

- a. Touching or other physical contact:
  - (1) That is necessitated by the nature of the district employee’s job duties or by the services required to be provided by the contractor, agent, or volunteer; and
  - (2) For which there is no sexual intent.
- b. Verbal, written or electronic communications that are provided as part of an education program that meets the state educational standards or a policy approved by the Board
- c. Conduct or communications described in above if the district employee, contractor, agent or volunteer is also a student and the conduct or communications:
  - (1) Arise out of a consensual relationship between students;
  - (2) Do not create an intimidating or hostile educational environment; and
  - (3) Are not prohibited by law, any policies of the district or any applicable employment agreements.

6. “Sexual harassment”: any unwelcome conduct with an individual which includes but is not limited to sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- a. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual’s employment;
- b. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- c. Such conduct unreasonably interferes with an individual’s work performance or creates an intimidating, hostile or offensive working environment.

7. “Teacher”: any person who holds a teacher’s license as provided in ORS 342.125.

8. “Student”: means any person who is:

- a. In any grade from kindergarten through grade 12; or
- b. Twenty-one years of age or younger and receiving educational or related services from an education provider that is not a post-secondary institution of education; or
- c. Who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school within one calendar year prior to the sexual conduct.

## **The Competent Educator**

The teacher or administrator demonstrates a commitment to:

- 1. Recognize the worth and dignity of all persons and respect for each individual;
- 2. Encourage scholarship;

3. Promote democratic and inclusive citizenship;
4. Raise educational standards;
5. Use professional judgment; and
6. Promote equitable learning opportunities.

### **Curriculum and Instruction**

The competent educator measures success by the progress of each student toward realization of personal potential as a worthy and effective citizen. The competent educator stimulates the spirit of inquiry, the acquisition of knowledge and understanding and the thoughtful formulation of goals as they are appropriate for each individual.

The competent teacher demonstrates:

1. Use of state- and district-adopted curriculum and goals;
2. Skill in setting instructional goals and objectives expressed as learning outcomes;
3. Use of current subject matter appropriate to the individual needs of students;
4. Use of students' growth and development patterns to adjust instruction to individual needs consistent with number of students and amount of time available; and
5. Skill in the selection and use of teaching techniques conducive to student learning.

The competent administrator demonstrates:

1. Skill in assisting individual staff members to become more competent educator by complying with federal, state and local law, rules and lawful and reasonable district policy and contracts;
2. Knowledge of curriculum and instruction appropriate to assignment;
3. Skill in implementing instructional programs through adequate communication with staff; and
4. Skill in identifying and initiating any needed change which helps each student toward realization of personal learning potential.

### **Supervision and Evaluation**

The competent educator is a student of human behavior and uses this knowledge to provide a climate that is conducive to learning and that respects the rights of all persons without discrimination. The competent educator assumes responsibility for the activities planned and conducted through the district's program and assists colleagues to do the same. The competent educator gathers relevant information and uses it in the planning and evaluation of instructional activities.

The competent teacher demonstrates:

1. Multiple ways to assess the academic progress of individual students;

2. Skill in the application of assessment data to assist individual student growth;
3. Procedures for evaluating curriculum and instructional goals and practices;
4. Skill in the supervision of students; and
5. Skill in differentiating instruction.

The competent administrator demonstrates:

1. Skill in the use of assessment data to provide effective instructional programs;
2. Skill in the implementation of the district's student evaluation program;
3. Skill in providing equal opportunity for all students and staff; and
4. Skill in the use of employee and leadership techniques appropriate to the assignment and according to well-established standards which ensure due process for the staff for which the administrator is responsible for evaluating.

### **Management Skills**

The competent educator is a person who understands students and is able to relate to them in constructive and culturally competent ways. The competent educator establishes and maintains good rapport. The competent educator maintains and uses records as required and as needed to assist the growth of students.

The competent teacher demonstrates skills in:

1. Establishing and maintaining classroom management that is conducive to learning;
2. Using and maintaining district property, equipment and materials appropriately;
3. Using and maintaining student records as required by federal and state law and district policies and procedures;
4. Using district and school business and financial procedures; and
5. Using district lawful and reasonable rules and regulations.

The competent administrator demonstrates:

1. Leadership skills in managing the school, its students, staff and programs as required by lawful and reasonable district policies, rules and regulations, state and federal laws and regulations and other programs as assigned and assures that staff is informed of these requirements; and
2. Skills in planning and staff assignment.

### **Human Relations and Communications**

The competent educator works effectively with others — students, staff, parents and patrons. The competent educator is aware of the ways the community identifies with the school, as well as community needs and ways the school program is designed to meet these needs. The competent educator can

communicate with knowledge, clarity and judgment about educational matters, the school and the needs of students.

The competent teacher demonstrates:

1. Willingness to be flexible in cooperatively working with others; and
2. Skill in communicating with students, staff, parents and other patrons.

The competent administrator demonstrates:

1. Skill in helping students, staff, parents and other patrons to learn about the school, the district and its program;
2. Skill in communicating district and school goals to staff and the public;
3. Willingness to be flexible in cooperatively working with others; and
4. Skill in reconciling conflict.

### **The Ethical Educator**

The ethical educator is a person who accepts the requirements of membership in the teaching profession and acts at all times in ethical ways. In so doing the ethical educator considers the needs of the students, the district and the profession.

The ethical educator, in fulfilling obligations to the student, will:

1. Keep the confidence entrusted in the profession as it relates to confidential information concerning a student and the student's family;
2. Refrain from exploiting professional relationships with any student for personal gain or in support of persons or issues; and
3. Maintain an appropriate professional student-educator relationship by:
  - a. Not demonstrating or expressing professionally inappropriate interest in a student's personal life;
  - b. Not accepting or giving or exchanging romantic or overly personal gifts or notes with a student;
  - c. Reporting to the educator's supervisor if the educator has reason to believe a student is or may be becoming romantically attached to the educator; and
  - d. Honoring appropriate adult boundaries with students in conduct and conversations at all times.

The ethical educator, in fulfilling obligations to the district, will:

1. Apply for, accept, offer or assign a position of responsibility only on the basis of professional qualifications and will adhere to the conditions of a contract or the terms of the appointment;
2. Conduct professional business, including grievances, through established lawful and reasonable procedures;

3. Strive for continued improvement and professional growth;
4. Accept no gratuities or gifts of significance that could influence judgment in the exercise of professional duties; and
5. Not use the district's or school's name, property or resources for noneducational benefit without approval of the educator's supervisor or the appointing authority.

The ethical educator, in fulfilling obligations to the profession, will:

1. Maintain the dignity of the profession by respecting and obeying the law, exemplifying personal integrity and honesty;
2. Extend equal treatment to all members of the profession in the exercise of their professional rights and responsibilities;
3. Respond to requests for evaluation of colleagues and to keep such information confidential as appropriate; and
4. Respond to requests from a TSPC representative for information, furnish documents to TSPC, and participate in interviews with a TSPC representative relating to a TSPC investigation, except subject to the exercise of any legal right or privilege.

END OF POLICY

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**Legal Reference(s):**

[OAR 584-020-0000 - 0035](#)

House Bill 4160 (2024).

# Ashland School District 5

Code: GCAA  
Adopted: **date**

## Standards for Competent and Ethical Performance of Oregon Educators

### Application of Rules

1. Oregon Administrative Rules were adopted by the Teacher Standards and Practices Commission (TSPC) in accordance with Oregon Revised Statutes (ORS).
2. Oregon Administrative Rules (OAR) may be used as criteria by the TSPC in matters pertaining to the revocation or suspension of licenses issued by TSPC under Oregon law or the discipline of any license holder or any person who has held a license at any time within five years prior to issuance of the notice of charges under ORS.
3. The TSPC determines whether an educator’s performance is ethical or competent in light of all the facts and circumstances surrounding the educator’s performance as a whole.
4. The TSPC will promptly investigate complaints:
  - a. The TSPC may at its discretion defer action to charge an educator against whom a complaint has been filed under law when the investigation report indicates that disciplinary action against the educator is pending at the local district level or when criminal charges are pending or are likely to be filed against the educator. In considering whether to defer action to charge an educator, the TSPC shall consider all relevant circumstances including the nature and seriousness of the allegations and whether the educator is currently employed as a teacher or school administrator;
  - b. The executive secretary shall regularly inform the TSPC of the status of any complaints on which the TSPC has deferred action.

### Definitions

The following definitions apply to Oregon Administrative Rules unless otherwise indicated by context:

1. “Administrator”: any educator who holds a valid Oregon administrative license or registration and who works in a position requiring an administrative license;
2. “Competent”: discharging required duties as set forth in these rules;
3. “Educator”: any licensed or registered or certified person who is authorized to be engaged in the instructional program including teaching, counseling, school psychology, administering and supervising;
4. “Ethical”: conforming to the professional standards of conduct set forth in these rules;
5. “Sexual conduct”: means verbal or physical conduct or verbal, written or electronic communications by a school employee, a contractor, an agent or a volunteer that involve a student that are:
  - a. Sexual advances or requests for sexual favors directed toward the student; or

- b. Of a sexual nature that are directed toward the student or that have the effect of unreasonably interfering with the student’s educational performance, or of creating an intimidating or hostile educational environment.

“Sexual conduct” does not include:

- a. Touching or other physical contact:
  - (1) That is necessitated by the nature of the district employee’s job duties or by the services required to be provided by the contractor, agent, or volunteer; and
  - (2) For which there is no sexual intent.
- b. Verbal, written or electronic communications that are provided as part of an education program that meets the state educational standards or a policy approved by the Board
- c. Conduct or communications described in above if the district employee, contractor, agent or volunteer is also a student and the conduct or communications:
  - (1) Arise out of a consensual relationship between students;
  - (2) Do not create an intimidating or hostile educational environment; and
  - (3) Are not prohibited by law, any policies of the district or any applicable employment agreements.

6. “Sexual harassment”: any unwelcome conduct with an individual which includes but is not limited to sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- a. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual’s employment;
- b. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- c. Such conduct unreasonably interferes with an individual’s work performance or creates an intimidating, hostile or offensive working environment.

7. “Teacher”: any person who holds a teacher’s license as provided in ORS 342.125.

8. “Student”: means any person who is:

- a. In any grade from kindergarten through grade 12; or
- b. Twenty-one years of age or younger and receiving educational or related services from an education provider that is not a post-secondary institution of education; or
- c. Who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school within one calendar year prior to the sexual conduct.

## **The Competent Educator**

The teacher or administrator demonstrates a commitment to:

- 1. Recognize the worth and dignity of all persons and respect for each individual;
- 2. Encourage scholarship;

3. Promote democratic and inclusive citizenship;
4. Raise educational standards;
5. Use professional judgment; and
6. Promote equitable learning opportunities.

### **Curriculum and Instruction**

The competent educator measures success by the progress of each student toward realization of personal potential as a worthy and effective citizen. The competent educator stimulates the spirit of inquiry, the acquisition of knowledge and understanding and the thoughtful formulation of goals as they are appropriate for each individual.

The competent teacher demonstrates:

1. Use of state- and district-adopted curriculum and goals;
2. Skill in setting instructional goals and objectives expressed as learning outcomes;
3. Use of current subject matter appropriate to the individual needs of students;
4. Use of students' growth and development patterns to adjust instruction to individual needs consistent with number of students and amount of time available; and
5. Skill in the selection and use of teaching techniques conducive to student learning.

The competent administrator demonstrates:

1. Skill in assisting individual staff members to become more competent educator by complying with federal, state and local law, rules and lawful and reasonable district policy and contracts;
2. Knowledge of curriculum and instruction appropriate to assignment;
3. Skill in implementing instructional programs through adequate communication with staff; and
4. Skill in identifying and initiating any needed change which helps each student toward realization of personal learning potential.

### **Supervision and Evaluation**

The competent educator is a student of human behavior and uses this knowledge to provide a climate that is conducive to learning and that respects the rights of all persons without discrimination. The competent educator assumes responsibility for the activities planned and conducted through the district's program and assists colleagues to do the same. The competent educator gathers relevant information and uses it in the planning and evaluation of instructional activities.

The competent teacher demonstrates:

1. Multiple ways to assess the academic progress of individual students;

2. Skill in the application of assessment data to assist individual student growth;
3. Procedures for evaluating curriculum and instructional goals and practices;
4. Skill in the supervision of students; and
5. Skill in differentiating instruction.

The competent administrator demonstrates:

1. Skill in the use of assessment data to provide effective instructional programs;
2. Skill in the implementation of the district's student evaluation program;
3. Skill in providing equal opportunity for all students and staff; and
4. Skill in the use of employee and leadership techniques appropriate to the assignment and according to well-established standards which ensure due process for the staff for which the administrator is responsible for evaluating.

### **Management Skills**

The competent educator is a person who understands students and is able to relate to them in constructive and culturally competent ways. The competent educator establishes and maintains good rapport. The competent educator maintains and uses records as required and as needed to assist the growth of students.

The competent teacher demonstrates skills in:

1. Establishing and maintaining classroom management that is conducive to learning;
2. Using and maintaining district property, equipment and materials appropriately;
3. Using and maintaining student records as required by federal and state law and district policies and procedures;
4. Using district and school business and financial procedures; and
5. Using district lawful and reasonable rules and regulations.

The competent administrator demonstrates:

1. Leadership skills in managing the school, its students, staff and programs as required by lawful and reasonable district policies, rules and regulations, state and federal laws and regulations and other programs as assigned and assures that staff is informed of these requirements; and
2. Skills in planning and staff assignment.

### **Human Relations and Communications**

The competent educator works effectively with others — students, staff, parents and patrons. The competent educator is aware of the ways the community identifies with the school, as well as community needs and ways the school program is designed to meet these needs. The competent educator can

communicate with knowledge, clarity and judgment about educational matters, the school and the needs of students.

The competent teacher demonstrates:

1. Willingness to be flexible in cooperatively working with others; and
2. Skill in communicating with students, staff, parents and other patrons.

The competent administrator demonstrates:

1. Skill in helping students, staff, parents and other patrons to learn about the school, the district and its program;
2. Skill in communicating district and school goals to staff and the public;
3. Willingness to be flexible in cooperatively working with others; and
4. Skill in reconciling conflict.

### **The Ethical Educator**

The ethical educator is a person who accepts the requirements of membership in the teaching profession and acts at all times in ethical ways. In so doing the ethical educator considers the needs of the students, the district and the profession.

The ethical educator, in fulfilling obligations to the student, will:

1. Keep the confidence entrusted in the profession as it relates to confidential information concerning a student and the student's family;
2. Refrain from exploiting professional relationships with any student for personal gain or in support of persons or issues; and
3. Maintain an appropriate professional student-educator relationship by:
  - a. Not demonstrating or expressing professionally inappropriate interest in a student's personal life;
  - b. Not accepting or giving or exchanging romantic or overly personal gifts or notes with a student;
  - c. Reporting to the educator's supervisor if the educator has reason to believe a student is or may be becoming romantically attached to the educator; and
  - d. Honoring appropriate adult boundaries with students in conduct and conversations at all times.

The ethical educator, in fulfilling obligations to the district, will:

1. Apply for, accept, offer or assign a position of responsibility only on the basis of professional qualifications and will adhere to the conditions of a contract or the terms of the appointment;
2. Conduct professional business, including grievances, through established lawful and reasonable procedures;

3. Strive for continued improvement and professional growth;
4. Accept no gratuities or gifts of significance that could influence judgment in the exercise of professional duties; and
5. Not use the district's or school's name, property or resources for noneducational benefit without approval of the educator's supervisor or the appointing authority.

The ethical educator, in fulfilling obligations to the profession, will:

1. Maintain the dignity of the profession by respecting and obeying the law, exemplifying personal integrity and honesty;
2. Extend equal treatment to all members of the profession in the exercise of their professional rights and responsibilities;
3. Respond to requests for evaluation of colleagues and to keep such information confidential as appropriate; and
4. Respond to requests from a TSPC representative for information, furnish documents to TSPC, and participate in interviews with a TSPC representative relating to a TSPC investigation, except subject to the exercise of any legal right or privilege.

END OF POLICY

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**Legal Reference(s):**

[OAR 584-020-0000 - 0035](#)

House Bill 4160 (2024).

# ~~OSBA Model Sample Policy~~ Ashland School District 5

Code: LBEA  
Adopted: date

## ~~Resident Student~~ Denial for Virtual Public Charter School ~~Attendance~~ Student Enrollment\*\*

~~{Conditionally required. This policy is required if the district plans to deny enrollment of a student to a virtual public charter school. OAR 581-026-0305 (8)}~~

The district is not required to approve a transfer of a resident student, when more than three percent of the students residing in the district are attending a virtual public charter school not sponsored by the district. The district will semiannually, by ~~{October 1 and April 1}~~, calculate the percentage of students residing in the district, who are attending a virtual public charter school not sponsored by the district. When the ~~established~~ calculated percentage is more than three percent, the district will not approve ~~additional~~ a student's enrollment to such a virtual public charter school.

A parent<sup>1</sup> must give notice to the district in which the parent resides of their intent to enroll their student in a virtual public charter school ~~not sponsored by the district, before enrolling their student in such a school and notice of actual enrollment~~. If the calculated percentage is three percent or less, or the district sponsors the desired virtual public charter school, the district will issue a notice of approval or choose not to respond.

~~If the district is not approving the enrollment, the district must respond with a decision to not give approval within 10 calendar days of receipt of the notice of intent from the parent. Such decision~~ If the calculated percentage is more than three percent and the desired virtual public charter school is not sponsored by the district, the district will issue a denial notice<sup>2</sup> within 10 calendar days of receiving notice from a parent and must include:

1. The notice the student is denied for enrollment to the virtual public charter school;
2. The percentage of students in the district that attend virtual public charter schools that are not sponsored by the district, based on the most recent calculations at the time the intent to enroll was received by the district;
- ~~3. The right to appeal the decision to the State Board of Education;~~
- ~~4.3.~~ A list of two or more other online options available to the student; and
- ~~5.4.~~ A copy of OAR 581-026-0305 and OAR 581-026-0310.

When calculating the percentage, ~~T~~the district is only required to use data that is reasonably available to the district, including but not limited to the following for such calculation:

<sup>1</sup> "Parent" means parent, legal guardian or person in parental relationship as defined in ORS 339.133.

<sup>2</sup> If a parent does not receive a notice of approval or disapproval from the district within 10 days of sending the notice of intent to enroll to the district, the student shall be deemed approved for enrollment by the district. (OAR 581-026-0305 (4))

1. The number of students residing in the district enrolled in the schools within the district;
2. The number of students residing in the district enrolled in virtual and non-virtual public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools not sponsored by the district;
4. The number of home-schooled students ~~who reside~~ residing in the district and who have registered with ~~the~~ an educational service district; and
5. The number of students ~~who reside~~ residing in the district enrolled in private schools located within the ~~school~~ district.

A parent may appeal ~~a decision of a~~ the district's ~~to not approve a~~ denial for student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

If the student was enrolled in a virtual public charter school while living in another district and has maintained continuous enrollment in such school since moving into, and residing in this district, approval is not required.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)  
[ORS 338.125](#)

[OAR 581-026-0305](#)  
[OAR 581-026-0310](#)

# Ashland School District 5

Code: LBEA

Adopted: **date**

## Denial for Virtual Public Charter School Student Enrollment\*\*

The district is not required to approve a transfer of a resident student, when more than three percent of the students residing in the district are attending a virtual public charter school not sponsored by the district. The district will semiannually, by October 1 and April 1, calculate the percentage of students residing in the district, who are attending a virtual public charter school not sponsored by the district. When the calculated percentage is more than three percent, the district will not approve a student's enrollment to such a virtual public charter school.

A parent<sup>1</sup> must give notice to the district in which the parent resides of their intent to enroll their student in a virtual public charter school. If the calculated percentage is three percent or less, or the district sponsors the desired virtual public charter school, the district will issue a notice of approval or choose not to respond.

If the calculated percentage is more than three percent and the desired virtual public charter school is not sponsored by the district, the district will issue a denial notice<sup>2</sup> within 10 calendar days of receiving notice from a parent and must include:

1. The notice the student is denied for enrollment to the virtual public charter school;
2. The percentage of students in the district that attend virtual public charter schools that are not sponsored by the district, based on the most recent calculation at the time the intent to enroll was received by the district;
3. A list of two or more other online options available to the student; and
4. A copy of OAR 581-026-0305 and OAR 581-026-0310.

When calculating the percentage, the district is only required to use data that is reasonably available to the district, including but not limited to the following for such calculation:

1. The number of students residing in the district enrolled in the schools within the district;
2. The number of students residing in the district enrolled in virtual and non-virtual public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools not sponsored by the district;

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<sup>1</sup> "Parent" means parent, legal guardian or person in parental relationship as defined in ORS 339.133.

<sup>2</sup> If a parent does not receive a notice of approval or disapproval from the district within 10 days of sending the notice of intent to enroll to the district, the student shall be deemed approved for enrollment by the district. (OAR 581-026-0305 (4))

4. The number of home-schooled students residing in the district and who have registered with an educational service district; and
5. The number of students residing in the district enrolled in private schools located within the district.

A parent may appeal the district's denial for student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

If the student was enrolled in a virtual public charter school while living in another district and has maintained continuous enrollment in such school since moving into, and residing in this district, approval is not required.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)  
[ORS 338.125](#)

[OAR 581-026-0305](#)  
[OAR 581-026-0310](#)

# OSBA Model Sample Policy Ashland School District 5

Code: **GBDA**  
Adopted: date

## **Expression of Milk ~~{or Breast-feeding}~~ in the Workplace \***

~~(This applies to a district that employs 10 or more employees)~~

~~<sup>[1]</sup>\*\*When possible an employee must give reasonable notice of the intent to express milk ~~{or breast-feed}~~ to their building administrator.~~[see <sup>2</sup> below].~~ <sup>[\*\*</sup>The district shall provide the employee a reasonable rest period to express milk ~~{or breast-feed}~~ each time the employee has a need to express milk ~~{or breast-feed}~~. If feasible, the employee will take the rest period at the same time as the rest periods or meal periods provided by the district.]~~

~~<sup>[\*\*</sup>The district will make a reasonable effort to provide a location, other than a public restroom or toilet stall, in close proximity to the employee's work area, where an employee can express milk ~~{or breast-feed}~~ in private, concealed from view and without intrusion by other employees or the public. "Close proximity" means within walking distance from the employee's work area that does not appreciably shorten the rest or meal period. If a private location is not within close proximity to the employee's work area, the district may not include the time taken to travel to and from the location as part of the break period.]~~

~~<sup>[3]</sup>The following locations have been identified in each facility for milk expression ~~{or breast-feeding}~~:~~

1. District office: Private Office with door ~~[location, e.g., a private office in the district office building];~~
2. Schools: Name of elementary school<sup>[4]</sup>: ~~[location, e.g., classrooms with windows covered and door locked;] [staff room located [include location]];~~
  - Bellview: Science Room
  - Walker: Library Workroom
  - Helman: Small West Office
  - Willow Wind: Upstairs Meeting Room in the Main Office Building
  - TRAILS: Designated Office in the Specialist Room
  - Ashland Middle School: Front Office Room 100
  - Ashland High School: 1) Office space in the library building hallway; 2) An office in the main office; 3) Nursing room in the humanities building
3. Bus barn: Main office in bus barn

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<sup>1</sup> ~~[\*\*The designated bracketed language identified in this model policy is a requirement of law, but language is not required to be in policy.]~~

<sup>2</sup> ~~[List the name of the position of the person to whom an employee must give notice.]~~

<sup>3</sup> ~~[The list of designated locations and facilities is required to be in policy as per Oregon Revised Statute (ORS) 653.077(10)(b).]~~

<sup>4</sup> ~~[Must list all elementary schools if more than one within the district.]~~

4. Maintenance/ Food Services: **Office behind the maintenance shop**

{\*\*An employee who expresses milk during work hours may use the available refrigeration to store the expressed milk. The district must allow the employee to bring a cooler or other insulated food container to work for storing the expressed milk and ensure there is adequate space in the workplace to accommodate the employee's cooler or insulated food container.}

{\*\*This policy and the list of designated locations is published in the employee handbook. The list of designated locations is available upon request in the central office of each school facility and in the district's central office.}

{This policy only applies to employees who are expressing milk [or breast-feeding] for children 18 months of age or younger.}

END OF POLICY

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**Legal Reference(s):**

[ORS 243.650](#)  
[ORS 653.077](#)

[ORS 653.256](#)  
[OAR 839-020-0051](#)

# Ashland School District 5

Code: **GBDA**

Adopted: **date**

## **Expression of Milk or Breastfeeding in the Workplace \***

**\*\*When possible, an employee must give reasonable notice of the intent to express milk or breast-feed to their building administrator. \*\*The district shall provide the employee a reasonable rest period to express milk or breast-feed each time the employee has a need to express milk or breast-feed. If feasible, the employee will take the rest period at the same time as the rest periods or meal periods provided by the district.**

**\*\*The district will make a reasonable effort to provide a location, other than a public restroom or toilet stall, in close proximity to the employee’s work area, where an employee can express milk or breast-feed in private, concealed from view, and without intrusion by other employees or the public. “Close proximity” means within walking distance from the employee’s work area that does not appreciably shorten the rest or meal period. If a private location is not within close proximity to the employee’s work area, the district may not include the time taken to travel to and from the location as part of the break period.**

The following locations have been identified in each facility for milk expression or breastfeeding:

1. District office: Private office with door
2. Schools:
  - a. Bellview: Science room
  - b. Walker: Library workroom
  - c. Helman: Small west office
  - d. Willow Wind: Upstairs meeting room in the main office building
  - e. TRAILS: Designated office in the Specialist Room
  - f. AMS: Front office Room 100
  - g. AHS: 1) Office space in the library building hallway; 2) An office in the main office; 3) Nursing room in the humanities building
3. Bus barn: Main office in bus barn
4. Maintenance/ Food Services: Office behind the maintenance shop

**\*\*An employee who expresses milk during work hours may use the available refrigeration to store the expressed milk. The district must allow the employee to bring a cooler or other insulated food container to work for storing the expressed milk and ensure there is adequate space in the workplace to accommodate the employee’s cooler or insulated food container.**

**\*\*This policy and the list of designated locations is published in the employee handbook. The list of designated locations is available upon request in the central office of each school facility and in the district’s central office.**

This policy only applies to employees who are expressing milk or breastfeeding for children 18 months of age or younger.

END OF POLICY

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**Legal Reference(s):**

[ORS 243.650](#)  
[ORS 653.077](#)

[ORS 653.256](#)  
[OAR 839-020-0051](#)

# ~~OSBA Model Sample Policy~~ Ashland School District 5

Code: IF  
Adopted: date

## District Curriculum ~~Development~~ (Version 1)

The Board believes it is necessary to continually develop and modify the district’s curriculum to meet changing needs in technology and fields of knowledge and to assure the full, rounded and continuing development of students. While keeping with the requirements of state law, the Board authorizes the superintendent, in consultation with staff, parents and the community, to review the curriculum periodically and to advise the Board on needed curriculum changes. [Decision making within the curriculum review process should also be based on reliable data collected through a comprehensive assessment of needs. The assessment should include, but is not limited to, evaluation of student performance using appropriate measurement tools and procedures, ~~[, surveys of parent perceptions]~~ and professional staff recommendations.]

The Board or a committee or administrator responsible for making a decision for regarding the use of textbooks or other instructional materials must 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.

END OF POLICY

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### Legal Reference(s):

[ORS 243.650](#)  
[ORS 332.075\(1\)](#)  
[ORS 336.035](#)  
[ORS 336.067](#)  
[ORS 337.260](#)

[ORS 659.850](#)  
[OAR 581-021-0045](#)  
[OAR 581-021-0046](#)  
[OAR 581-022-2000](#)  
[OAR 581-022-2030](#)

[OAR 581-022-2250](#)  
[OAR 581-022-2300](#)  
[OAR 581-022-2305](#)  
[OAR 581-022-2310](#)  
[OAR 581-022-2315](#)

Senate Bill 1098 (2025)

# Ashland School District 5

Code: IF  
Adopted: date

## District Curriculum

The Board believes it is necessary to continually develop and modify the district’s curriculum to meet changing needs in technology and fields of knowledge and to assure the full, rounded, and continuing development of students. While keeping with the requirements of state law, the Board authorizes the superintendent, in consultation with staff, parents, and the community, to review the curriculum and to advise the Board on needed curriculum changes. Decision making within the curriculum review process should also be based on reliable data collected through a comprehensive assessment of needs. The assessment should include, but is not limited to, evaluation of student performance using appropriate measurement tools and procedures, and professional staff recommendations.

The Board or a committee or administrator responsible for making a decision for regarding the use of textbooks or other instructional materials must 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.

END OF POLICY

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### Legal Reference(s):

[ORS 243.650](#)

[ORS 332.075\(1\)](#)

[ORS 336.035](#)

[ORS 336.067](#)

[ORS 337.260](#)

[ORS 659.850](#)

[OAR 581-021-0045](#)

[OAR 581-021-0046](#)

[OAR 581-022-2000](#)

[OAR 581-022-2030](#)

[OAR 581-022-2250](#)

[OAR 581-022-2300](#)

[OAR 581-022-2305](#)

[OAR 581-022-2310](#)

[OAR 581-022-2315](#)

[Senate Bill 1098 \(2025\)](#)

# Ashland School District 5

Code: **IF**  
Adopted: 5/10/04  
Readopted: 6/12/17  
Orig. Code(s): IF

## Curriculum Development

Curriculum development and revision is under the direction of the superintendent or designee and will result from the cooperative study of teachers and administrators. All major changes will be approved by the superintendent and Board.

END OF POLICY

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### Legal Reference(s):

[ORS 243.650](#)

[ORS 332.075\(1\)](#)

[ORS 336.035](#)

[ORS 336.067](#)

[OAR 581-021-0045](#)

[OAR 581-021-0046](#)

[OAR 581-022-0606](#)

[OAR 581-022-0807](#)

[OAR 581-022-1020](#)

[OAR 581-022-1130](#)

[OAR 581-022-1140](#)

[OAR 581-022-1210](#)

[OAR 581-022-1340](#)

[OAR 581-022-1610](#)

DELETED

# Ashland School District 5

Code: IIA  
Adopted: 5/10/04  
Readopted: 6/12/17; date  
Orig. Code(s): IIA

## **Instructional Resources/Instructional Materials**

The Board believes that proper care and judgment should be exercised in selecting basic instructional materials. While the Board retains the authority to approve district instructional materials adoptions, it authorizes the superintendent or designee to develop and implement administrative procedures governing how selections are determined. Such procedures will provide for administrator, staff, parent, student and community involvement and employ suitable selection criteria to ensure that the recommended instructional materials will meet the needs of the program, students, teachers and community.

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 district will review instructional materials in accordance with the State Board of Education adoption cycle. Each instructional program and basic instructional materials will be reviewed on a five- to seven-year cycle and recommendations for appropriate instructional materials will be made.

Recommended instructional materials will be free of racial, national origin, religious, disability, age, marital status, sexual orientation or sexual bias; contain appropriate readability levels; support the district's adopted curriculum content; provide ease of teacher use; be attractive and durable and be purchased at a reasonable cost.

The district will establish a process and timeline for regularly determining and considering whether the textbooks and other instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge.

All basic instructional materials recommended for adoption need to be approved for use by the Board. Prior to Board approval, parents, students and interested district patrons will have the opportunity to

review the recommended instructional materials and be encouraged to provide opinions about them and their use in the classrooms.

All supplementary materials and library/media resources will be selected cooperatively by teachers, principals, librarians and sometimes with the assistance of students and parents. Recommended supplementary materials and library media resources will also be free of racial, national origin, religious, disability, age, marital status, sexual orientation or sexual bias; contain appropriate readability levels; support the district's adopted curriculum content; provide for ease of teacher use; be attractive and durable and be purchased at a reasonable cost.

An orderly process shall be established to assure a fair hearing to those who have objections about district instructional materials and to protect the district and its employees from unreasonable demands which may restrict academic freedom and individual rights. This review process shall be included in the district's instructional media selection procedures.

### Definitions

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END OF POLICY

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**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 \(2024\).](#)  
[Americans with Disabilities](#)  
[Act, 42 U.S.C. §§ 12101-](#)  
[12133 \(2024\).](#)  
[Age Discrimination Act of](#)  
[1975, 42 U.S.C. §§ 6101-](#)  
[6107 \(2024\).](#)  
[Senate Bill 1098 \(2025\).](#)

**Cross Reference(s):**

[INB - Studying Controversial](#)  
[Issues](#)  
[KH - Major Gifts and](#)  
[Donations](#)  
[KL - Public Complaints](#)

[ORS 336.035](#)  
[ORS 336.840](#)  
[ORS 337.120](#)  
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[ORS 339.155](#)

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

[OAR 581-021-0045](#)  
[OAR 581-021-0046](#)  
[OAR 581-022-1140](#)  
[OAR 581-022-1520](#)  
[OAR 581-022-1640](#)

[No Child Left Behind Act of 2001, 20 U.S.C. §§ 6311-6322 \(2006\).](#)

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# Ashland School District 5

Code: **IIA**  
Adopted: 5/10/04  
Readopted: 6/12/17; **date**  
Orig. Code(s): IIA

## Instructional Materials

The Board believes that proper care and judgment should be exercised in selecting basic instructional materials. While the Board retains the authority to approve district instructional materials adoptions, it authorizes the superintendent or designee to develop and implement administrative procedures governing how selections are determined. Such procedures will provide for administrator, staff, parent, student and community involvement and employ suitable selection criteria to ensure that the recommended instructional materials will meet the needs of the program, students, teachers and community.

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 district will review instructional materials in accordance with the State Board of Education adoption cycle. Each instructional program and basic instructional materials will be reviewed on a five- to seven-year cycle and recommendations for appropriate instructional materials will be made.

Recommended instructional materials will be free of racial, national origin, religious, disability, age, marital status, sexual orientation or sexual bias; contain appropriate readability levels; support the district's adopted curriculum content; provide ease of teacher use; be attractive and durable and be purchased at a reasonable cost.

The district will establish a process and timeline for regularly determining and considering whether the textbooks and other instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge.

All basic instructional materials recommended for adoption need to be approved for use by the Board. Prior to Board approval, parents, students and interested district patrons will have the opportunity to review the recommended instructional materials and be encouraged to provide opinions about them and their use in the classrooms.

All supplementary materials and library/media resources will be selected cooperatively by teachers, principals, librarians and sometimes with the assistance of students and parents. Recommended supplementary materials and library media resources will also be free of racial, national origin, religious, disability, age, marital status, sexual orientation or sexual bias; contain appropriate readability levels; support the district's adopted curriculum content; provide for ease of teacher use; be attractive and durable and be purchased at a reasonable cost.

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**Cross Reference(s):**

INB - Studying Controversial  
Issues  
KH - Major Gifts and  
Donations  
KL - Public Complaints

**Bellview**  
Board  
Presentation

**2025-26 School Year**



# Our Mission

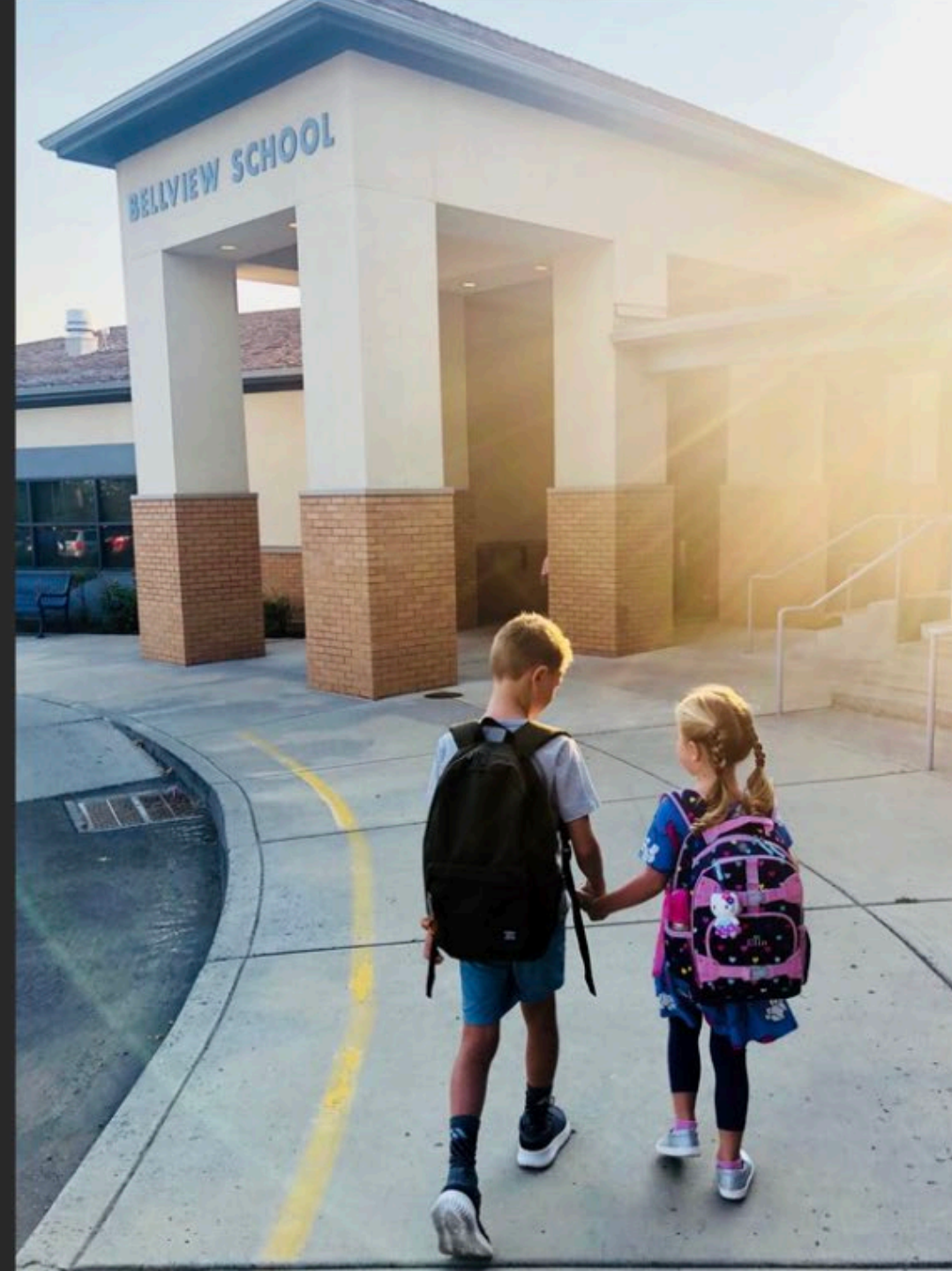
*Inspiring future leaders to imagine and build a better world through thoughtful action and kindness.*



# ABOUT

## *Bellview*

- Bellview currently has 245 students enrolled in grades K-5
- Bellview hosts the district's MAPS program (Multi Age Positive Support)
- Bellview is using a team teaching approach in grades 2-5 with teachers specializing in math, literacy, and unit studies (science and social studies)



## BASELINE DATA: LANGUAGE ARTS

### 2024-25 Language Arts State Testing Results

77% proficient (64% in 2023-24)  
Exceeded: 56% (40% in 2023-24)  
Met: 21% (24% in 2023-24)  
Nearly Met: 13% (13% in 2023-24)  
Did Not Meet: 10% (23% in 2023-24)

### Spring 2025 iReady Scores

At and Above Grade Level: 78% (42% in fall)  
Below Grade Level: 17% (45% in fall)  
Far Below Grade Level: 5% (13% in fall)

### Fall 2025 IXL Scores

At and Above Grade Level: 63%  
Below Grade Level: 25%  
Far Below Grade Level: 11%



## 2024-25 Math State Testing Results

68% proficient (59% in 2023-24)

Exceeded: 43% (38% in 2023-24)

Met: 25% (21% in 2023-24)

Nearly Met: 14% (17% in 2023-24)

Did Not Meet: 17% (24% in 2023-34)

## Spring 2025 iReady Scores

At and Above Grade Level: 78% (24% in fall)

Below Grade Level: 17% (61% in fall)

Far Below Grade Level: 5% (15% in fall)

## Fall 2025 IXL Scores

At or Above Grade Level: 60%

Below Grade Level: 28%

Far Below Grade Level: 11%

## BASELINE DATA: MATH



# Baseline


## DATA: PRO-SOCIAL SKILLS

	Fall 2024	Spring 2024	Fall 2025
Benchmark	89%	82%	89%
Strategic	3%	4%	3%
Intensive	8%	15%	8%



# School Improvement Plan

## Academic Goals



**Language Arts Goal:** By June 2026, 80% of our students will be at or above grade level as measured by IXL. Less than 10% will need intensive intervention.

**Math Goal:** By June 2026, 75% of our students will be at or above grade level as measured by IXL. Less than 10% will need intensive intervention.

**Social Emotional Skills Goal:** By June 2026, all students will maintain or improve their pro-social skills as measured by the Strengths and Difficulties survey. School wide proficiency will improve from 89% to 92%.

# Learning Strategies

## LITERACY

- Implement EL Learning core curriculum in grades K-5
- Implement 95% core curriculum in grades K-5
- Use IXL as a tool for regular practice of skills
- Engage in monthly PLC work focused on literacy instruction and student growth
- Daily workshop time to practice skills at individual needs level



# Learning Strategies

## MATHEMATICS

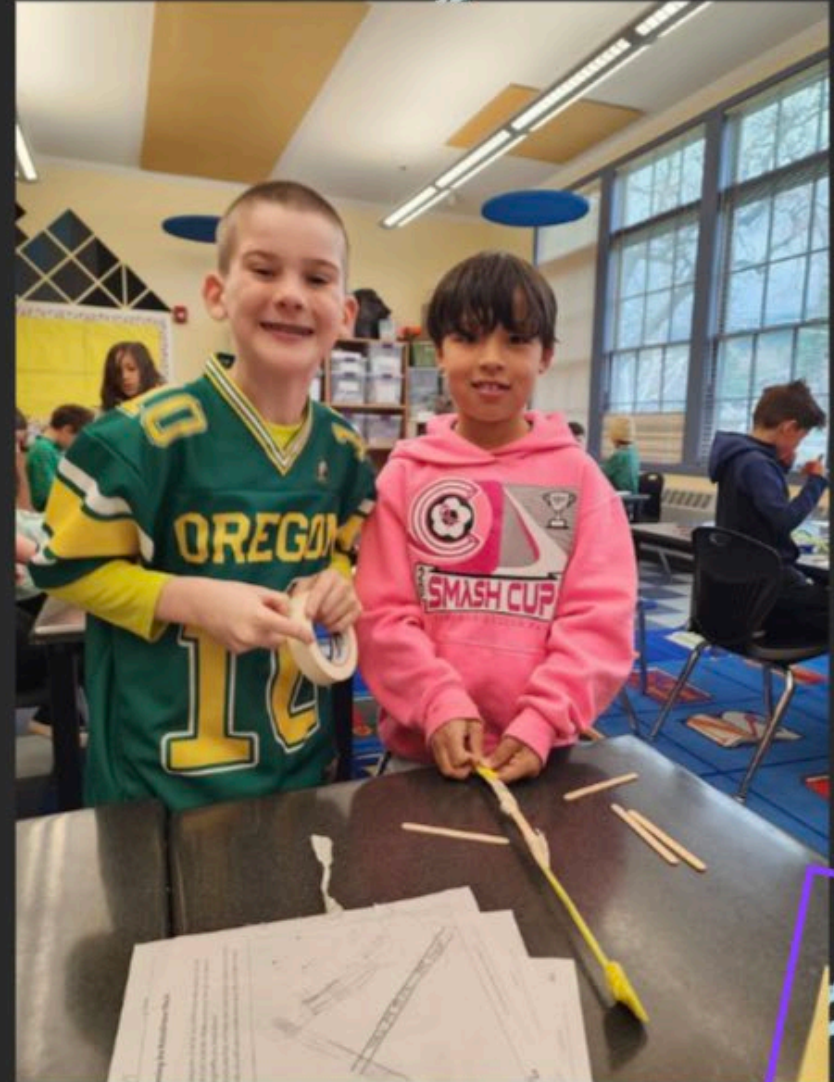
- All teachers will continue to use Math Studio strategies and integrate math habits of mind and mathematical practices across the grades
- Refine Implementation of Illustrative Math Curriculum K-5
- Use IXL as a tool for regular practice of skills
- Explore supplemental packs in the Illustrative Math curriculum to support students with learning gaps
- Daily workshop time to practice skills at individual needs level



# Learning Strategies

## SOCIAL SKILLS

- Create common scope and sequence for K-5 instruction including Wayfinder lessons and supplemental lessons from PAX and MindUp
- Increase small group support for tier 2 students in specifically identified skills
- Use our Student Study Team to work with families of students that are struggling, to identify and implement school and community based interventions.

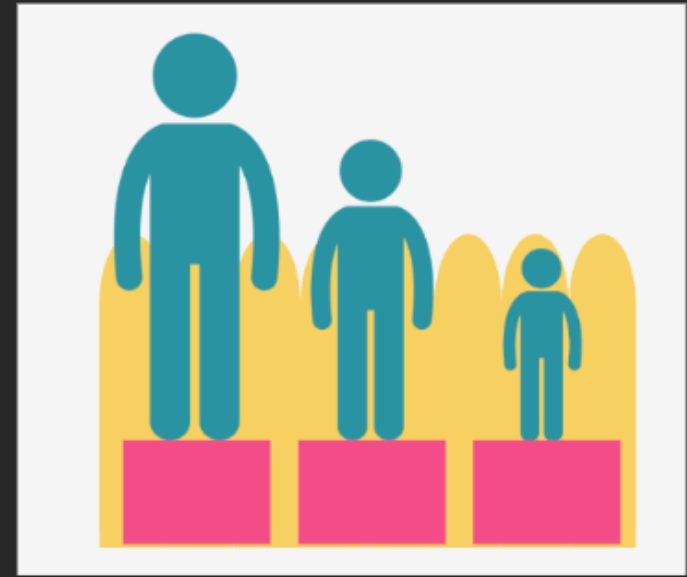


# Baseline

DATA: YOUTH TRUTH SPRING 2025

## Student Survey – Grades 3 – 8

- **Highest rated Core Themes** – Engagement & Culture
- **Lowest Rated Core Themes** – Relationships & Academic Challenge



## Family Survey

- **Highest Rated Core Themes** : School Safety & Engagement
- **Lowest Rated Core Themes**: Resources & Communication/Feedback

## Staff Survey

- **Highest Rated Core Themes**: School Safety & Relationships
- **Lowest Rated Core Themes**: Professional Development & Culture



# Welcoming & Inclusive Schools Goal:

**Student Goal:** Students will report a sense of Belonging above the 85<sup>th</sup> percentile as measured by the YouthTruth Survey

**Staff Goal:** Staff will have a percent positive rate of 80% or more in the culture section of the YouthTruth Survey

**Family Goal:** Increase YouthTruth Family Survey participation from 53% to 65%



# Learning Strategies

## WELCOMING & INCLUSIVE

- Implement School and YouthTruth Family Survey for students and parents to get feedback and measure growth and make improvements based on survey data
- Kindness Club, Student Council, and PlayWorks Junior Coach Program, kindergarten volunteering- Leadership opportunities for older kids, schoolwide focus
- PBIS/EDI Team monitors behavior data and plans for systems improvement and positive reinforcement keeping a broader lens when looking at inclusion and behavior outcomes, plans for schoolwide themes of belonging and dignity
- Implement Student Union groups for under-represented populations



# COMMITMENTS

Bellview is committed to improving the academic and social-emotional skills of every student in order to enable them acquire the skills needed to fulfill our vision and pursue their future goals.

**Come and visit us any time!**

*Inspiring future leaders to imagine and build a better world through thoughtful action and kindness.*



**HMK**  
COMPANY

Ashland School District  
2019 Capital Bond Program  
Final Report

## Ballot Language – Bond Promise



- SEL803 outlined the work that would be done as part of the general obligation bond. Below is taken from the ballot language:

- *Replace, upgrade, or provide new:*
  - *HVAC systems to improve air quality and efficiency*
  - *Utility systems to improve efficiency,*
  - *Safety infrastructure to enhance student and staff well-being,*
  - *Technology infrastructure to modernize student learning,*
- *Renovate or replace aging schools,*
- *Strengthen schools against earthquakes,*
- *Increase accessibility to schools for people with disabilities.*



# Explanatory Statement for Ballot Language



## **Goals for bond:**

- Increase or improve health and safety
- Prioritize flexibility and adaptability
- Be sustainable and energy efficient
- Promote inclusiveness
- Promote financial stewardship
- Standardize facility systems
- Plan for the future

## **Expanded Scope:**

- Safety enhancements district-wide
- HVAC and mechanical/electrical/plumbing upgrades (includes focus on green technology, renewable energy, and operational efficiency) district-wide
- Seismic upgrades for earthquake safety in student buildings district-wide
- Improvements to bathrooms district-wide
- Technology infrastructure with enhanced internet connectivity
- Replace/rebuild older buildings at AMS to promote modern learning and operational efficiency
- Accessibility and flexibility upgrades for AHS Humanities and Science Buildings
- Comprehensive renovation at Walker (and reconfigured point of entry) to enhance safety and improve student circulation
- Redesigned Helman classroom wing and entry, creating secure student circulation
- Renovate or replace Helman classroom buildings to enhance the learning environment, safety, and student circulation

# Bond Structure



## **District Wide (DW) Projects:**

- DW Safety enhancements
- DW HVAC and mechanical/electrical/plumbing upgrades
- DW Restrooms
- DW Technology

## **Major Projects:**

- Helman Elementary School Addition
- Ashland Middle School Renovation
- Walker Elementary School Renovation
- Ashland High School Renovation

## **Themes Throughout:**

- Universal Access (ADA Improvements)
- Sustainability

# Program Oversight and Communication



## Board and Committees

### School Board

- Monthly End of Month Reports
- Program Implementation Plan

### Oversight Committee

- Establish committee
- Established routine cadence to oversight committee meetings

### Design Teams

- Core Teams (Administrators, teachers, custodians, maintenance and facilities, parents, students)
- Focus Groups (users of spaces)

### Communication

- Bond website
- Newsletters
- Social media
- Videography

# Sustainability and Standards



## Sustainability

### Brightworks

- Leveraged Ashland’s Climate Energy Action Plan (CEAP) to identify ~20 recommendations that applied to district projects
- Reviewed building standards and design milestones and made recommendations
- Provided energy modeling for Helman Elementary School, Walker Elementary School and Ashland Middle School

### Standards

- Established building standards, which include products, systems, design requirements that ensure buildings are easy to maintain, long-lasting and meet district’s goals (sustainability, air quality, accessibility, etc.)
- Established interior finish standards, which ensured equitable finishes throughout the district. Additionally, that materials meet sustainability requirements
- We also met with experts and district staff to define:
  - DW HVAC
  - DW Technology
  - DW Safety & Security
  - DW Restrooms
  - Accessibility

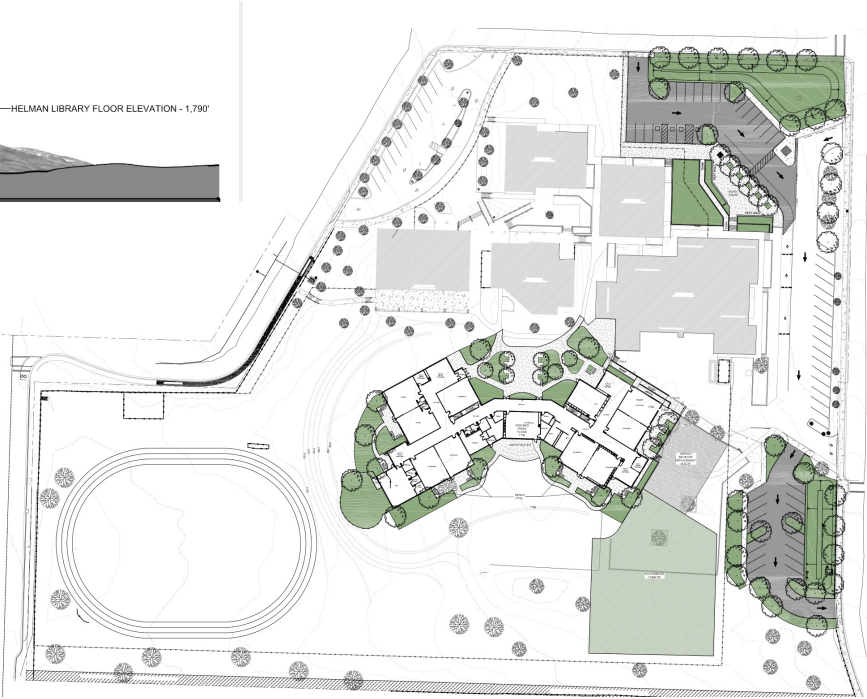
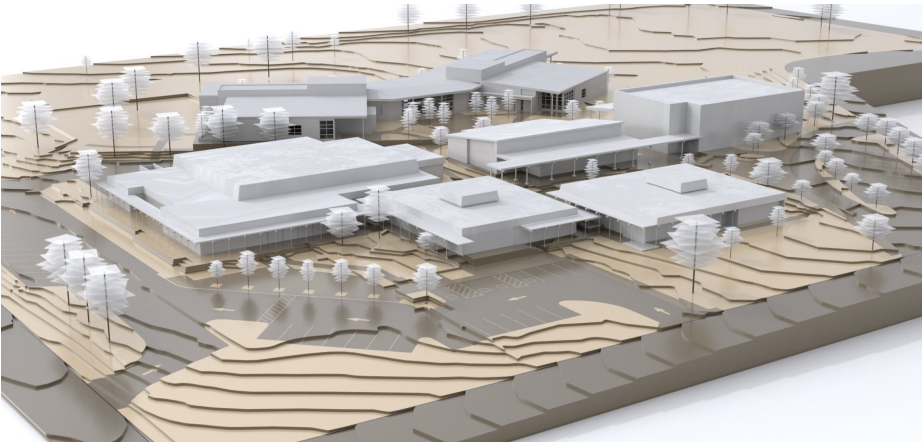
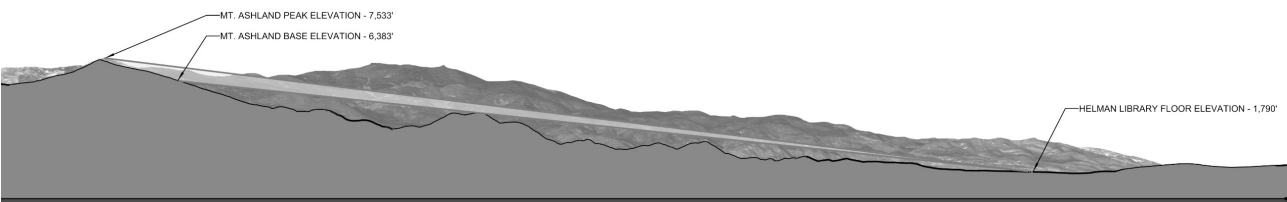
# Helman Elementary School



**Scope:** New classroom addition, replacing 2 four classroom pods, approximately 23,000SF. Campus security improvements, which included fencing, parking/traffic flow, office reconfiguration with safety vestibule. Air quality improvements for climate resilience. Technology improvements and restroom remodel to existing pod restrooms

**Design:** BBT

**Construction:** Adroit



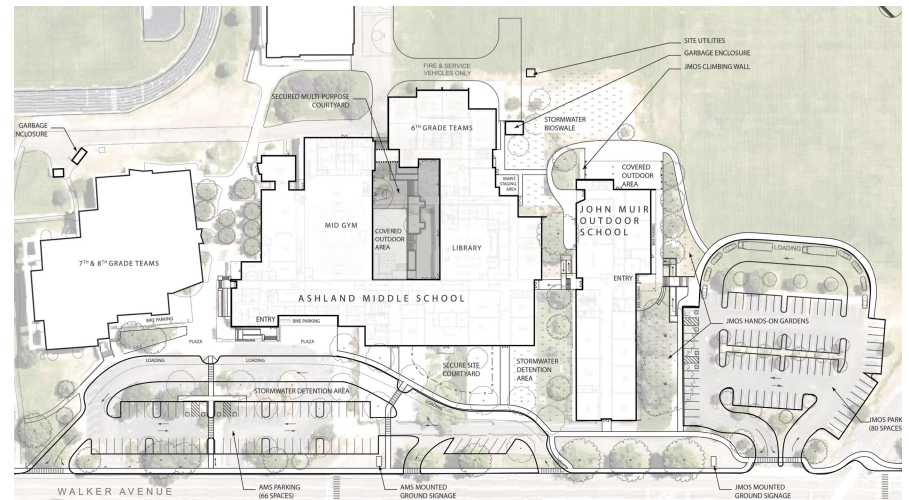
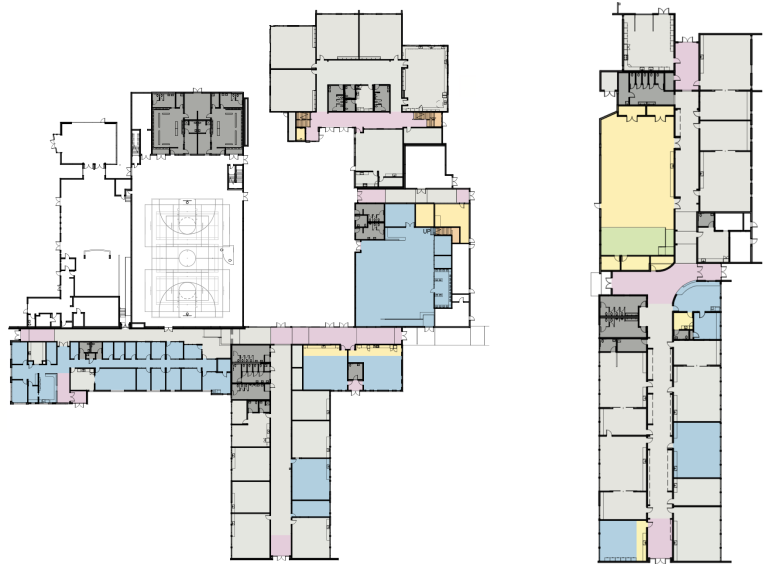
# Ashland Middle School + TRAILS



**Scope:** Renovate/replace classrooms spaces in three wings, totaling approximately 65,000SF. By virtue of this project, TRAILS was also included throughout design process for initial programming and long term solution. The northern two most wings were renovated to modern learning spaces, including converting small gym to library and constructing a new addition. The southernmost wing was disconnected from the building and renovated to meet TRAILS programmatic needs, with minimum reliance on main campus. This included new office entry way. The whole campus received district standard for technology, safety & security improvements and improved HVAC systems.

**Design:** Soderstrom + arkitek design & architecture

**Construction:** Adroit



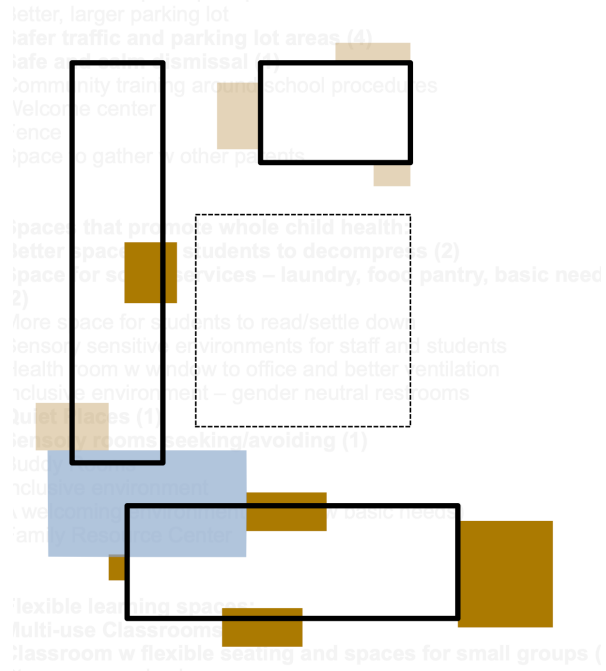
# Walker Elementary School



**Scope:** Initial plan was to renovate existing building. However, after investigations and consulting with design firms, it was determined that it would not be in the district's best interest to renovate. Throughout the first half of 2020, the district, HMK and school board reviewed options and estimates to demo the E/W wing, renovate the historical wing and create a new addition. Ultimately, the board agreed and allocated bond premium to completely transform the Walker Elementary School Campus. In addition to the bond and premium funds, the district received two Seismic Rehabilitation Grants, totaling nearly \$5M. The first grant contributed towards seismic improvements to the historic Walker Ave facing building. The second grant reinforced the gymnasium. The final outcome was a transformed building that meets the educational programmatic needs and meets all established building standards.

**Design:** BBT

**Construction:** Adroit



# Ashland High School

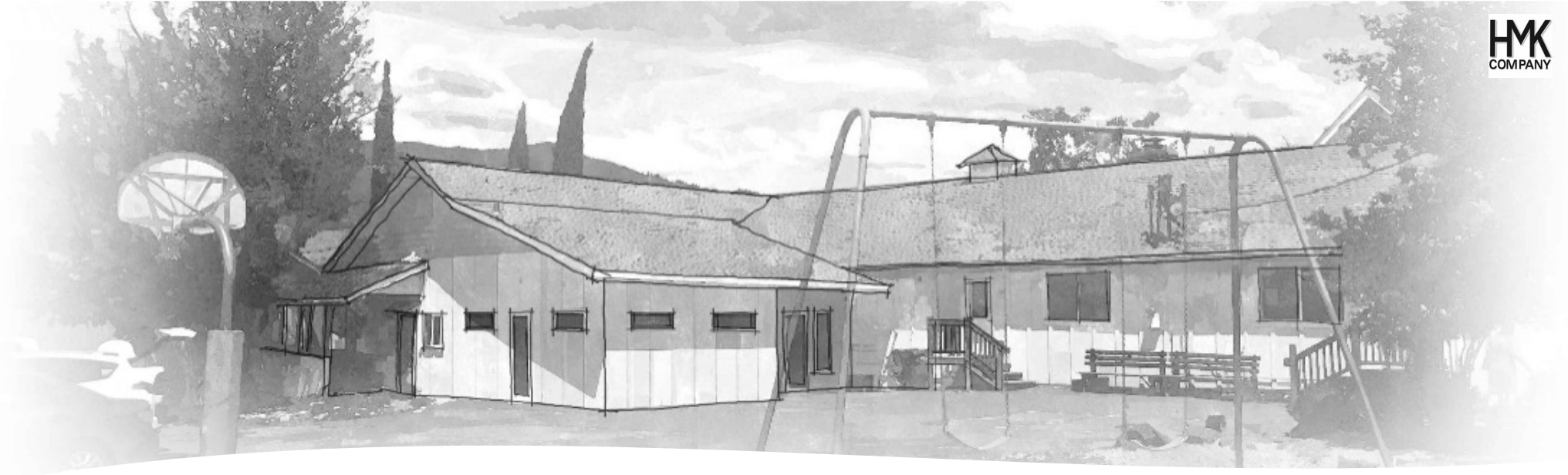


**Scope:** Campus improvements were strategically broken out into several phases. Total scope of upgrades was developed around accessibility, safety, security and extensive infrastructure enhancements throughout the campus. Overall impact to the campus involved substantial renovation of the Humanities and Science buildings which included major structural retrofits driven by the award of two separate seismic grants. Several other buildings and ancillary spaces were impacted by construction including a full renovation to the main quad. With a sprawling campus and a broad rea of impact, avoiding relocation and maintaining campus function presented challenges which were overcome with the resilience and collaboration of Ashland High School staff and students.

**Design:** arkitek design & architecture design & architecture

**Construction:** KNO (Joint venture Kirby Negalhout Construction and Outlier Construction)





## Willow Wind

**Scope:** Safety & Security, Technology Improvements, HVAC Improvements and Restroom Renovations. It's important to note that this residential homestead school, presented challenges due to its limited size and interstitial space. However, the bond executive team did not believe that was justification for not meeting district standards. Ductless mini splits were replaced with air handlers, which use outside air.

**Design:** arkitek design & architecture

**Construction:** Outlier Construction

## Small Improvements, Lasting Impact

**Scope:** Bellview Elementary School and district maintenance and district transportation facilities received upgrades in the form of Safety & Security, Technology Improvements and HVAC improvements meeting district standards. Supporting these facilities with necessary upgrades is critical to ensure that these district provided services continue to perform effectively. Like many site enhancements, these core improvements may not be easily observed visually but they are essential to productivity.

**Design:** MFIA

**Construction:** Outlier Construction



## Recommendations



After reflecting as a team, the Ashland School District Executive Team makes the following recommendations for future bond planning:

- Helman Elementary School
  - Replace remaining two 4 classroom pods, upgrades to library and gymnasium systems and roofs
- Ashland Middle School
  - Replace systems in 7/8<sup>th</sup> grade building and large gym, including roofs
- Walker Elementary School
  - Minimal updates needed
- Ashland High School
  - Replace roofs and systems in gymnasium and theater buildings
  - Replace/Renovate existing classroom spaces
- District Office
  - Relocate off high school campus

## Financial Status



- The Ashland School District sold bonds, totaling: **\$107,380,000**
- After receiving premium, OSCIM grant, four seismic grants, and strategic reinvestments, the district added an additional **\$44,194,064**, delivering **\$151,574,064** in capital improvements
- Despite the challenges, the district will complete the 2019 Capital Bond Program with **~\$4M remaining**

**Thank you to the board and  
community for your trust!**



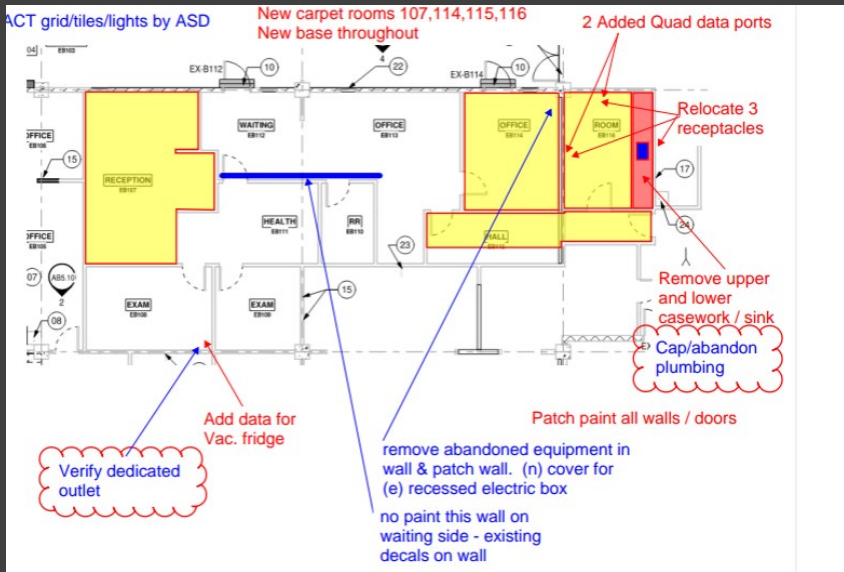
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## Ashland School Based Services

## Agenda:

1. Remodel of Health Center
2. 3-year statistics
3. Top 5 reasons to visit the health center
4. Staffing Model
5. Substance Use Prevention Program

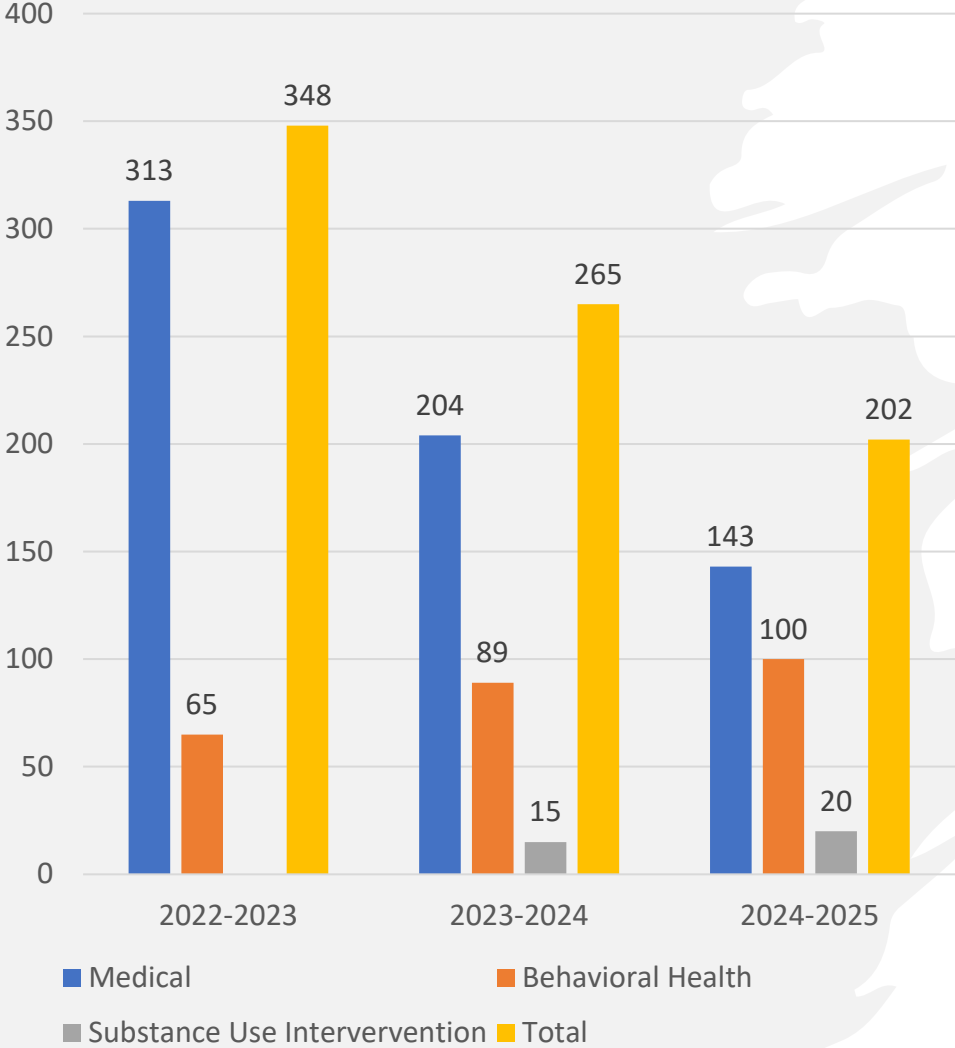




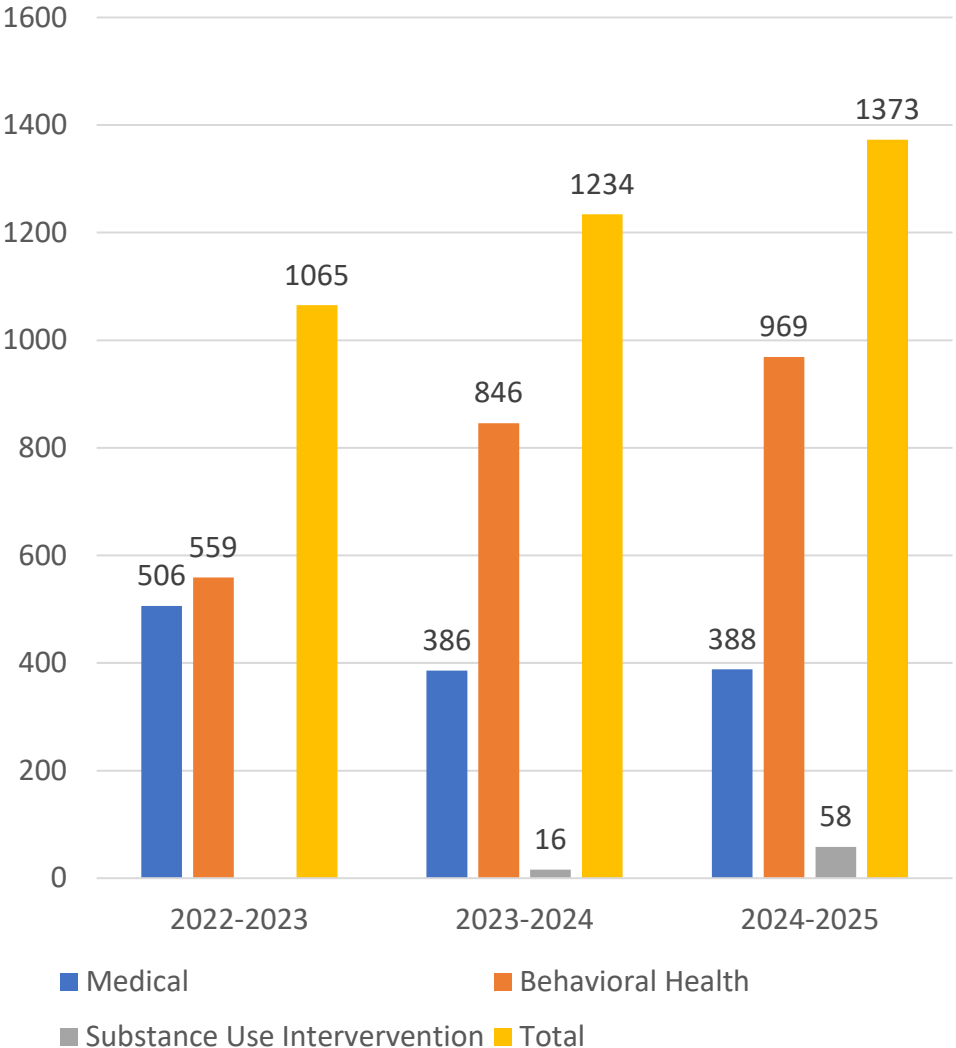
# Grant- Funded Health Center Improvement 2023-2024

# La Clinica Health Center Statistics

### SY 2022-2025 Patients



### SY 2022-2025 Visits



# Top Reasons Youth Come to the Health Center



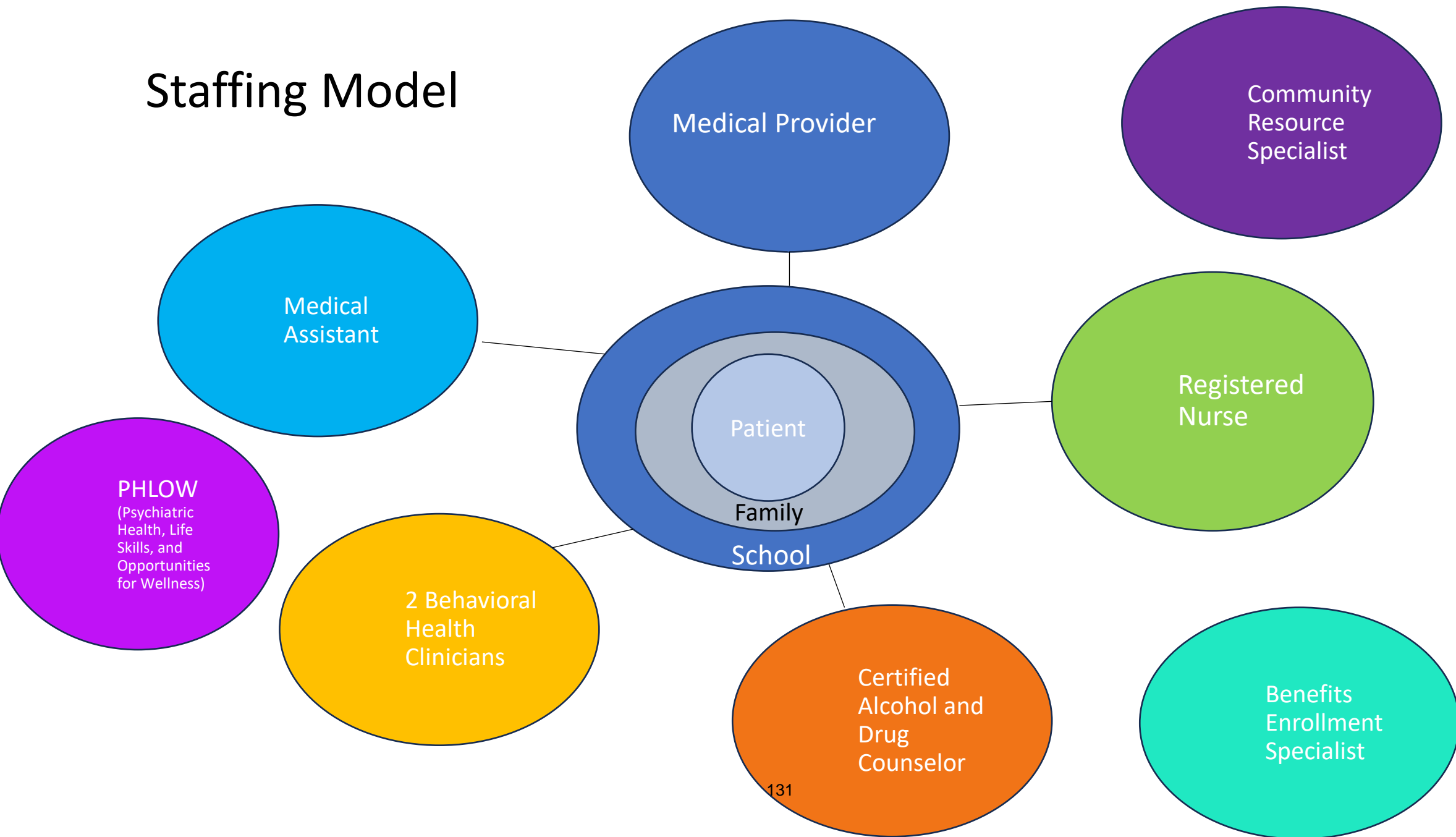
## **Medical Top 5 Reasons**

1. Headaches
2. Abdominal Pain
3. Pain (leg, hand, knee shoulder, arm)
4. Well child checks or Physicals
5. Immunizations

## **Behavioral Health Top 5 Diagnosis**

1. Generalized Anxiety
2. Other reaction to severe stress
3. Major Depressive D/O
4. Other Anxiety Disorder & Social Anxiety
5. Dysthymic disorder

# Staffing Model





## **La Clinica School-Based Health Center Substance Use Prevention, Intervention, and Treatment Services at Ashland High School:**

- **Universal and targeted screening** for substance use, behavioral health concerns, and social determinants of health to support early identification and student well-being
- **Brief intervention** utilizing *Teen Intervene*, an evidence-based substance use prevention program for adolescents
- **On-campus substance use treatment and enhanced mental health services** through a partnership with **Kolpia/Options**, allowing students to access timely care without leaving campus
- **Coordinated referrals** to substance use treatment, behavioral health services, medical providers, or community-based supports, based on individual student needs
- **Naloxone (Narcan)** available when clinically indicated, in alignment with student safety protocols

## **Prevention Education & Compliance**

- La Clinica Certified Drug and Alcohol Counselor provides support to Ashland High School health educators in the delivery of the state-mandated opioid prevention lesson, as required by the Oregon Department of Education

# Teen Intervene Process

## Screening

- Assess for risky substance use and mental health
- Assess for social determinants of health
- Identify severe substance use disorder and refer to treatment

## Teen Session 1

- Summarize principles and goals of Teen Intervene
- Distinguish between pros and cons of substance use
- Evaluate readiness to change
- Identify goals for reducing or eliminating substance use

## Teen Session 2

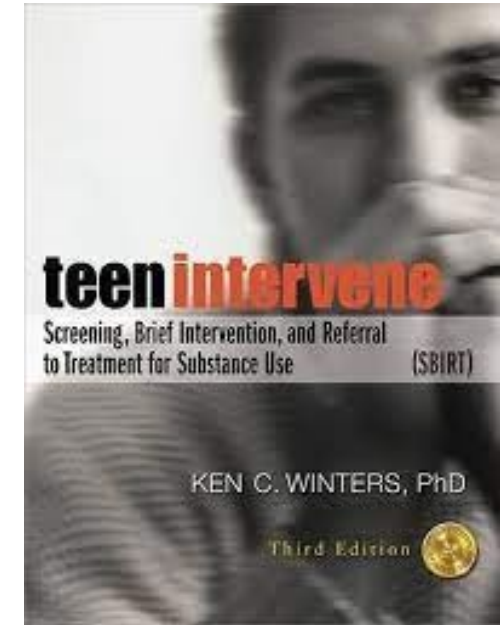
- Evaluate goals and progress from session 1
- Discuss and teach decision making techniques in real world situations with risk
- Identify positive social supports and other support options
- Plan for strategies to say no to dealing with peer influences
- Re-evaluate readiness for change
- Identify long term goals around reducing or eliminating substance use

## Family or Teen Session 3

- Discuss significant events that lead to the brief intervention
- Promote family communications that support teen health
- Promote family attitudes and behaviors that support teen change in a positive direction

## Referral to Treatment

- Recognizes unfavorable changes in teen substance use and progress toward goals
- Explain options for referrals if next steps are needed
- Select appropriate options for next steps



The background features a repeating pattern of colorful speech bubbles in shades of teal, yellow, purple, and red, each containing a dark blue question mark. A large, light blue rounded rectangle is centered on the page, containing the word "QUESTIONS?" in white, uppercase, sans-serif font. A thin white horizontal line is positioned below the text.

QUESTIONS?



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# 2023 Science Instructional Materials Evaluation Tool (IMET)

## Part 1: Oregon Science Baseline Criteria [K-HS]

- [Criterion 1.1: Alignment to Three-Dimensional \(3D\) Learning](#)
- [Criterion 1.2: Science Phenomena & Engineering Design-Based Engagement](#)
- [Criterion 1.3: Learning Progressions & Coherent Storylines](#)

## Part 2: Equitable Student Engagement and Cultural Pedagogy Criteria [K-HS]

- [Criterion 2.1: Engagement & Motivation](#)
- [Criterion 2.2: Culturally Responsive Instructional Support](#)

## Part 3: Technical Usability Criteria [K-HS]

- [Criterion 3.1: Supports for Teachers](#)
- [Criterion 3.2: Supports for Students](#)
- [Criterion 3.3: Digital Learning Design Elements\\*](#)

## Part 4: Assessment Criteria [K-HS]

- [Criterion 4.1: Formative Assessment Process](#)
- [Criterion 4.2: Performance Assessments](#)
- [Criterion 4.3: Integrated Assessment System\\*](#)

\*This criterion is not required.

Oregon State Board of Education Adopted [K-12 Science Instructional Materials Criteria](#) (January 2023)

## Part 1: Oregon Science Baseline Criteria [K-HS]

### Criterion 1.1: Alignment to Three-Dimensional (3D) Learning

**Description:** Materials reflect the 3D focus of the Oregon Science Standards to integrate the disciplinary core ideas (DCI), science and engineering practices (SEP), and crosscutting concepts (CCC) within and across grade-levels and/or grade-bands.

1.1: Alignment	Score	2 points	1 point	0 points
<p><b>Metric 1: 3D Integration</b> Materials consistently and explicitly integrate all of the disciplinary core ideas, science and engineering practices, and crosscutting concepts that meet the full intent of grade-level and/or grade-band standards by the end of instruction.</p>		<ul style="list-style-type: none"> <li>Across the majority of the materials there are consistent opportunities for students to meet the full intent of grade-level and/or grade-band standards by the end of instruction.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Learning progressions include <u>all aspects of the three dimensions</u> with consistent integration of the science and engineering practices, crosscutting concepts, and disciplinary core ideas.</li> </ul>	<ul style="list-style-type: none"> <li>Materials present inconsistent opportunities for students to meet the full intent of grade-level and/or grade-band standards by the end of instruction.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Learning progressions include the integration of the disciplinary core ideas and <u>one of the following</u>:                             <ul style="list-style-type: none"> <li>science and engineering practices</li> <li>crosscutting concepts.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not include</u> opportunities for students to meet the full intent of grade-level and/or grade-band standards by the end of instruction.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Learning progressions <u>do not include</u> the three dimensions with consistent integration of the science and engineering practices, crosscutting concepts, and disciplinary core ideas.</li> </ul>
<p><b>Metric 2: Nature of Science</b> Materials explicitly align with the nature of science and the intersection of those understandings with science and engineering practices, disciplinary core ideas, and crosscutting concepts (NGSS: <a href="#">Appendix H</a>).</p>		<ul style="list-style-type: none"> <li>Materials incorporate grade-band Connections to Nature of Science and Engineering within individual lessons or activities throughout the unit(s). Elements from <u>all of the following categories</u> are included:                             <ul style="list-style-type: none"> <li>Nature of Science elements associated with SEPs</li> <li>Nature of Science elements associated with CCCs</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Materials incorporate grade-band Connections to Nature of Science and Engineering within individual lessons or activities throughout the unit(s). Elements from <u>one of the following categories</u> are included:                             <ul style="list-style-type: none"> <li>Nature of Science elements associated with SEPs</li> <li>Nature of Science elements associated with CCCs</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not incorporate</u> grade-band Connections to Nature of Science and Engineering within individual lessons or activities throughout the unit(s).</li> </ul>
<p><b>Metric 3: Transdisciplinary Connections</b> Materials include meaningful connections across disciplines to create learning opportunities for greater depth and complexity to address relevant engineering, scientific, and societal challenges (i.e. STEM, mathematics, social science, language arts, health, career connected learning).</p>		<ul style="list-style-type: none"> <li>Materials consistently provide clear and specific learning that includes meaningful connections across disciplines (i.e. STEM, mathematics, social science, language arts, health, career connected learning).</li> </ul> <p style="text-align: center;"><b>AND</b></p>	<ul style="list-style-type: none"> <li>Materials provide learning that includes connections across disciplines (i.e. STEM, mathematics, social science, language arts, health, career connected learning).</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide opportunities that address relevant engineering, scientific,</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> learning opportunities that include connections across disciplines.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> opportunities that address relevant engineering, scientific, and societal challenges (e.g.</li> </ul>

1.1: Alignment	Score	2 points	1 point	0 points
		<ul style="list-style-type: none"> <li>Materials provide opportunities that address relevant engineering, scientific, and societal challenges (e.g. climate change, emerging technologies, food security, clean water access, consumption and production).</li> </ul>	and societal challenges (e.g. climate change, emerging technologies, food security, clean water access, consumption and production).	climate change, emerging technologies, food security, clean water access, consumption and production).
<b>TOTAL</b>	_ / 6	Meets Expectations (5-6 points)	Partially Meets Expectations (3-4 points)	Does Not Meet Expectations (0-2 points)

## Criterion 1.2: Science Phenomena & Engineering Design-Based Engagement

**Description:** Materials center science phenomena and engineering design problems that drive student learning and engage students as directly as possible in authentic and relevant experiences.

1.2: Phenomena & Engineering Design	Score	2 points	1 point	0 points
<p><b>Metric 1: Conceptual Understanding</b> Phenomena and/or problems:</p> <ul style="list-style-type: none"> <li>target learning goals across the three dimensions;</li> <li>connect to grade-level and/or grade-band disciplinary core ideas;</li> <li>create shared student experiences as entry points to learning.</li> </ul>		<ul style="list-style-type: none"> <li>Materials connect phenomena and/or problems to grade-level and/or grade-band learning goals across the three dimensions and to the appropriate disciplinary core ideas.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Phenomena and/or problems create shared student experiences as entry points to learning.</li> </ul>	<ul style="list-style-type: none"> <li>Materials connect phenomena and/or problems to grade-level and/or grade-band learning goals across the three dimensions and to the appropriate disciplinary core ideas.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Phenomena and/or problems create shared student experiences as entry points to learning.</li> </ul>	<ul style="list-style-type: none"> <li>Phenomena and/or problems <u>do not connect</u> to grade-level and/or grade-band learning goals and appropriate disciplinary core ideas</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Phenomena and/or problems <u>do not create</u> shared student experiences as entry points to learning.</li> </ul>
<p><b>Metric 2: Sense-making/Problem Solving</b> Materials center opportunities for students to:</p> <ul style="list-style-type: none"> <li>communicate their thinking through reflection and explanation;</li> <li>apply scientific understandings to make sense of phenomena and design solutions to problems.</li> </ul>		<ul style="list-style-type: none"> <li>Materials provide students with opportunities to communicate their thinking through reflection and explanation.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials provide students with opportunities to apply scientific understanding to make sense of phenomena and design solutions to problems.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide students with opportunities to communicate their thinking through reflection and explanation.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide students with opportunities to apply scientific understanding to make sense of phenomena and design solutions to problems.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> students with opportunities to communicate their thinking through reflection.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> students with opportunities to apply scientific understanding to make sense of phenomena and design solutions to problems.</li> </ul>
<p><b>Metric 3: Authentic Application</b> Materials include meaningful contexts for students to practice key skills and build important concepts by:</p> <ul style="list-style-type: none"> <li>making connections to their daily lives, including to their homes, neighborhoods, and communities;</li> <li>build upon students' cultural funds of knowledge.</li> </ul>		<ul style="list-style-type: none"> <li>Materials include meaningful contexts that connect to and build upon students' prior knowledge, cultures, home and community experiences.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Teacher materials include relevant and practical suggestions for connecting science learning to students' lives and/or interests and to their communities.</li> </ul>	<ul style="list-style-type: none"> <li>Materials include meaningful contexts that connect to and build upon students' prior knowledge, cultures, home and community experiences.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Teacher materials include relevant and practical suggestions for connecting science learning to students' lives and/or interests and to their communities.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not include</u> meaningful contexts that connect to and build upon students' prior knowledge, cultures, home and community experiences.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Teacher materials <u>do not include</u> relevant and practical suggestions for connecting science learning to students' lives and/or interests and to their communities.</li> </ul>
<b>TOTAL</b>	_ / 6	Meets Expectations (5-6 points)	Partially Meets Expectations (3-4 points)	Does Not Meet Expectations (0-2 points)

## Criterion 1.3: Learning Progressions & Coherent Storylines

**Description:** Materials integrate conceptual understanding linked to empirical evidence and explanations that allow students' understanding to deepen and become more complex over time across the three dimensions (NGSS: [Appendix E](#), [Appendix F](#), and [Appendix G](#)).

1.3: Learning Progressions & Coherence	Score	2 points	1 point	0 points
<p><b>Metric 1: Coherent Storylines</b> Materials explicitly identify:</p> <ul style="list-style-type: none"> <li>• how grade-appropriate 3D learning builds within a lesson or unit;</li> <li>• how learning builds across grade-levels, grade-bands, and/or within a high school course(s).</li> </ul>		<ul style="list-style-type: none"> <li>• Materials explicitly identify coherent learning sequences that build toward students' deeper understanding of the disciplinary core idea through the engagement of engineering practices and crosscutting concepts <u>within each of the following</u>:               <ul style="list-style-type: none"> <li>○ Lesson and/or unit</li> <li>○ Grade-level and/or high school course</li> <li>○ Across grade-levels, grade-bands, and/or high school course(s)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Materials explicitly identify coherent learning sequences that build toward students' deeper understanding of the disciplinary core idea through the engagement of engineering practices and crosscutting concepts <u>within one of the following</u>:               <ul style="list-style-type: none"> <li>○ Lesson and/or unit</li> <li>○ Grade-level and/or high school course</li> <li>○ Across grade-levels, grade-bands, and/or high school course(s)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Materials <u>do not</u> explicitly identify coherent learning sequences that build toward students' deeper understanding of the disciplinary core idea through the engagement of engineering practices and crosscutting concepts.</li> </ul>
<p><b>Metric 2: Developmental Progression</b> Materials include multiple opportunities for students to build and apply knowledge and skills over time (i.e. lessons, units, grade-level and/or grade-bands) through the integration of disciplinary core ideas, science and engineering practices, and the crosscutting concepts (NGSS: <a href="#">Appendix E</a>, <a href="#">Appendix F</a>, and <a href="#">Appendix G</a>).</p>		<ul style="list-style-type: none"> <li>• Materials provide opportunities for students to increase the sophistication of their thinking and apply their knowledge related to unfamiliar contexts and phenomena within the disciplinary core ideas, science and engineering practices, and the crosscutting concepts over time <u>within each of the following</u>:               <ul style="list-style-type: none"> <li>○ Lesson and/or unit</li> <li>○ Grade-level and/or high school course</li> <li>○ Across grade-levels, grade-bands, and/or high school course(s)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Materials provide students opportunities for students to increase the sophistication of their thinking and apply their knowledge related to unfamiliar contexts and phenomena within the disciplinary core ideas, science and engineering practices, and the crosscutting concepts over time <u>within one of the following</u>:               <ul style="list-style-type: none"> <li>○ Within each lesson or unit</li> <li>○ Within each grade-level and/or high school course</li> <li>○ Across grade-levels, grade-bands, and/or high school courses</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Materials <u>do not</u> provide students opportunities to increase the sophistication of their thinking or apply their knowledge related to unfamiliar contexts and phenomena within the disciplinary core ideas, science and engineering practices, and the crosscutting concepts over time.</li> </ul>
<p><b>Metric 3: Student Agency</b> Materials include opportunities for student-driven learning sequences through questions and discourse that center students' lived experiences as they relate to the phenomenon and/or</p>		<ul style="list-style-type: none"> <li>• Teacher materials provide guidance for structuring student choice in a way that promotes agency while also aligning with the goals for science learning.</li> </ul> <p style="text-align: center;"><b>AND</b></p>	<ul style="list-style-type: none"> <li>• Teacher materials provide guidance for structuring student choice in a way that promotes agency while also aligning with the goals for science learning.</li> </ul> <p style="text-align: center;"><b>OR</b></p>	<ul style="list-style-type: none"> <li>• Teacher materials <u>do not</u> provide guidance for structuring student choice in a way that promotes agency while also aligning with the goals for science learning.</li> </ul>

1.3: Learning Progressions & Coherence	Score	2 points	1 point	0 points
problem.		<ul style="list-style-type: none"> <li>Materials provide opportunities and rationales for students to make choices in topics that center students' lived experiences as they relate to the phenomenon and/or problem.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide opportunities and rationales for students to make choices in topics that center students' lived experiences as they relate to the phenomenon and/or problem.</li> </ul>	<p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not</u> provide opportunities and rationales for students to make choices in topics that center students' lived experiences as they relate to the phenomenon and/or problem.</li> </ul>
<b>TOTAL</b>	_ / 6	Meets Expectations (5-6 points)    Partially Meets Expectations (3-4 points)    Does Not Meet Expectations (0-2 points)		

## Part 2: Equitable Student Engagement and Cultural Pedagogy Criteria [K-HS]

### Criterion 2.1: Engagement & Motivation

**Description:** Materials give opportunities for student-driven learning, and rigor is maintained across all options. Materials should focus on relevant topics, authentic contexts, and experiences, and give students the opportunity to make connections with their goals, interests, and values.

2.1: Engagement & Motivation	Score	2 points	1 point	0 points
<p><b>Metric 1: Relevance</b> Materials include relevant topics of student interest and strategic access to authentic contexts and tools that give students the freedom to make connections to their experiences, goals, and interests. Additionally, materials support the value of science as a sensible, useful, and worthwhile subject.</p>		<ul style="list-style-type: none"> <li>Materials include opportunities to share science learning in ways that reflect a variety of student interests, identities, cultures, and their communities.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials offer opportunities for students to bring their own experiences, goals, and interests into the work they do.</li> </ul>	<ul style="list-style-type: none"> <li>Materials include opportunities to share science learning in ways that reflect a variety of student interests, identities, cultures, and their communities.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials offer opportunities for students to bring their own experiences, goals, and interests into the work they do.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> opportunities to share science learning in ways that reflect a variety of student interests, identities, cultures, and their communities.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not include</u> opportunities for students to bring their own experiences, goals, and interests into the work they do.</li> </ul>
<p><b>Metric 2: Collaborative Learning</b> Materials include tasks that provide students opportunities to engage in the process of learning collaboratively, as well as, opportunities to express their learning individually.</p>		<ul style="list-style-type: none"> <li>Materials provide opportunities for teachers to use a variety of grouping strategies including whole group, small group, and individual instruction to support interaction among students.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials provide guidance for the teacher on how and when to use specific grouping strategies to support collaborative learning.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide opportunities for teachers to use a variety of grouping strategies including whole group, small group, and/or individual instruction to support interaction among students.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide guidance for the teacher on how and when to use specific grouping strategies to support collaborative learning.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> opportunities for teachers to use a variety of grouping strategies including whole group, small group, and/or individual instruction to support interaction among students.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> guidance for the teacher on how and when to use specific grouping strategies to support collaborative learning.</li> </ul>
<p><b>Metric 3: Individual Student Adaptability</b> Materials include instructional strategies for supporting unfinished learning from prior grade levels and extensions for students who are ready to deepen their understanding of grade-level content.</p>		<ul style="list-style-type: none"> <li>Materials include instructional strategies for supporting unfinished learning from prior grade-levels, including scaffolding strategies to support students as they work toward independence.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials include extensions for students</li> </ul>	<ul style="list-style-type: none"> <li>Materials include instructional strategies for supporting unfinished learning from prior grade-levels, including scaffolding strategies to support students as they work toward independence.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials include extensions for students</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not include</u> instructional strategies for supporting unfinished learning from prior grade-levels, including scaffolding strategies to support students as they work toward independence.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not include</u> extensions for</li> </ul>

2.1: Engagement & Motivation	Score	2 points	1 point	0 points
		who are ready to deepen their understanding of grade-level content.	who are ready to deepen their understanding of grade-level content.	students who are ready to deepen their understanding of grade-level content.
<b>TOTAL</b>	_ / 6	Meets Expectations (5-6 points)   Partially Meets Expectations (3-4 points)   Does Not Meet Expectations (0-2 points)		

## Criterion 2.2: Culturally Responsive Instructional Support

**Description:** Culturally responsive instruction refers to the explicit recognition and incorporation of students’ cultural knowledge, experience, and ways of being and knowing in science teaching, learning, and assessment.

2.2: Culturally Responsive Instructional Support	Score	2 points	1 point	0 points
<p><b>Metric 1: Asset-based Perspective</b> Materials support educators to identify, value, and maintain a high commitment to students’ experiences from their homes and communities that are leveraged as resources for science teaching and learning.</p>		<ul style="list-style-type: none"> <li>● The materials include texts, images, and assignments that recognize and leverage contributions from non-dominant cultures that allow students to connect their everyday experiences to science lessons.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● The teachers’ materials provide guidance on <u>at least two of the following</u>:               <ul style="list-style-type: none"> <li>○ Ways to supplement or modify materials to enhance culturally responsive pedagogy</li> <li>○ Ways to engage students and educators in culturally sensitive experiential learning</li> <li>○ Ways to leverage students’ experiences from their home and community to science teaching and learning</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● The materials include texts, images, and assignments that recognize and leverage contributions from non-dominant cultures that allow students to connect their everyday experiences to science lessons.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>● The teachers’ materials provide guidance on <u>at least two of the following</u>:               <ul style="list-style-type: none"> <li>○ Ways to supplement or modify materials to enhance culturally responsive pedagogy</li> <li>○ Ways to engage students and educators in culturally sensitive experiential learning</li> <li>○ Ways to leverage students’ experiences from their home and community to science teaching and learning</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● The materials <u>do not acknowledge</u> the expertise of diverse communities or the everyday users of science.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● There is <u>no guidance</u> about connecting the curriculum to students’ lives.</li> </ul>
<p><b>Metric 2: Frames of Reference</b> Materials utilize multiple frames of reference for developing and demonstrating science competence that correspond to a variety of cultural perspectives and experiences.</p>		<ul style="list-style-type: none"> <li>● Materials use asset-based language and do not include harmful biases, stereotypes, or positioning of marginalized communities (BIPOC, women, LGBTQ2SI+, and other historically underserved groups).</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Materials provide opportunities to challenge dominant ways of knowing in all of the following:               <ul style="list-style-type: none"> <li>○ Uses critical perspectives to understand science within a social</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● Materials use asset-based language and do not include harmful biases, stereotypes, or positioning of marginalized communities (BIPOC, women, LGBTQ2SI+, and other historically underserved groups).</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>● Materials provide opportunities to challenge dominant ways of knowing in all of the following:               <ul style="list-style-type: none"> <li>○ Uses critical perspectives to understand science within a social</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● Materials use <u>deficit-based</u> language and/or include harmful biases, stereotypes, or positioning of marginalized communities (BIPOC, women, LGBTQ2SI+, and other historically underserved groups).</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Materials <u>do not provide</u> opportunities to challenge dominant ways of knowing in all of the following:               <ul style="list-style-type: none"> <li>○ Uses critical perspectives to understand science within a social</li> </ul> </li> </ul>

2.2: Culturally Responsive Instructional Support	Score	2 points	1 point	0 points
		context <ul style="list-style-type: none"> <li>○ Presents examples of scientific thought and reasoning from both Western and non-Western cultures</li> <li>○ Includes a variety of options to demonstrate scientific thinking through cultural perspectives, and/or student experiences.</li> </ul>	context <ul style="list-style-type: none"> <li>○ Presents examples of scientific thought and reasoning from both Western and non-Western cultures</li> <li>○ Includes a variety of options to demonstrate scientific thinking through cultural perspectives, and/or student experiences.</li> </ul>	context <ul style="list-style-type: none"> <li>○ Presents examples of scientific thought and reasoning from both Western and non-Western cultures</li> <li>○ Includes a variety of options to demonstrate scientific thinking through cultural perspectives, and/or student experiences.</li> </ul>
<p><b>Metric 3: Inclusive Cultural Views</b> Materials include pathways to science competence that leverage cultural perspectives that affirm student identities and reflect knowledge of students' background experiences and social realities.</p>		<ul style="list-style-type: none"> <li>● Materials include instructional strategies to engage diverse learners using culturally responsive practices.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Materials include resources for teachers to include knowledge of students' background experiences and social realities into instruction</li> </ul>	<ul style="list-style-type: none"> <li>● Materials include instructional strategies to engage diverse learners using culturally responsive practices.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>● Materials include resources for teachers to include knowledge of students' background experiences and social realities into instruction.</li> </ul>	<ul style="list-style-type: none"> <li>● Materials <u>do not include</u> instructional strategies to engage diverse learners using culturally responsive instructional practices.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Materials <u>do not include</u> resources for teachers to include knowledge of students' background experiences and social realities into instruction.</li> </ul>
<b>TOTAL</b>	_ / 6	Meets Expectations (5-6 points)    Partially Meets Expectations (3-4 points)    Does Not Meet Expectations (0-2 points)		

## Part 3: Technical Usability Criteria [K-HS]

### Criterion 3.1: Supports for Teachers

**Description:** The materials include opportunities for teachers to effectively plan and utilize materials with integrity and to further develop their own understanding of the content.

3.1: Supports for Teachers	Score	2 points	1 point	0 points
<p><b>Metric 1: Supporting Guidance</b> Materials provide teacher guidance with useful annotations and suggestions for how to utilize the student materials, visual models, and ancillary materials, with specific attention to engaging students to guide their scientific development.</p>		<ul style="list-style-type: none"> <li>Materials provide course or grade-level and unit-level supporting guidance that assist teachers in presenting the student and ancillary materials as intended.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials provide supporting guidance within lessons, such as annotations or suggestions, that provide additional information within the context of the specific lesson objectives.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide course or grade-level and unit-level supporting guidance that assist teachers in presenting the student and ancillary materials as intended.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide supporting guidance within lessons, such as annotations or suggestions, that provide additional information within the context of the specific lesson objectives.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> course or grade-level and unit-level supporting guidance that assist teachers in presenting the student and ancillary materials as intended.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> supporting guidance within lessons, such as annotations or suggestions, that provide additional information within the context of the specific lesson objectives.</li> </ul>
<p><b>Metric 2: Science Knowledge for Teaching</b> Materials contain adult-level explanations and examples of relevant science concepts so that teachers can improve their own knowledge of the subject.</p>		<ul style="list-style-type: none"> <li>Materials contain adult-level explanations and examples of science concepts <b>within</b> a given course so that teachers can improve their own knowledge of the subject.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials contain adult-level explanations and examples of science concepts <b>beyond</b> a given course so that teachers can improve their own knowledge of the subject.</li> </ul>	<ul style="list-style-type: none"> <li>Materials contain adult-level explanations and examples of science concepts <b>within</b> a given course so that teachers can improve their own knowledge of the subject.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials contain adult-level explanations and examples of science concepts <b>beyond</b> a given course so that teachers can improve their own knowledge of the subject.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not contain</u> adult-level explanations and examples of science concepts within a given course so that teachers can improve their own knowledge of the subject.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not contain</u> adult-level explanations and examples of science concepts beyond a given course so that teachers can improve their own knowledge of the subject.</li> </ul>
<p><b>Metric 3: Home Connection</b> Materials provide strategies to inform all partners—including students, parents, or caregivers—about the program and suggestions for how they can help support student progress and achievement.</p>		<ul style="list-style-type: none"> <li>Materials contain strategies to inform students, parents, and caregivers about the science concepts presented in a given course.</li> </ul> <p style="text-align: center;"><b>AND</b></p>	<ul style="list-style-type: none"> <li>Materials contain strategies to inform students, parents, and caregivers about the science concept presented in a given course.</li> </ul> <p style="text-align: center;"><b>OR</b></p>	<ul style="list-style-type: none"> <li>Materials <u>do not</u> contain strategies to inform students, parents, or caregivers about the science concepts presented in a given course.</li> </ul> <p style="text-align: center;"><b>AND</b></p>

3.1: Supports for Teachers	Score	2 points	1 point	0 points
		<ul style="list-style-type: none"> <li>Materials contain suggestions for how parents and caregivers can help support student progress and achievement.</li> </ul>	<ul style="list-style-type: none"> <li>Materials contain suggestions for how parents and caregivers can help support student progress and achievement.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not</u> contain suggestions for how parents and caregivers can help support student progress and achievement.</li> </ul>
<p><b>Metric 4: Content Editability</b> Materials are designed to allow a teacher to differentiate content and varied modes of communication within lessons, tasks, or other activities for students.</p>		<ul style="list-style-type: none"> <li>Materials provide teachers options to edit content to support differentiation within lessons, tasks, and other activities for students.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials provide guidance on how to utilize resources to support student communication and integration with technology if an option.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide teachers options to edit content to support differentiation within lessons, tasks, and other activities for students.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide guidance on how to utilize resources to support student communication and integration with technology if an option.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> teachers options to edit content to support differentiation within lessons, tasks, and other activities for students.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> guidance on how to utilize resources to support student communication and integration with technology if an option.</li> </ul>
<b>TOTAL</b>	_ / 8	Meets Expectations (7-8 points)    Partially Meets Expectations (4-6 points)    Does Not Meet Expectations (0-3 points)		

## Criterion 3.2: Supports for Students

**Description:** Materials have explicit teacher support with suggestions (routines, strategies, etc.) for how they can meet the needs of individual learners. Support materials include live updates (data sources, current events, etc.).

3.2: Supports for Students	Score	2 points	1 point	0 points
<p><b>Metric 1: Strategies for Special Populations</b> Materials provide scaffolds to support students from special populations in their regular and active participation in scientific learning (i.e. students who are multilingual, students experiencing disabilities, and/or students identified as TAG).</p>		<ul style="list-style-type: none"> <li>Materials provide scaffold language support for multilingual students to access grade-level science.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials provide instructional strategies and learning resources for students in special populations, such as students experiencing disabilities and/or students identified as TAG, to support active participation in grade-level science.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide scaffold language support for multilingual students to access grade-level science.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide instructional strategies and learning resources for students in special populations, such as students experiencing disabilities and/or students identified as TAG, to support active participation in grade-level science.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> scaffold language support for multilingual students to access grade-level science.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> instructional strategies and learning resources for students in special populations, such as students experiencing disabilities and/or students identified as TAG, to support active participation in grade-level science.</li> </ul>
<p><b>Metric 2: Student Differentiation</b> Materials provide extensions and/or opportunities for all students to engage with grade-level science at varied levels of complexity.</p>		<ul style="list-style-type: none"> <li>Materials provide opportunities for learners who could benefit from advanced applications of grade-level science at a higher level of complexity, rather than simply doing more problems than their classmates.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials can be updated by teachers to reflect relevant topics with different groups of students.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide opportunities for learners who could benefit from advanced applications of grade-level science at a higher level of complexity, rather than simply doing more problems than their classmates.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials can be updated by teachers to reflect relevant topics with different groups of students.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> opportunities for learners who could benefit from advanced applications of grade-level science at a higher level of complexity, and/or simply provide more problems than their classmates.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>cannot be updated</u> to reflect relevant topics with different groups of students.</li> </ul>
<p><b>Metric 3: Emergent Bilingual Student Support</b> Materials provide strategies and support for students who read, write, and/or speak in a language other than English to enable their full participation in scientific learning.</p>		<ul style="list-style-type: none"> <li>Materials provide teachers with instructional strategies for emergent bilingual students to meaningfully participate in grade-level science.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials include student resources supporting reading, writing, and/or speaking in a language other than English through regular and active</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide teachers with instructional strategies for emergent bilingual students to meaningfully participate in grade-level science.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials include student resources supporting reading, writing, and/or speaking in a language other than English through regular and active participation</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> teachers with instructional strategies for emergent bilingual students to meaningfully participate in grade-level science.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not include</u> student resources supporting reading, writing, and/or speaking in a language other than English through regular and active</li> </ul>

3.2: Supports for Students	Score	2 points	1 point	0 points
		participation in grade-level science.	in grade-level science.	participation in grade-level science.
<p><b>Metric 4: Student Editability*</b> Digital materials include resources for students that are editable and allow for communication of understanding and thinking.</p>		<ul style="list-style-type: none"> <li>Materials provide resources that are editable by students to communicate their understanding and scientific reasoning.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Teacher materials provide instructional guidance on how to use student resources to capture thinking and demonstrate proficiency in content.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide resources that are editable by students to communicate their understanding and scientific reasoning.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Teacher materials provide instructional guidance on how to use student resources to capture thinking and demonstrate proficiency in content.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> resources that are editable by students to communicate their understanding and scientific reasoning.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Teacher materials <u>do not provide</u> guidance on how to use student resources to capture thinking and demonstrate proficiency in content.</li> </ul>
<b>TOTAL</b>	_ / 8	Meets Expectations (7-8 points)    Partially Meets Expectations (4-6 points)    Does Not Meet Expectations (0-3 points)		

## Criterion 3.3: Digital Learning Design Elements\*

**Description:** The materials are attentive to digital design elements specific to structure, support for users, and adaptability of materials.

3.3: Digital Learning Design Elements*	Score	2 points	1 point	0 points
<p><b>Metric 1: Material Usability</b> The organizational structure of the digital materials allows for intuitive navigation and meaningful interaction on a variety of devices.</p>		<ul style="list-style-type: none"> <li>Materials integrate interactive tools and/or simulation software in ways that support student engagement in science.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials can be customized for local contexts on a variety of devices.</li> </ul>	<ul style="list-style-type: none"> <li>Materials integrate interactive tools and/or simulation software in ways that support student engagement in science.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials can be customized for local contexts on a variety of devices.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not integrate</u> interactive tools and/or simulation software in ways that support student engagement in science.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>cannot be customized</u> for local contexts.</li> </ul>
<p><b>Metric 2: Learning Resources</b> The digital materials provide support for users in a variety of settings, including:</p> <ul style="list-style-type: none"> <li>Professional learning resources to support educators' use of the materials,</li> <li>Robust supports to help families understand and utilize the materials while supporting their students at home,</li> <li>Support for students working independently.</li> </ul>		<ul style="list-style-type: none"> <li>Materials provide learning resources for teachers and/or students to collaborate with each other within either print or digital activities.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials provide resources for parents, caregivers, and students to understand and utilize the materials while working at home and/or independently from the teacher.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide learning resources for teachers and/or students to collaborate with each other within either print or digital activities.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide resources for parents, caregivers, and students to understand and utilize the materials while working at home and/or independently from the teacher.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> learning resources for teachers and/or students to collaborate with each other.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> resources for parents, caregivers and students to utilize using the resources independently.</li> </ul>
<p><b>Metric 3: Media Integration</b> Digital and multimedia elements support, rather than distract from, intended learning outcomes and instructional content.</p>		<ul style="list-style-type: none"> <li>Digital and multimedia elements support accurate representations of scientific objects.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Digital and multimedia elements are intentionally integrated and connected to learning outcomes.</li> </ul>	<ul style="list-style-type: none"> <li>Digital and multimedia elements support accurate representations of scientific objects.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Digital and multimedia elements are intentionally integrated and connected to learning outcomes.</li> </ul>	<ul style="list-style-type: none"> <li>Digital and multimedia elements <u>do not support</u> accurate representations of scientific objects.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Digital and multimedia elements are <u>not intentionally integrated and not connected</u> to learning outcomes.</li> </ul>
<p><b>Metric 4: Adaptability of Materials</b> Digital materials are designed to allow teachers the ability to adjust and adapt documents and other included resources to meet student needs.</p>		<ul style="list-style-type: none"> <li>Materials provide teacher guidance for adapting embedded resources to support student learning.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials provide guidance for using embedded technology to enhance student learning.</li> </ul>	<ul style="list-style-type: none"> <li>Materials provide teacher guidance for adapting embedded resources to support student learning.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Materials provide guidance for using embedded technology to enhance student learning.</li> </ul>	<ul style="list-style-type: none"> <li>Materials <u>do not provide</u> teacher guidance for adapting embedded resources to support student learning.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Materials <u>do not provide</u> guidance for using embedded technology to enhance student learning.</li> </ul>

3.3: Digital Learning Design Elements*	Score	2 points	1 point	0 points
<b>TOTAL</b>	_ / 8	Meets Expectations (6-8 points)	Partially Meets Expectations (3-5 points)	Does Not Meet Expectations (0-2 points)

\*This criterion is not required. Quality Indicators are provided for evaluation if digital components are included.

## Part 4: Assessment Criteria [K-HS]

### Criterion 4.1: Formative Assessment Process

**Description:** Instructional materials incorporate the formative assessment process:

- Materials employ clear learning goals and performance criteria to elicit evidence of student thinking.
- Feedback informs the teaching and learning process.
- Students have agency to monitor and adjust their own learning.

4.1: Formative Assessment Process	Score	2 points	1 point	0 points
<p><b>Metric 1: Clarity of Learning Goals</b> Materials are designed around clear learning goals and written in grade-appropriate, student-friendly language.</p>		<ul style="list-style-type: none"> <li>• Learning goals include performance/success criteria.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>• Learning goals are embedded and referred to throughout the unit and lesson content.</li> </ul>	<ul style="list-style-type: none"> <li>• Learning goals include performance/success criteria.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>• Learning goals are embedded and referred to throughout the unit and lesson content.</li> </ul>	<ul style="list-style-type: none"> <li>• Learning goals <u>do not include</u> performance/success criteria.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>• Learning goals <u>are not consistently</u> embedded and referred to throughout the unit and lesson content.</li> </ul>
<p><b>Metric 2: Elicitation of Evidence</b> Instructional tasks and activities elicit a variety of evidence of student thinking, including opportunities for student self-assessment and reflection.</p>		<ul style="list-style-type: none"> <li>• Instructional tasks and activities elicit evidence of student thinking with a focus on possible pathways to a solution (rather than on the final answer or result).</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>• Instructional tasks and activities are varied, accessible, scaffolded, and differentiated to support students' demonstration of evidence.</li> </ul>	<ul style="list-style-type: none"> <li>• Instructional tasks and activities elicit evidence of student thinking with a focus on possible pathways to a solution (rather than on the final answer or result).</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>• Instructional tasks and activities are varied, accessible, scaffolded, and differentiated to support students' demonstration of evidence.</li> </ul>	<ul style="list-style-type: none"> <li>• Instructional tasks and activities <u>do not elicit evidence</u> of student thinking with a focus on possible pathways to a solution (rather than on the final answer or result).</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>• Instructional tasks and activities <u>are not</u> varied, accessible, scaffolded, and differentiated to support students' demonstration of evidence.</li> </ul>
<p><b>Metric 3: Interpretation of Feedback</b> Materials facilitate the provision of meaningful and strengths-based feedback to move learning forward.</p> <ul style="list-style-type: none"> <li>• Student-to-student</li> <li>• Educator-to-student</li> <li>• Student-to-educator</li> </ul>		<ul style="list-style-type: none"> <li>• Instructional materials include teacher resources that highlight opportunities for feedback to be given to students by the teacher.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>• Instructional materials include strategies that promote a positive classroom culture for student-to-student and student-to-teacher feedback, as appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>• Instructional materials include teacher resources that highlight opportunities for feedback to be given to students by the teacher.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>• Instructional materials include strategies that promote a positive classroom culture for student-to-student and student-to-teacher feedback, as appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>• Instructional materials <u>do not include</u> teacher resources that highlight opportunities for feedback to be given to students by the teacher.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>• Instructional materials <u>do not include</u> strategies that promote a positive classroom culture for student-to-student and student-to-teacher feedback, as</li> </ul>

4.1: Formative Assessment Process	Score	2 points	1 point	0 points
				appropriate.
<p><b>Metric 4: Action &amp; Adjustment</b> Materials guide educators and students to act on feedback and determine the next steps for learning.</p>		<ul style="list-style-type: none"> <li>Instructional materials ask students to reflect on their thinking and learning and/or assess their own learning</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Instructional materials include a comprehensive set of both extensions and interventions for students who need additional supports.</li> </ul>	<ul style="list-style-type: none"> <li>Instructional materials ask students to reflect on their thinking and/or assess their own learning.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Instructional materials include a comprehensive set of both extensions and interventions for students who need additional supports.</li> </ul>	<ul style="list-style-type: none"> <li>Instructional materials <u>do not ask</u> students to reflect on their thinking and learning or assess their own learning.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Instructional materials <u>do not include</u> a comprehensive set of both extensions and resources/interventions for students who need additional supports.</li> </ul>
<b>TOTAL</b>	_ / 8	Meets Expectations (7-8 points)   Partially Meets Expectations (4-6 points)   Does Not Meet Expectations (0-3 points)		

## Criterion 4.2: Performance Assessments

**Description:** Materials center science phenomena and engineering design problems that align with the depth, breadth, and cognitive demand of the standards. High-quality performance assessments:

- affirm students' funds of knowledge and interests.
- integrate the three dimensions to allow for multiple representations of thinking.
- can be iterated over time.

4.2 Performance Assessments	Score	2 points	1 point	0 points
<p><b>Metric 1: Alignment</b> Materials include performance tasks that show clear and full alignment to science standards and reflect the 3D focus by including the disciplinary core ideas, crosscutting concepts, and science and engineering practices present.</p>		<ul style="list-style-type: none"> <li>● Performance assessment tasks clearly align to the Oregon science standards at the appropriate grade-level (K-5) or grade-band (6-8, 9-12).</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Performance assessment tasks fully address each dimension (i.e., disciplinary core ideas, crosscutting concepts, and science and engineering practices) in service of sense-making about a phenomenon or problem.</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessment tasks clearly align to the Oregon science standards at the appropriate grade-level (K-5) or grade-band (6-8, 9-12).</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Performance assessment tasks address <u>at least two dimensions</u> (i.e., disciplinary core ideas, crosscutting concepts, and science and engineering practices) in service of sense-making about a phenomenon or problem.</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessment tasks <u>are not aligned</u> to the Oregon science standards at the appropriate grade-level (K-5) or grade-band (6-8, 9-12).</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>● Performance assessment tasks <u>do not fully address</u> the three dimensions (i.e., disciplinary core ideas, crosscutting concepts, and science and engineering practices) in service of sense-making about a phenomenon or problem.</li> </ul>
<p><b>Metric 2: Cultural Affirmation</b> Performance assessments utilize and affirm students' interests and cultural backgrounds. Tasks are suitable for both group and individual engagement.</p>		<ul style="list-style-type: none"> <li>● Performance assessments utilize and affirm students' interests and cultural background both for group and individual engagement.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Performance assessments represent the diversity of our state and local communities.</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessments utilize and affirm students' interests and cultural background both for group and individual engagement.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>● Performance assessments represent the diversity of our state and local communities.</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessments <u>do not utilize and affirm</u> students' interests and cultural background both for group and individual engagement.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Performance assessments <u>do not represent</u> the diversity of our state and local communities.</li> </ul>
<p><b>Metric 3: Authenticity</b> Performance assessments allow students to work with relevant science phenomena, engineering design problems, and authentic audiences.</p>		<ul style="list-style-type: none"> <li>● Performance assessments require students to apply scientific concepts in authentic contexts.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Performance assessments include opportunities for students to engage with authentic audiences.</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessments require students to apply scientific concepts in authentic contexts.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>● Performance assessments include opportunities for students to engage with authentic audiences.</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessments <u>do not</u> require students to apply scientific concepts in authentic contexts.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>● Performance assessments <u>do not</u> include opportunities for students to engage with authentic audiences.</li> </ul>
<p><b>Metric 4: Clarity &amp; Feedback</b> Performance assessments use clear scoring criteria and</p>		<ul style="list-style-type: none"> <li>● Performance assessments use scoring criteria that are clear and</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessments use scoring criteria that are clear and understandable</li> </ul>	<ul style="list-style-type: none"> <li>● Performance assessments <u>have unclear or missing</u> scoring criteria.</li> </ul>

4.2 Performance Assessments	Score	2 points	1 point	0 points
allow for multiple iterations of student thinking based on feedback.		understandable to students. <b>AND</b> <ul style="list-style-type: none"> <li>Performance assessments promote actionable feedback to students.</li> </ul>	to students. <b>OR</b> <ul style="list-style-type: none"> <li>Performance assessments promote actionable feedback to students.</li> </ul>	<b>AND</b> <ul style="list-style-type: none"> <li>Performance assessments <u>do not promote</u> feedback to students.</li> </ul>
<b>TOTAL</b>	_ / 8	Meets Expectations (7-8 points)	Partially Meets Expectations (4-6 points)	Does Not Meet Expectations (0-3 points)

## Criterion 4.3: Integrated Assessment System\*

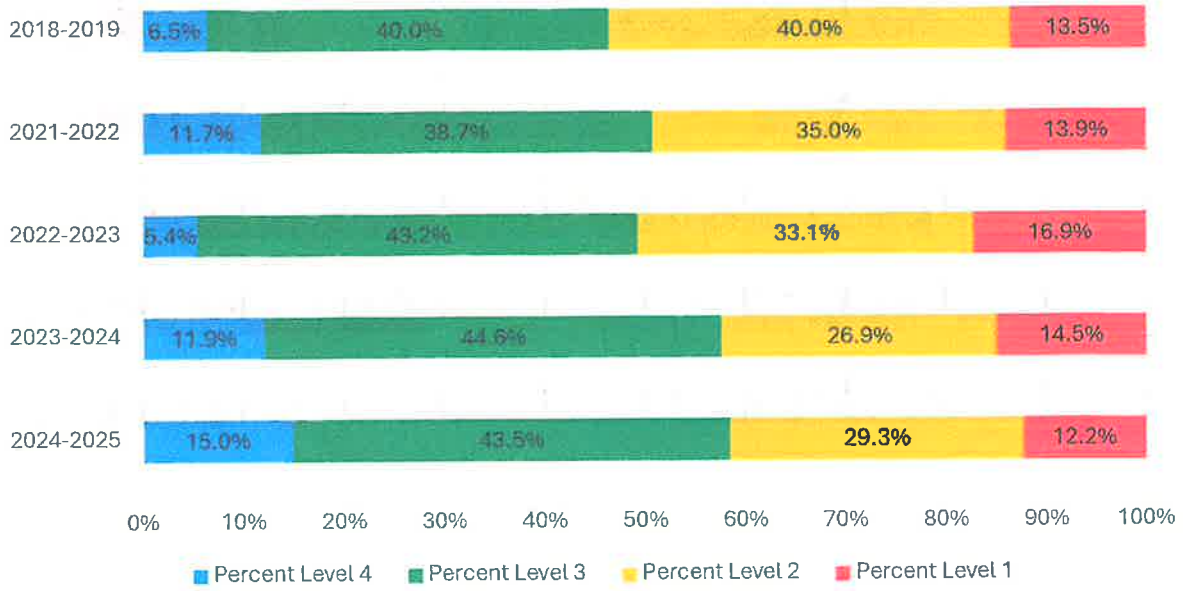
**Description:** Diagnostic, benchmark, and/or interim assessments are integrated into instructional materials in ways that support the learning process. Student results are interpreted relative to the performance expectations of the standards (i.e. criterion-referenced), as demonstrated by student evidence gathered in the learning environment, and recommend instructional next steps.

4.3: Integrated Assessment System*	Score	2 points	1 point	0 points
<p><b>Metric 1: Assessment Design</b> Diagnostic assessments are well-designed, rigorous, connected to standards, and offer multiple opportunities for demonstrations of knowledge.</p>		<ul style="list-style-type: none"> <li>Diagnostic assessments measure student’s performance on grade-level or course-specific standards by integrating the three dimensions.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Diagnostic assessments provide opportunities to transfer learning to phenomena or solve problems within new contexts.</li> </ul>	<ul style="list-style-type: none"> <li>Diagnostic assessments measure student’s performance on grade-level or course-specific standards by integrating the three dimensions.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Diagnostic assessments provide opportunities to transfer learning to phenomena or solve problems within new contexts.</li> </ul>	<ul style="list-style-type: none"> <li>Diagnostic assessments <u>do not</u> measure student’s performance on grade-level or course-specific standards by integrating the three dimensions.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Diagnostic assessments <u>do not</u> provide opportunities to transfer learning to phenomena or solve problems within new contexts.</li> </ul>
<p><b>Metric 2: Data Quality</b> The assessment system provides clear and actionable data that allow educators to respond to specific student strengths and opportunities for growth.</p>		<ul style="list-style-type: none"> <li>Assessment results are clear and understandable.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Assessment results are designed to inform next steps in the learning and teaching process.</li> </ul>	<ul style="list-style-type: none"> <li>Assessment results are clear and understandable.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>Assessment results are designed to inform next steps in the learning and teaching process.</li> </ul>	<ul style="list-style-type: none"> <li>Assessment results are <u>ambiguous or not easy to use</u>.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Assessment results <u>do not inform</u> any next steps in the learning and teaching process.</li> </ul>
<p><b>Metric 3: Responsiveness</b> The assessment system is connected to resources designed to meet students’ specific opportunities for growth. Intervention and extension materials effectively accelerate student learning. (These resources serve to answer the question, “Now what?”)</p>		<ul style="list-style-type: none"> <li>Assessment results connect to appropriate next steps such as extensions (to deepen understanding and application) AND interventions (to reinforce and, where needed, reteach concepts)</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Assessment results can be easily used by both educators and students.</li> </ul>	<ul style="list-style-type: none"> <li>Assessment results connect to appropriate next steps such as extensions (to deepen understanding and application) OR interventions (to reinforce and, where needed, reteach concepts)</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Assessment results can be easily used by both educators and students.</li> </ul>	<ul style="list-style-type: none"> <li>Assessment results <u>offer no</u> extensions or interventions</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Assessment results can be used <u>only by</u> educators.</li> </ul>
<p><b>Metric 4: Family Engagement &amp; Communication</b> If the assessment system provides reports and/or diagnostic information to families, those resources are accessible in multiple languages that allow</p>		<ul style="list-style-type: none"> <li>Assessment reports are easy to read and understandable by students and families.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Assessment reports are available in</li> </ul>	<ul style="list-style-type: none"> <li>Assessment reports are easy to read and understandable by students and families.</li> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <li>Assessment reports provide resources</li> </ul>	<ul style="list-style-type: none"> <li>Assessment reports <u>are not</u> easy to read or understandable by students and families</li> </ul> <p style="text-align: center;"><b>AND</b></p>

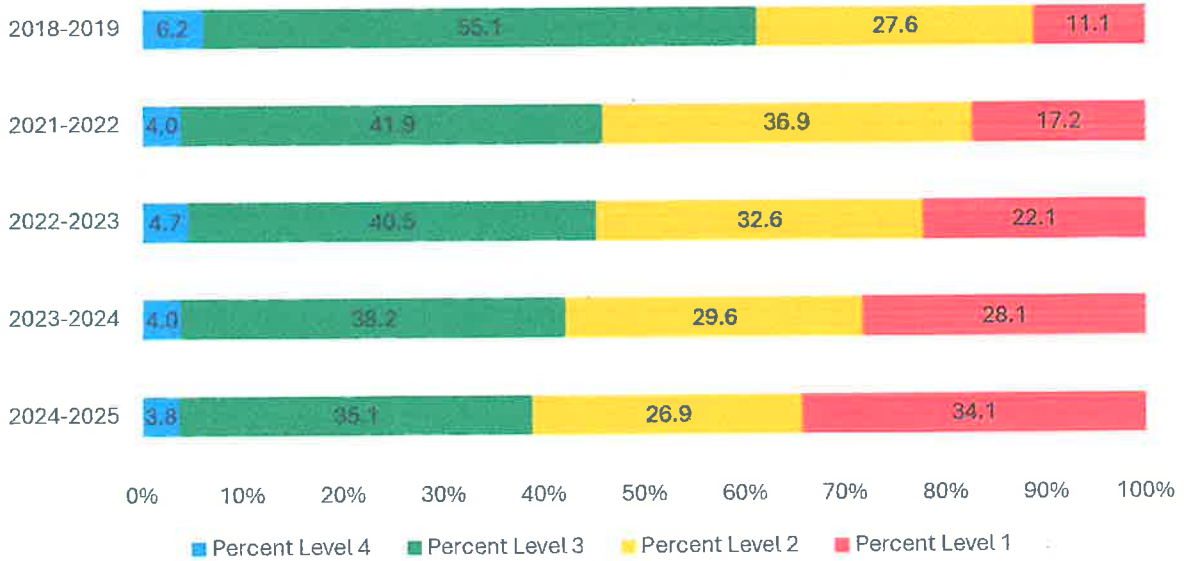
4.3: Integrated Assessment System*	Score	2 points	1 point	0 points
families to effectively partner with their child(ren) in the learning process.		English and at least one additional language. <b>AND</b> <ul style="list-style-type: none"> <li>Assessment reports provide resources that students and/or families can use to support any needed learning outside the classroom.</li> </ul>	that students and/or families can use to support any needed learning outside the classroom.	<ul style="list-style-type: none"> <li>Assessment reports <u>do not</u> provide resources that students and/or families can use to support any needed learning outside the classroom.</li> </ul>
<b>TOTAL</b>	_ / 8	Meets Expectations (7-8 points)    Partially Meets Expectations (4-6 points)    Does Not Meet Expectations (0-3 points)		

\*This criterion is not required. Quality indicators are provided for evaluation if an integrated assessment system is present.

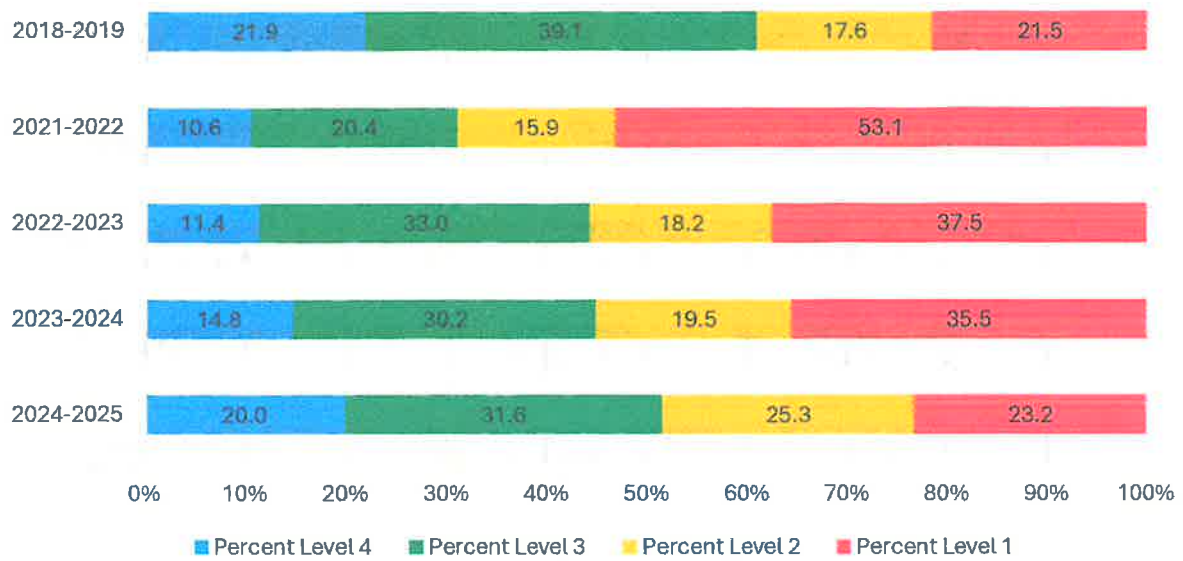
### Fifth Grade Science Proficiency



### Eighth Grade Science Proficiency



## High School Science Proficiency



Summary so far of K-12 District wide science curriculum adoption committee:

Looking at curriculums approved by ODE, using the ODE rubric to evaluate curriculums through our lens.

We came up with what was important to us, as ASD teachers. See above.

K-8 strongly looking at Amplify and OpenSciEd.

Please note: OpenSciEd had been approved by ODE 6-8, it has not been reviewed yet by ODE for K-5. All things point to it being reviewed and meeting over the summer. We may be recommending a curriculum K-5 using an independent review criteria.

<https://openscienced.org/why-openscienced/the-openscienced-difference/>

Committee is combing through these two curriculums using the ODE rubric and our additional ASD one to make a recommendation.

Committee members are still engaging teachers in their buildings to help with the recommendation.

9-12 looking at updated AP textbooks.

Why? 9<sup>th</sup>-10<sup>th</sup> grade science classes doing well! 9<sup>th</sup> grade on track rate, number of students passing, etc.

If we do not update AP books now, we risk them being out of date.

	Meets:	Partially meets:	Does not meet:
Offers help/tips for blended classrooms	Teachers manual explicitly addresses multi-grade level classrooms	Teacher manual makes some mention of multi-grade level classrooms or lists differentiation strategies	Makes no mention of multi-grade level classrooms and does not list differentiation strategies
Met on ODE Culturally Response criteria			
Includes hard copy books/materials for reading/less screen time	Includes “readers” or hands on books or magazine for students to use with the unit	Had printouts that teacher can make into a “packet” for hard copy reading/writing	100% screen/tech

Easy to implement	Scope and sequence of a lesson is easy and/or little prep is needed by the teacher (10-15 mins)	Scope and sequence of lesson seems complicated and/or prep is longer than 15 mins	Scope and sequence of lesson is hard to follow and/or prep is 30+ mins
-------------------	-------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------	------------------------------------------------------------------------



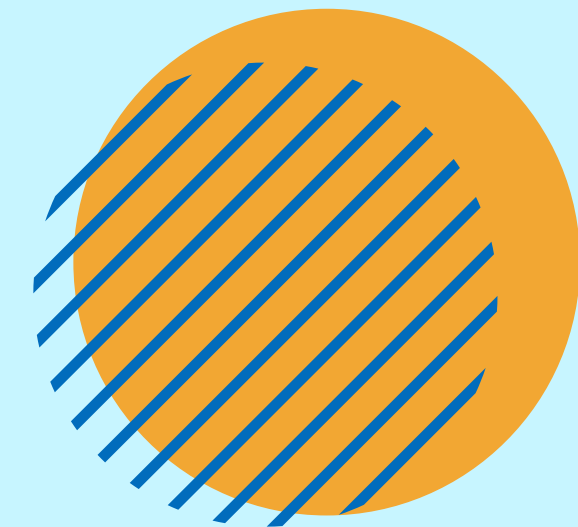
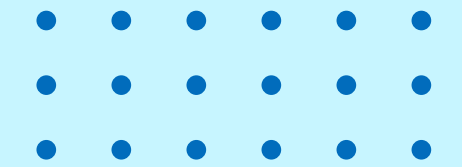
# ASD Health Curriculum Adoption

2025 -26



## Committee Members

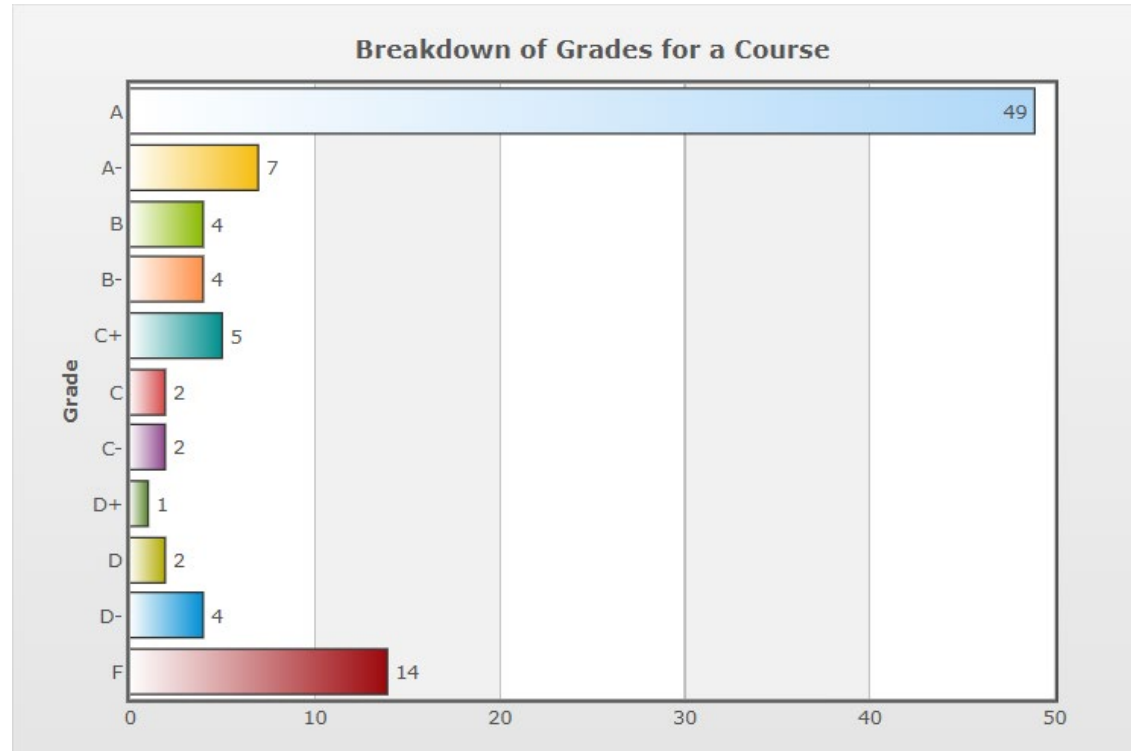
- Becca Laroi-AHS
- Hillary Cusenza-AHS
- Ericka Beck-Brattin-Trails
- Susan Holt-AMS
- Charlie Henry-WW
- Amanda Lacy-Walker/AHS
- Alex DeSantis-Student Services



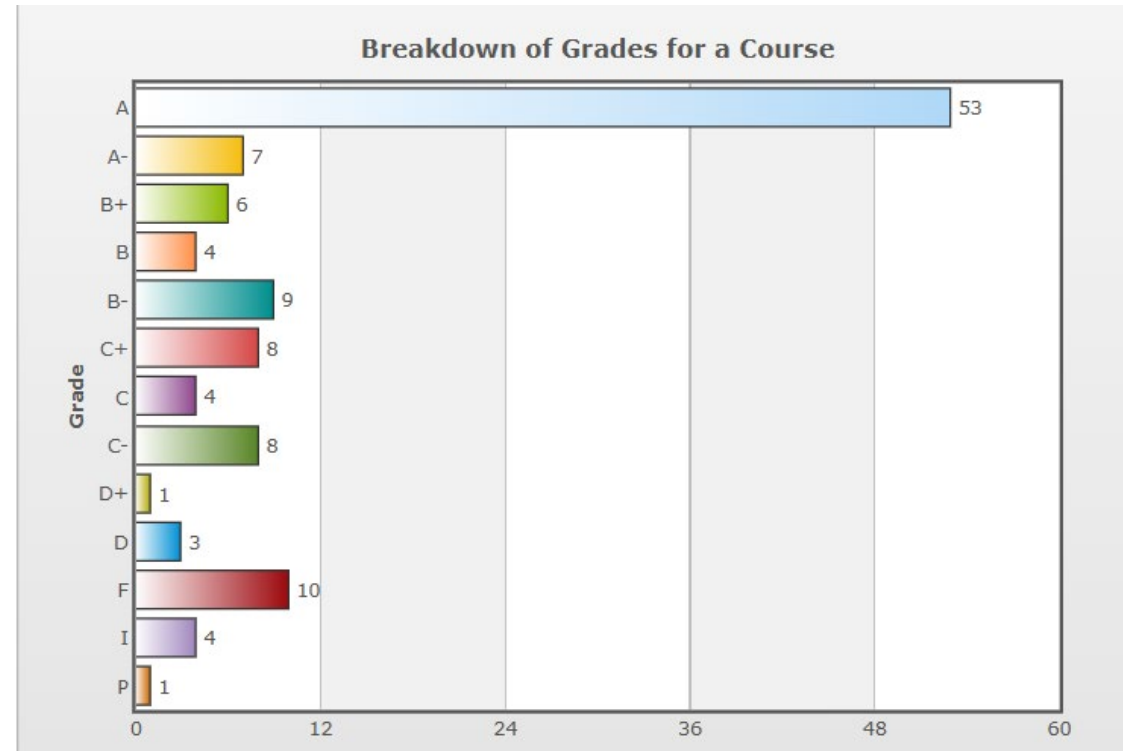


# Student Data-Personal Health 10th

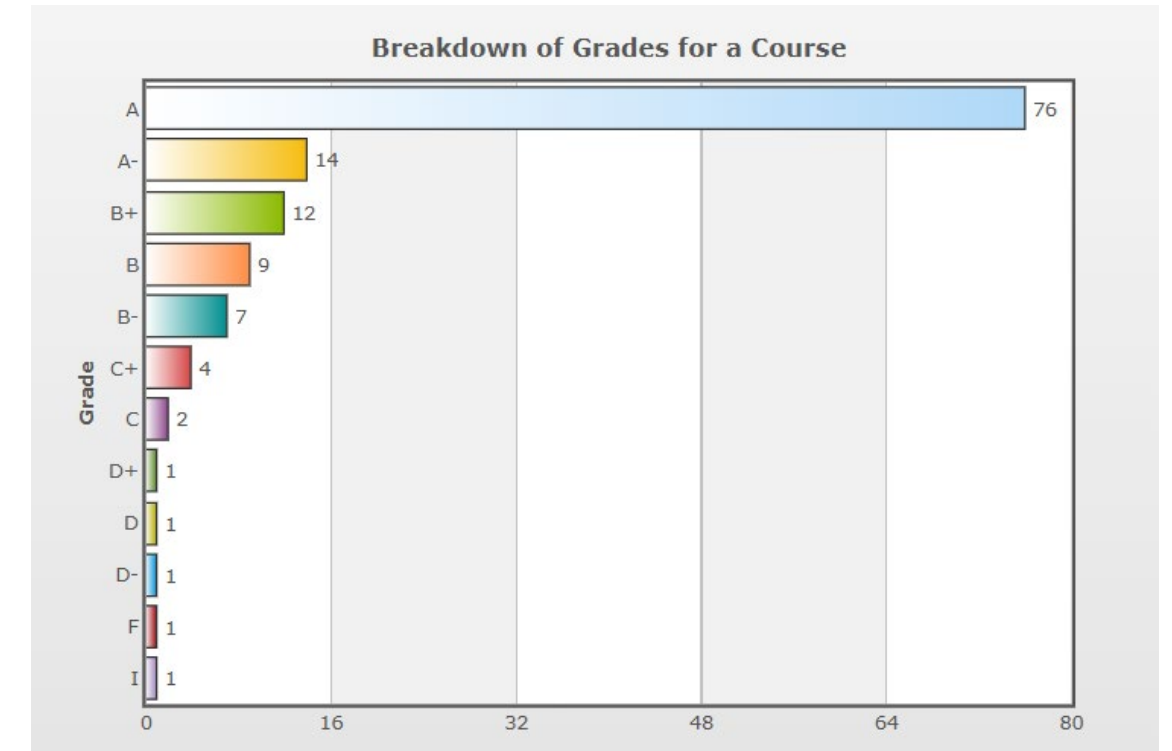
S1 23/24

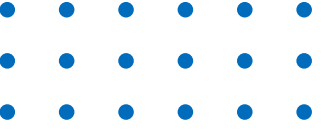


S2 23/24



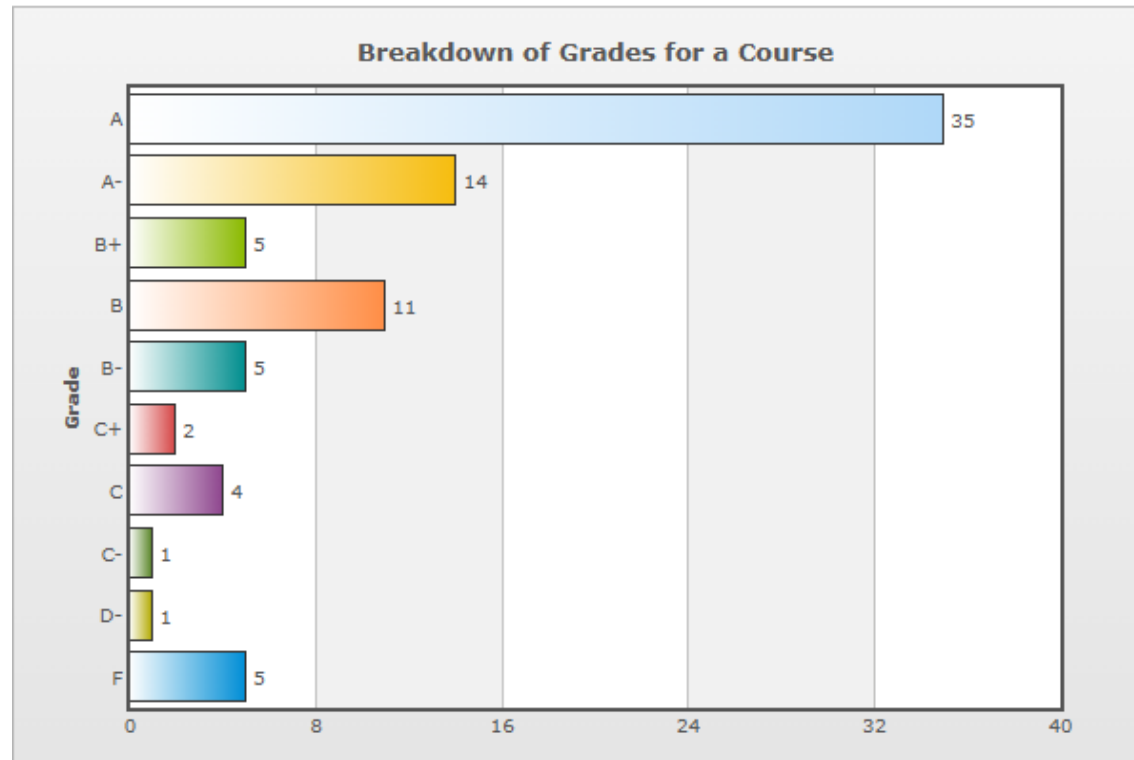
S1 25/26



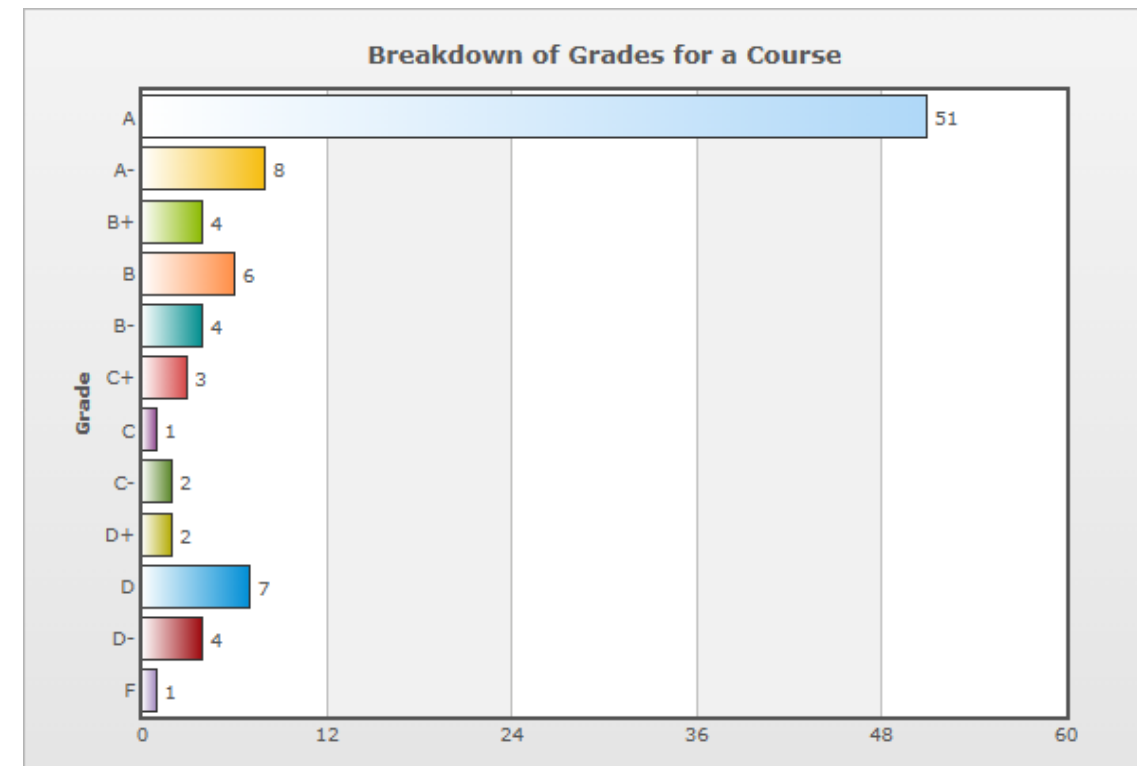


# Student Data-Family Health 11th

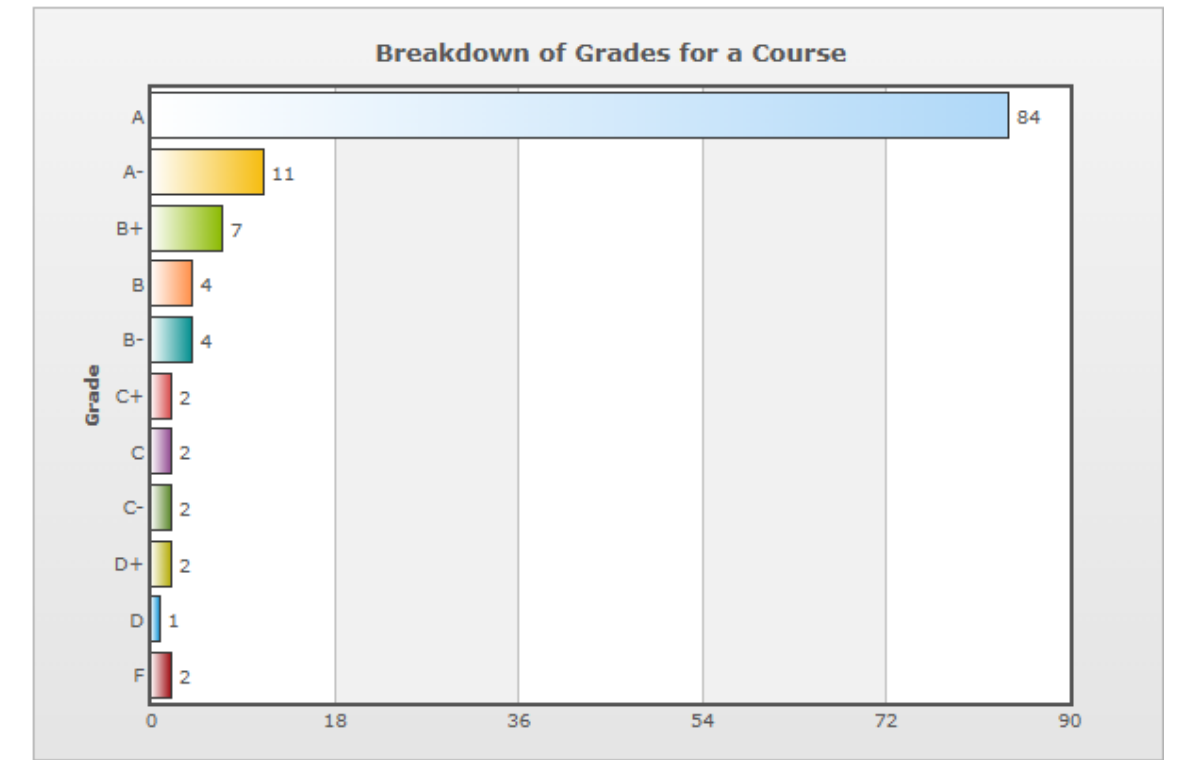
S1 24/25

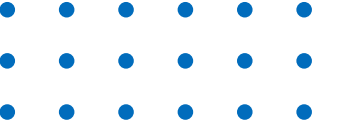


S2 24/25



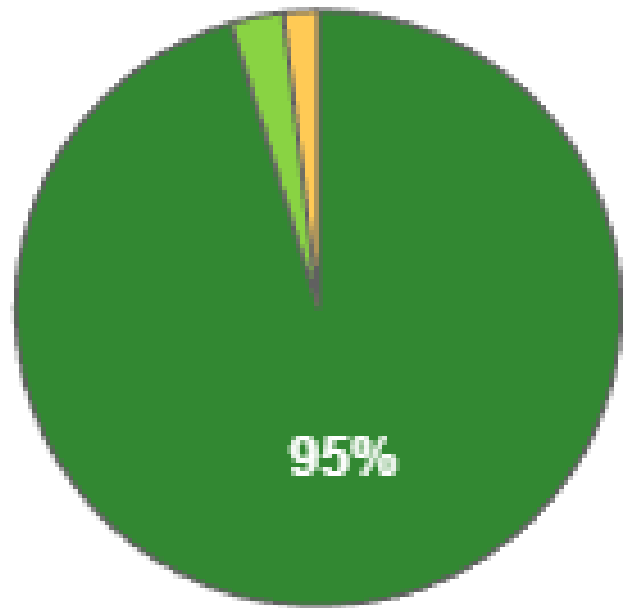
S1 25/26



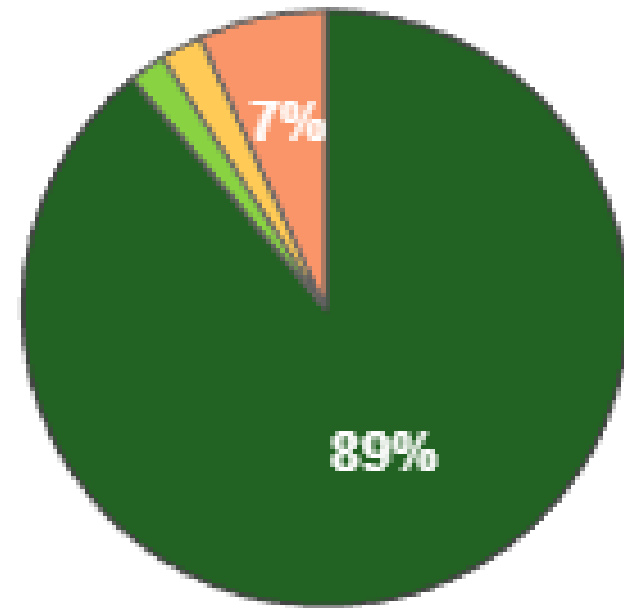


# Student Data-Wellness 6/7/8th

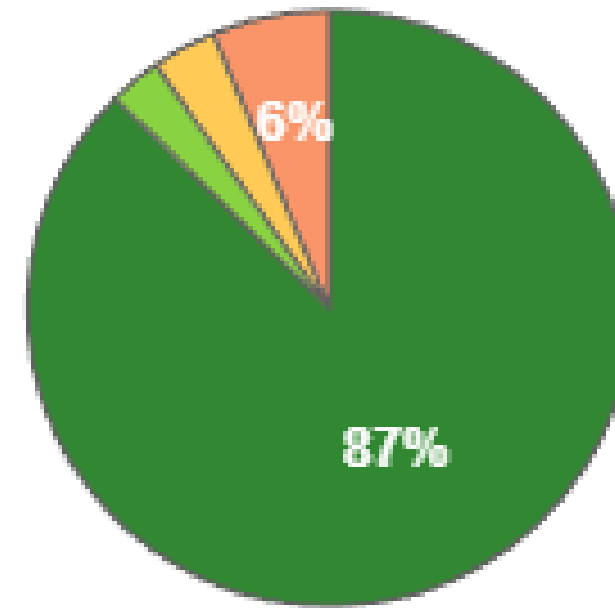
T1 24/25



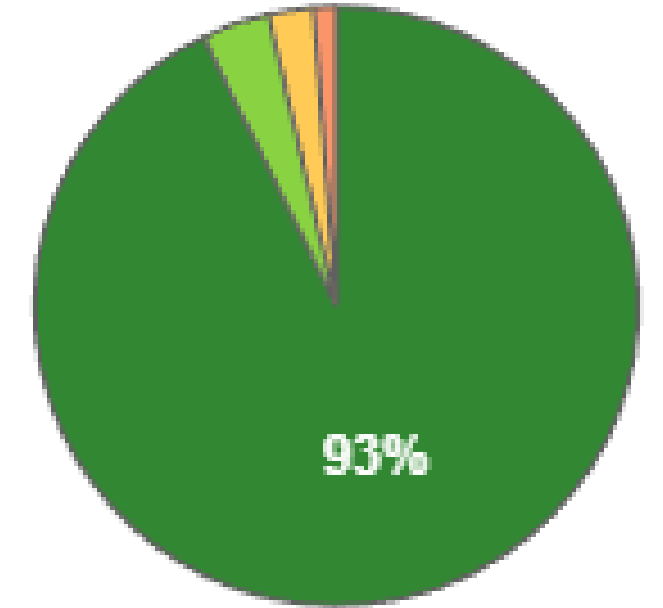
T2 24/25



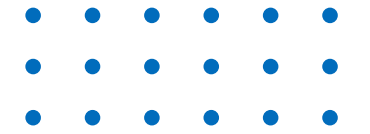
T3 24/25



T1 25/26



# ODE 2023 Health Standards

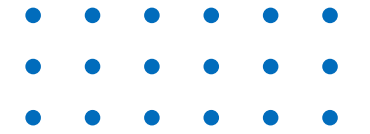


## Topic Areas

- Wellness and Health Promotion
- Safety and First Aid
- Substance Use, Misuse, and Abuse
- Food, Nutrition, and Physical Activity
- Social, Emotional, and Mental Health
- Healthy Relationships and Violence/Abuse Prevention
- Growth and Development
- Sexual and Reproductive Health



# ODE 2023 Health Standards

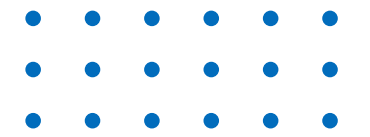


## Key Skills:

- Analyzing Influences
- Accessing Valid Health Information
- Interpersonal Communication
- Decision-Making
- Goal Setting
- Health and Safety Practices
- Advocacy



# ODE 2023 Health Standards



## **Additional Considerations:**

- Tribal History/Shared History
- Oregon Transformative Social Emotional Learning
- Erins Law
- Opioid Prevention Lessons

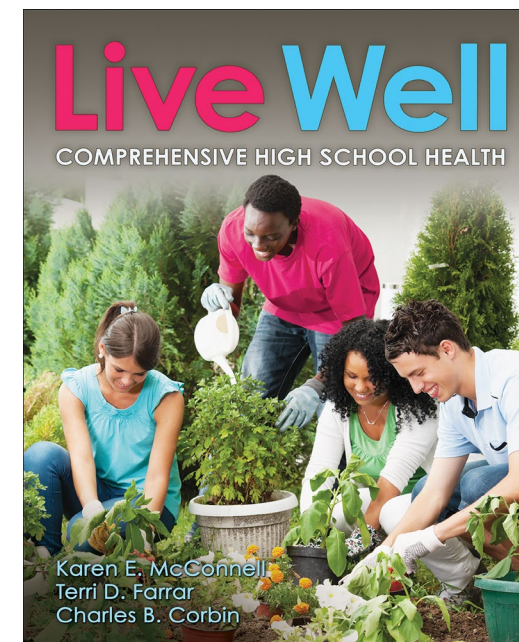


# Materials Review

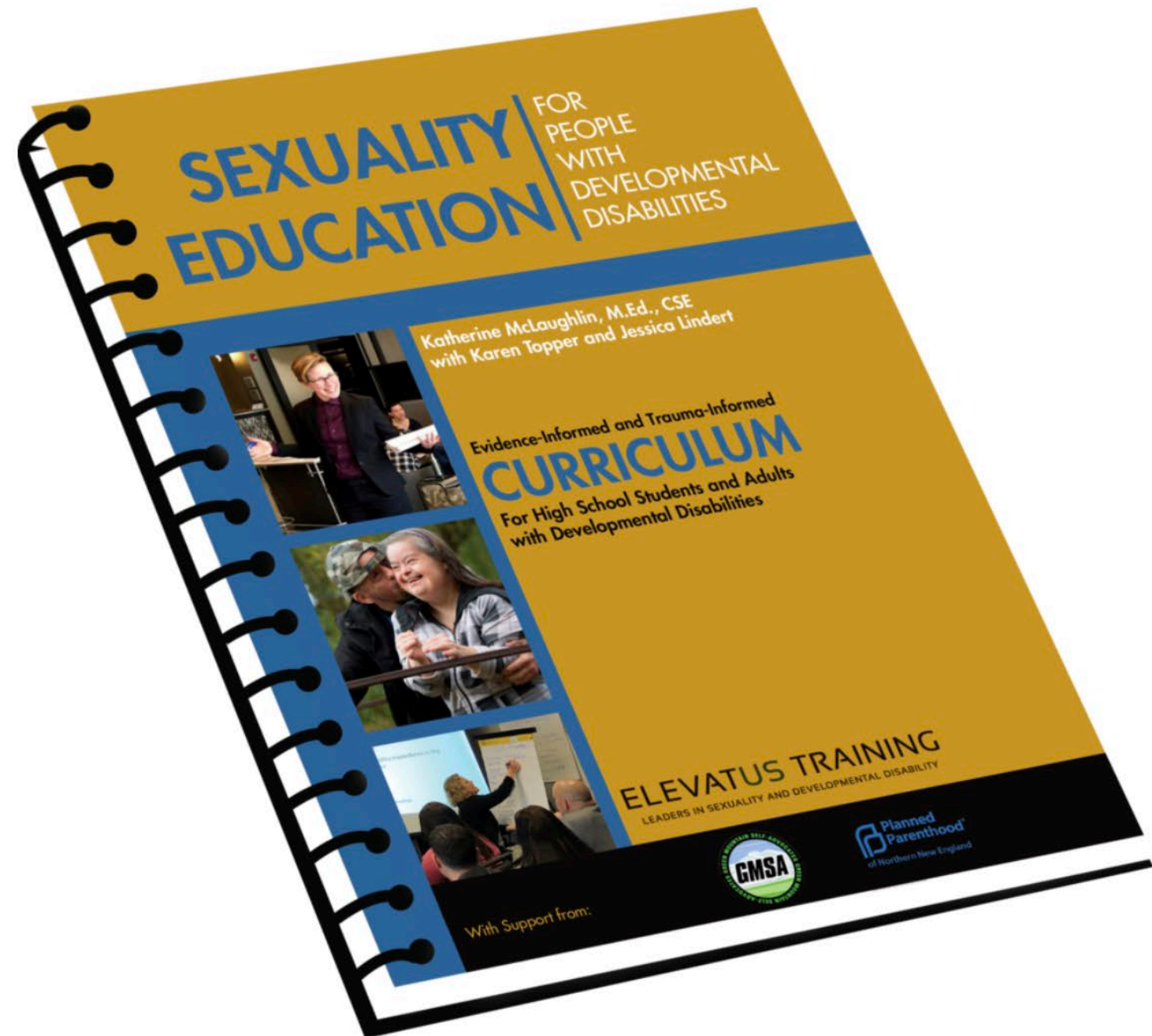
**K-5:** The Great Body Shop by Children's Health Market

**6-8:** Live Well Middle School Health by Human Kinetics  
The Great Body Shop by Children's Health Market

**9-12:** Live Well Comprehensive High School Health



## Everything You Need to Teach an Effective, Engaging Sexuality Class



This **one-of-a-kind** curriculum has been field-tested and praised by experts and laypeople alike. It's cognitively accessible and designed for teams of self-advocates, staff, and teachers to co-lead an inspiring and engaging sexuality class.

Included with the curriculum is a **comprehensive Instructor Manual** that provides tips on how to establish a sexuality education class and how to be an effective, engaging sexuality educator. It also outlines common challenges when teaching this topic and offers innovative strategies to help overcome them.

- ✓ Evidence-Informed. Read our [1-page summary \(PDF\)](#) of an independent assessment or the [full 32-page report \(PDF\)](#).
- ✓ Trauma-Informed.
- ✓ Suitable for high school through adult.
- ✓ Includes internet, social media, inclusive language, and all gender identities and expressions.

# Decision Making Matrix

## K-12 Health Curriculum Review Checklist

Curriculum: \_\_\_\_\_ Grade Level: \_\_\_\_\_ Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_

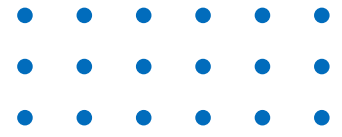
Rating Scale: 3 = Strong | 2 = Adequate | 1 = Weak

Criteria	(1-3)	Notes/Evidence
<b>1. ALIGNMENT AND CONTENT</b>		
Aligns with Oregon Health Education Standards		
Covers topic areas <ul style="list-style-type: none"> <li>• Wellness and Health Promotion (WHP)</li> <li>• Safety and First Aid (SFA)</li> <li>• Substance Use, Misuse, and Abuse (SUB)</li> <li>• Food, Nutrition, and Physical Activity (FNP)</li> <li>• Social, Emotional, and Mental Health (SEM)</li> <li>• Healthy Relationships and Violence/Abuse Prevention (HRVP)</li> <li>• Growth and Development (GD)</li> <li>• Sexual and Reproductive Health (SRH)</li> </ul>		
Develops health literacy and essential skills <ul style="list-style-type: none"> <li>• Analyzing Influences</li> <li>• Accessing reliable resources</li> <li>• Communication</li> <li>• Decision-Making</li> <li>• Goal setting</li> <li>• Health and Safety Practices</li> <li>• Advocate for Healthy Behaviors</li> </ul>		
Age-appropriate/ developmentally appropriate		
Scientifically and medically accurate		

Criteria	(1-3)	Notes/Evidence
<b>2. INSTRUCTION</b>		
Meaningful, skill-based activities with real-world connections		
Trauma Informed (avoids scare tactics and stigma, uses strength-based language).		
Well-organized and easy to navigate		
Accessible teacher guides		
Flexible lessons with a variety of assessment methods		
Family engagement tools		
<b>3. EQUITY &amp; ACCESS</b>		
Multiple formats and readability levels		
Support for diverse learners		
Represents diverse cultures, races, and abilities		
Free from stereotypes and bias		
Culturally responsive with inclusive practices/materials		

**Total Score:** \_\_\_\_ / 48

Highly Recommended (40-48)  Recommended (32-39)  Not Recommended (<32)



# Next Steps

- 01 Committee members review/score materials independently
- 02 Committee meets to share notes and discuss.
- 03 Bring proposal to School Board



## K-12 Health Curriculum Review Checklist

Curriculum: \_\_\_\_\_ Grade Level: \_\_\_\_\_ Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_

Rating Scale: 3 = Strong | 2 = Adequate | 1 = Weak

Criteria	(1-3)	Notes/Evidence
<b>1. ALIGNMENT AND CONTENT</b>		
Aligns with Oregon Health Education Standards		
Covers topic areas <ul style="list-style-type: none"> <li>• Wellness and Health Promotion (WHP)</li> <li>• Safety and First Aid (SFA)</li> <li>• Substance Use, Misuse, and Abuse (SUB)</li> <li>• Food, Nutrition, and Physical Activity (FNP)</li> <li>• Social, Emotional, and Mental Health (SEM)</li> <li>• Healthy Relationships and Violence/Abuse Prevention (HRVP)</li> <li>• Growth and Development (GD)</li> <li>• Sexual and Reproductive Health (SRH)</li> </ul>		
Develops health literacy and essential skills <ul style="list-style-type: none"> <li>• Analyzing Influences</li> <li>• Accessing reliable resources</li> <li>• Communication</li> <li>• Decision-Making</li> <li>• Goal setting</li> <li>• Health and Safety Practices</li> <li>• Advocate for Healthy Behaviors</li> </ul>		
Age-appropriate/ developmentally appropriate		
Scientifically and medically accurate		

Criteria	(1-3)	Notes/Evidence
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## 2. INSTRUCTION

Meaningful, skill-based activities with real-world connections		
Trauma Informed (avoids scare tactics and stigma, uses strength-based language).		
Well-organized and easy to navigate		
Accessible teacher guides		
Flexible lessons with a variety of assessment methods		
Family engagement tools		

## 3. EQUITY & ACCESS

Multiple formats and readability levels		
Support for diverse learners		
Represents diverse cultures, races, and abilities		
Free from stereotypes and bias		
Culturally responsive with inclusive practices/materials		

**Total Score:** \_\_\_\_\_ / 48

Highly Recommended (40-48)  Recommended (32-39)  Not Recommended (<32)



# MONTHLY SCHOOL BOARD FINANCIAL REPORT

**Ashland School District No. 5**  
**Financial Data through the Month Ending December 31, 2025**



**January 8, 2026**  
**Board Meeting**

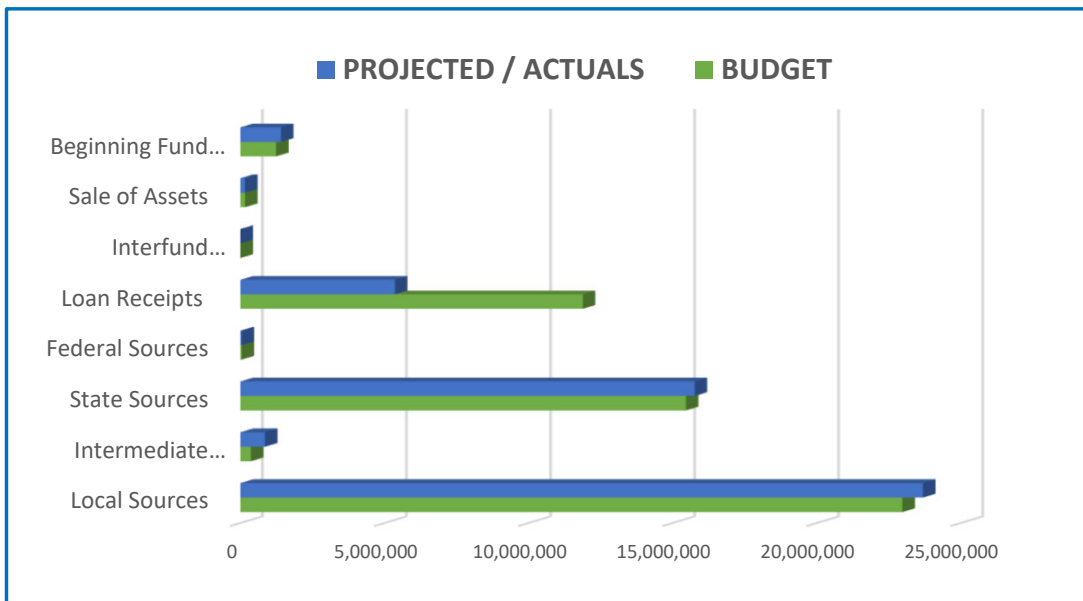
**Presented By:** Sherry Ely, Director of Business Services

# 2025.2026 GENERAL FUND (100)

## REVENUE

Financial Data Ending December 31, 2025

REVENUE SOURCES BY FUNCTION	BUDGET	PROJECTED / ACTUALS	(Over)/Under Budget
Local Sources	1000	22,974,370.00	23,685,633.42 (711,263.42)
Intermediate Sources	2000	365,000.00	850,000.00 (485,000.00)
State Sources	3000	15,459,445.00	15,766,099.37 (306,654.37)
Federal Sources	4000	40,000.00	40,000.00 0.00
Loan Receipts	5150	11,880,000.00	5,358,564.00 6,521,436.00
Interfund Transfers	5200	0.00	0.00 0.00
Sale of Assets	5300	160,000.00	160,000.00 0.00
Beginning Fund Balance	5400	1,235,405.00	1,405,000.00 (169,595.00)
		<b>52,114,220.00</b>	<b>47,265,296.78</b> <b>4,848,923.22</b>



### NOTES

**REVENUE:** Adjustments made to December Revenue - updated the Beginning Fund Balance to audited actual - a reduction of about \$300K to previous estimate - but higher than was budgeted by \$169K; reduced the State School Fund revenue to reflect the deposit of the transportation depreciation into Fund 277 - the Bus Replacement Fund - this deposit will be done in January.

Local Sources Include: Property Taxes, Reimbursements, Fees, and other Misc. Revenue.

Intermediate Sources Include: Flowthrough from ESD.

Federal Sources include: Federal Forest Fees

Sale of Assets include: Payment for the Sale of Briscoe

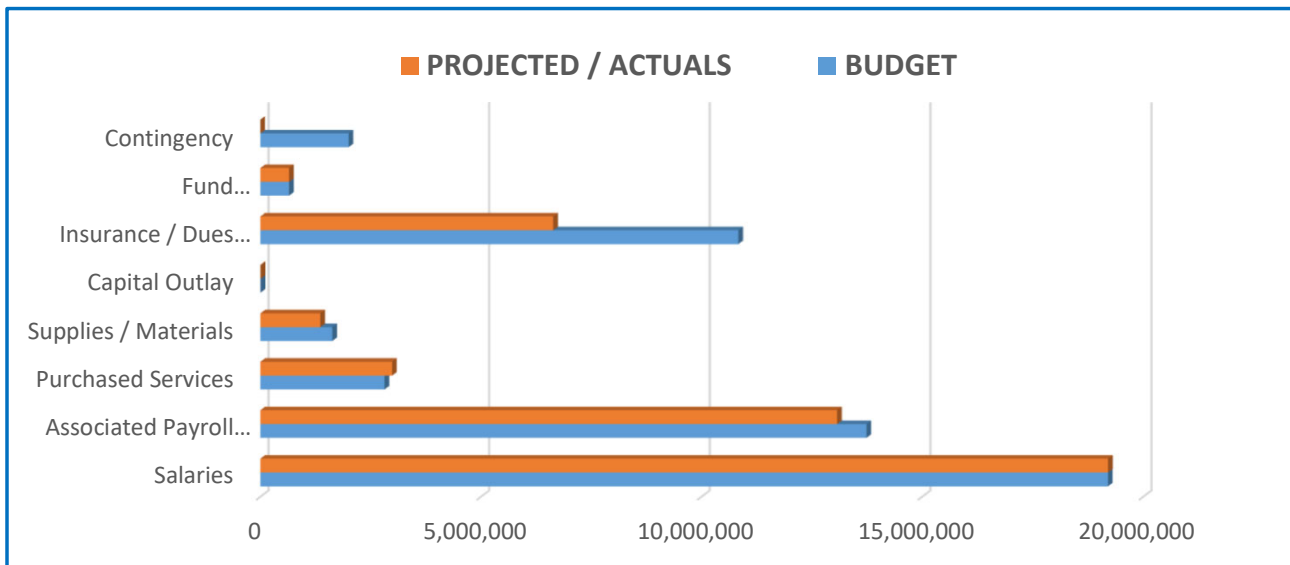
Source	2025.2026 Budget	Actual YTD Rev. 12.31.2025	Projected through 06.30.2026	Total Estimated 2025.2026	(Over)/Under Budget	Actual YTD Rev. 06.30.2025	2024.2025 Budget	(Over)/Under Budget
<b>SSF Funding</b>								
1111 Current Year Property Taxes	17,000,000	16,210,139	1,472,723	17,682,862	(682,862)	16,685,098	17,475,000	789,902
1112 Delinquent Property Tax	-	-	-	-	-	-	-	-
1190 Penalties & Interest on Taxes	9,500	2,347	7,668	10,015	-	10,280	-	(10,280)
3101 State School Support Funds	15,101,626	9,105,543	6,302,261	15,407,804	(306,178)	14,832,002	14,004,000	(828,002)
3101 SSF - Due to ODE	-	-	-	-	-	-	-	-
3103 Common School Fund	357,819	-	358,296	358,296	(477)	348,739	354,000	5,261
<b>Total SSF Funding</b>	<b>32,468,945</b>	<b>25,318,030</b>	<b>8,140,947</b>	<b>33,458,976</b>	<b>(989,516)</b>	<b>31,876,119</b>	<b>31,833,000</b>	<b>(43,119)</b>
<b>Total SSF Revenue</b>	<b>\$ 32,468,945</b>	<b>\$ 25,318,030</b>	<b>\$ 8,140,947</b>	<b>\$ 33,458,976</b>	<b>\$ (989,516)</b>	<b>\$ 31,876,119</b>	<b>31,833,000</b>	<b>(43,119)</b>
<b>Non State School Support Formula Sources</b>								
<b>Local Sources</b>								
1120 Local Option	4,800,000	4,480,214	393,974	4,874,189	(74,189)	4,717,915	5,200,000	482,085
1123 Local Option Penalties & Interest	2,700	650	2,181	2,831	(131)	2,912	-	(2,912)
1311 and 1312 Tuition	50,000	21,067	28,933	50,000	-	43,044	50,000	6,956
1412 Transportation Fees	17,500	4,360	8,663	13,022	4,478	18,684	25,000	6,316
1510 Earnings on Investments	750,000	238,097	482,000	720,097	29,903	660,557	900,000	239,443
1740 Fees	1,200	836	267	1,103	97	2,010	-	(2,010)
1910 Rentals	18,320	33,700	15,945	49,645	(31,325)	34,736	75,000	40,265
1920 Donations from Private Sources	25,100	18,853	12,550	31,403	(6,303)	907,657	25,000	(882,657)
1940 Serv Provided to Other districts	20,000	2,613	12,695	15,308	4,692	6,385	25,000	18,615
1960 Recovery of Prior Year Expenditures	15,000	11,721	7,500	19,221	(4,221)	14,747	10,000	(4,747)
1980 Fees Charged to Grants	150,000	22,003	127,124	149,127	873	139,797	300,000	160,203
1990 Miscellaneous Local Revenue	115,050	48,333	18,478	66,811	48,239	119,056	100,000	(19,056)
<b>Total Non Formula Local Sources</b>	<b>5,964,870</b>	<b>4,882,447</b>	<b>1,110,310</b>	<b>5,992,756</b>		<b>6,667,498</b>	<b>6,710,000</b>	<b>42,502</b>
<b>Intermediate Sources</b>								
2199 - Other Inter. Sources	365,000	-	850,000	850,000	-	819,410	800,000	(19,410)
<b>Total Intermediate Sources</b>	<b>365,000</b>	<b>-</b>	<b>850,000</b>	<b>850,000</b>	<b>-</b>	<b>819,410</b>	<b>800,000</b>	<b>(19,410)</b>
<b>State/Federal Sources</b>								
3299 Rest. From state	-	-	-	-	-	-	150,000	150,000
4700 Federal Rev	10,000	-	10,000	10,000	-	-	10,000	10,000
4801 Federal Forest	30,000	-	30,000	30,000	-	40,000	30,000	(10,000)
<b>Total State/Federal Sources</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>190,000</b>	<b>150,000</b>
<b>Other Sources</b>								
5150 Loan Receipts	11,880,000	5,358,564	-	5,358,564	-	2,124,188	-	-
5300 Sale/Loss of Fixed Assets	160,000	-	160,000	160,000	-	160,000	160,000	-
5400 Beginning Fund Balance	1,235,405	-	-	1,405,000	(169,595)	(2,004,188)	1,000,000	3,004,188
<b>Total Other Sources</b>	<b>13,275,405</b>	<b>-</b>	<b>160,000</b>	<b>6,923,564</b>	<b>(169,595)</b>	<b>280,000</b>	<b>1,160,000</b>	<b>880,000</b>
<b>Total Non SSF Revenue</b>	<b>\$ 19,645,275</b>	<b>\$ 4,882,447</b>	<b>\$ 2,160,310</b>	<b>\$ 13,806,320</b>	<b>\$ (169,595)</b>	<b>\$ 7,806,908</b>	<b>\$ 8,860,000</b>	<b>1,053,092</b>
<b>Total Resources</b>	<b>\$ 52,114,220</b>	<b>\$ 30,200,476</b>	<b>\$ 10,301,257</b>	<b>\$ 47,265,297</b>	<b>\$ 4,848,923</b>	<b>\$ 39,683,027</b>	<b>\$ 40,693,000</b>	<b>1,009,973</b>
				179		\$ 39,683,022		
							Estimated 24.25 EFB	1,458,426
								<b>Estimated Ending Fund Balance</b>
								<b>\$ 3,347,824</b>

# 2025.2026 GENERAL FUND (100)

## EXPENSES

Financial Data Ending December 31, 2025

EXPENSES BY OBJECT		BUDGET	PROJECTED / ACTUALS	(Over)/Under Budget
Salaries	100	19,201,356.00	19,202,982.94	(1,626.94)
Associated Payroll Costs	200	13,739,894.00	13,074,563.26	665,330.74
Purchased Services	300	2,815,114.00	2,986,637.08	(171,523.08)
Supplies / Materials	400	1,631,221.00	1,359,088.86	272,132.14
Capital Outlay	500	6,000.00	6,000.00	0.00
Insurance / Dues / Fees/Loan Pmnt	600	10,835,182.00	6,638,200.15	4,196,981.85
Fund Transfers/Flow Thru	700	650,000.00	650,000.00	0.00
Contingency	800	2,000,000.00	0.00	2,000,000.00
		<b>50,878,767.00</b>	<b>43,917,472.30</b>	<b>6,961,294.70</b>



### NOTES

**EXPENSE:** Adjustments to December expenditures: I have moved salary expense from IDEA to the General Fund as we are trending to overspend that fund. As we budget for 2026.2027 - we will need to be mindful of the continued reductions to IDEA and the need to budget those salary costs that can't be covered through IDEA funds into the General or other funds. I have also adjusted the insurance expense to reflect the need to supplement this funds. With the revenue and expenditure adjustments I have made - I am now projecting an Ending Fund Balance of \$3.347 million or 7.62%.

	2025.2026	Actual YTD EXP	Projected through	Total Estimated		%			
	Budget	12.31.2025	06.30.2026	2025.2026	(Over)/ Under Budget	Committed	2024.2025 Budget	2024.2025 YTD Expense	(Over)/Under Budget
<b>Instruction</b>									
1111 Elementary, K-5 or K-6	6,128,132.00	<b>2,012,310.78</b>	4,009,263.51	6,021,574.29	106,557.71	0.98	6,538,879.78	6,372,853.06	<b>166,026.72</b>
1113 Elementary Extracurricular	9,058.00	<b>455.06</b>	0.00	455.06			5,486.80	10,164.13	<b>-4,677.33</b>
1121 Middle/Junior High Programs	3,505,613.00	<b>1,258,926.13</b>	2,477,378.00	3,736,304.13	-230,691.13	1.07	4,073,027.82	3,883,237.01	<b>189,790.81</b>
1122 Middle/Junior High School Extracurricular	261,926.00	<b>114,994.33</b>	140,011.18	255,005.51	6,920.49	0.97	250,512.57	237,170.30	<b>13,342.27</b>
1131 High School Programs	5,568,609.00	<b>1,813,190.46</b>	3,681,372.29	5,494,562.75	74,046.25	0.99	5,378,092.35	5,017,450.91	<b>360,641.44</b>
1132 High School Extracurricular	945,412.00	<b>375,258.02</b>	497,061.82	872,319.84	73,092.16	0.92	1,001,075.58	789,165.23	<b>211,910.35</b>
1210 Programs for the Talented and Gifted	3,570.00	<b>1,690.99</b>	6,696.12	8,387.11	-4,817.11	2.35	11,871.50	8,933.85	<b>2,937.65</b>
1220 Restrictive Pgms for Students w/Disabilities	84,405.00	<b>10,438.81</b>	15,945.84	26,384.65	58,020.35	0.31	77,941.05	65,487.33	<b>12,453.72</b>
1227 Extended School Year	480.00	<b>0.00</b>	0.00	0.00			5,000.00	2,961.46	<b>2,038.54</b>
1250 Programs for Students w/Severe Disabilities	3,769,521.00	<b>1,316,182.86</b>	2,371,982.33	3,688,165.19	81,355.81	0.98	4,250,889.56	3,741,598.91	<b>509,290.65</b>
1280 Alternative Education	1,718,133.00	<b>644,172.75</b>	1,222,856.45	1,867,029.20	-148,896.20	1.09	1,695,037.18	1,630,659.77	<b>64,377.41</b>
1291 English Second Language Programs	300,404.00	<b>43,133.21</b>	185,298.05	228,431.26	71,972.74	0.76	144,493.32	124,504.85	<b>19,988.47</b>
1400 Summer School	0.00	<b>30,028.47</b>	0.00	30,028.47	-30,028.47			2,477.39	
<b>Total Instruction</b>	<b>22,295,263.00</b>	<b>7,620,781.87</b>	<b>14,607,865.59</b>	<b>22,228,647.46</b>	<b>57,532.60</b>		<b>23,432,307.51</b>	<b>21,886,664.20</b>	<b>1,545,643.31</b>
	22,295,263.00	7,620,781.87	14,607,865.59	22,198,618.99					
<b>Support Services</b>									
2110 Attendance and Social Work Services	68,188.00	<b>29,277.30</b>	36,153.11	65,430.41	2,757.59	0.96	60,641.00	60,306.77	<b>334.23</b>
2115 Student Safety	0.00	<b>0.00</b>	0.00	0.00	0.00		0.00	0.00	<b>0.00</b>
2120 Guidance Services	843,276.00	<b>260,566.18</b>	546,948.24	807,514.42	35,761.58	0.96	815,859.32	744,028.35	<b>71,830.97</b>
2130 Health Services	474,530.00	<b>92,434.56</b>	345,763.93	438,198.49	36,331.51	0.92	307,844.00	157,413.67	<b>150,430.33</b>
2140 Psychological Services	117,612.00	<b>36,504.00</b>	81,108.00	117,612.00	0.00	1.00	251,481.64	154.00	<b>251,327.64</b>
2150 Speech Pathology and Audiology Services	276,911.00	<b>176,921.11</b>	149,093.91	326,015.02	-49,104.02	1.18	443,149.54	552,920.96	<b>-109,771.42</b>
2190 Service Directions, Student Support Svcs	520,690.00	<b>223,899.06</b>	255,217.18	479,116.24	41,573.76	0.92	421,685.00	492,578.18	<b>-70,893.18</b>
2210 Improvement of Instruction Services	116,089.00	<b>58,039.64</b>	55,656.98	113,696.62	2,392.38	0.98	109,473.27	167,697.88	<b>-58,224.61</b>
2220 Library/Media Center	269,676.00	<b>103,292.59</b>	156,210.04	259,502.63	10,173.37	0.96	295,932.60	262,994.95	<b>32,937.65</b>
2230 Assessment and Testing	86,850.00	<b>853.05</b>	50,000.00	50,853.05	35,996.95	0.59	8,150.00	202,446.74	<b>-194,296.74</b>
2240 Staff Development	22,773.00	<b>15,484.79</b>	0.00	15,484.79	7,288.21	0.68	59,565.00	18,109.54	<b>41,455.46</b>
2310 Board of Education	221,555.00	<b>230,881.48</b>	3,375.00	234,256.48	-12,701.48	1.06	200,218.00	280,040.98	<b>-79,822.98</b>
2320 Office of the Superintendent Services	469,851.00	<b>230,874.83</b>	215,536.90	446,411.73	23,439.27	0.95	460,535.82	469,399.80	<b>-8,863.98</b>
2410 Office of the Principal Services	3,089,689.00	<b>1,471,663.56</b>	1,542,964.66	3,014,628.22	75,060.78	0.98	3,249,747.11	3,008,375.55	<b>241,371.56</b>
2490 Other Support Services—School Administration	143,729.00	<b>0.00</b>	0.00	0.00	143,729.00		900.00	129,227.87	<b>-128,327.87</b>
2520 Fiscal Services	690,003.00	<b>347,485.27</b>	293,183.28	640,668.55	49,334.45	0.93	698,011.86	847,082.37	<b>-149,070.51</b>
2540 Maintenance	4,217,104.00	<b>2,355,017.23</b>	1,772,837.05	4,127,854.28	89,249.72		4,285,988.28	4,209,493.92	<b>76,494.36</b>
2543 Care and Upkeep of Grounds Services	22,000.00	<b>22,457.52</b>	0.00	22,457.52	-457.52	1.02	39,000.00	35,880.03	<b>3,119.97</b>
2550 Student Transportation Services	1,190,376.00	<b>529,353.58</b>	611,037.05	1,140,390.63	49,985.37	0.96	1,212,285.73	1,437,419.46	<b>-225,133.73</b>
2640 Staff Services	493,855.00	<b>215,631.45</b>	234,698.89	450,330.34	43,524.66	0.91	406,257.66	324,169.99	<b>82,087.67</b>
2660 Technology Services	2,061,443.00	<b>1,033,874.91</b>	1,007,729.79	2,041,604.70	19,838.30	0.99	2,130,579.93	2,111,429.84	<b>19,150.09</b>
2700 Supplemental Retirement	317,304.00	<b>165,184.02</b>	175,527.66	340,711.68	-23,407.68		283,386.41	326,766.16	<b>-43,379.75</b>
<b>Total Support Services</b>	<b>15,713,504.00</b>	<b>7,599,696.13</b>	<b>7,533,041.67</b>	<b>15,132,737.80</b>	<b>580,766.20</b>		<b>15,740,692.17</b>	<b>15,837,937.01</b>	<b>-97,244.84</b>
	15,713,504.00	7,599,696.13	7,533,041.67	15,132,737.80	580,766.20	15,132,737.80			
<b>Community Services</b>									
3300 Welfare Activities Services	0.00	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			5,000.00	<b>0.00</b>	
<b>Total Community Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>Other Requirements</b>									
5120 Short Term Debt Service	10,220,000.00	<b>5,358,563.56</b>	547,523.48	5,906,087.04	4,313,912.96				
5200 Transfers of Funds	650,000.00	<b>0.00</b>	650,000.00	650,000.00	0.00	1.00	500,000.00	<b>500,000.00</b>	<b>0.00</b>
		<b>0.00</b>	0.00	0.00	0.00		15,000.00		<b>15,000.00</b>
6000 Contingency	2,000,000.00	<b>0.00</b>	0.00	0.00	2,000,000.00	1.00	1,000,000.00	<b>0.00</b>	<b>1,000,000.00</b>
7000 Unappropriated Ending Fund Balance	1,235,453.00	<b>0.00</b>	<b>0.00</b>	0.00	1,235,453.00	1.00	0.00	<b>0.00</b>	<b>0.00</b>
<b>Total Other Requirements</b>	<b>14,105,453.00</b>	<b>5,358,563.56</b>	<b>1,197,523.48</b>	<b>181,655,087.04</b>	<b>3,235,453.00</b>		<b>1,515,000.00</b>	<b>500,000.00</b>	<b>1,015,000.00</b>
		<b>0.00</b>							
<b>Total Requirements</b>	<b>52,114,220.00</b>	<b>20,579,041.56</b>	<b>23,338,430.74</b>	<b>43,917,472.30</b>	<b>8,196,747.70</b>		<b>40,692,999.68</b>	<b>38,224,601.21</b>	<b>2,468,398.47</b>

Ashland School District\_Appropriations

General Fund (100)	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
1000 Instruction	\$ 22,295,263.00	\$ 7,620,781.87	\$ 14,607,865.59	\$ 22,228,647.46	\$ -	\$ 66,615.54
2000 Support Services	\$ 15,713,504.00	\$ 7,599,696.13	\$ 7,533,041.67	\$ 15,132,737.80	\$ -	\$ 580,766.20
3000 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5120 Short Term Debt Service	\$ 10,220,000.00	\$ 5,358,563.56	\$ 547,523.48	\$ 5,906,087.04	\$ -	\$ 4,313,912.96
5200 Transfers	\$ 650,000.00	\$ -	\$ 650,000.00	\$ 650,000.00	\$ -	\$ -
6000 Contingency	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00
Sub Total	<b>\$ 50,878,767.00</b>	<b>\$ 20,579,041.56</b>	<b>\$ 23,338,430.74</b>	<b>\$ 43,917,472.30</b>	<b>\$ -</b>	<b>\$ 6,961,294.70</b>
7000 Unappropriated EFB	\$ 1,235,453.00	\$ -	\$ -	\$ -	\$ -	\$ 1,235,453.00
<b>Donations Fund Raising (105)</b>						
1000 Instruction	\$ 412,948.00	\$ 127,449.94	\$ 2,502.91	\$ 129,952.85	\$ -	\$ 282,995.15
2000 Support Services	\$ 11,990.00	\$ 3,598.11	\$ -	\$ 3,598.11	\$ -	\$ 8,391.89
3000 Community Services	\$ 4,900.00	\$ 1,981.14	\$ -	\$ 1,981.14	\$ -	\$ 2,918.86
	<b>\$ 429,838.00</b>	<b>\$ 133,029.19</b>	<b>\$ 2,502.91</b>	<b>\$ 135,532.10</b>	<b>\$ -</b>	<b>\$ 294,305.90</b>
<b>Class Fees (110)</b>						
1000 Instruction	\$ 260,046.00	\$ 34,996.27	\$ 1,904.66	\$ 36,900.93	\$ -	\$ 223,145.07
2000 Support Services	\$ 28,324.00	\$ 1,688.58	\$ -	\$ 1,688.58	\$ -	\$ 26,635.42
3000 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 288,370.00</b>	<b>\$ 36,684.85</b>	<b>\$ 1,904.66</b>	<b>\$ 38,589.51</b>	<b>\$ -</b>	<b>\$ 249,780.49</b>
<b>Special Revenue Funds</b>						
1000 Instruction	\$ 3,709,448.00	\$ 1,073,825.57	\$ 1,842,240.99	\$ 2,916,066.56	\$ -	\$ 793,381.44
2000 Support Services	\$ 2,388,745.00	\$ 724,182.48	\$ 1,272,412.98	\$ 1,996,595.46	\$ -	\$ 392,149.54
3000 Community Services	\$ 1,283,100.00	\$ 585,876.69	\$ 686,611.11	\$ 1,272,487.80	\$ -	\$ 10,612.20
4000 Facility Acquisition	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
5200 Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5300 Apportionment of funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	<b>\$ 7,421,293.00</b>	<b>\$ 2,383,884.74</b>	<b>\$ 3,801,265.08</b>	<b>\$ 6,185,149.82</b>	<b>\$ -</b>	<b>\$ 1,236,143.18</b>
<b>Debt Service (301)</b>						
5100 Debt Service	\$ 8,480,400.00	\$ 2,252,440.58	\$ 6,077,450.00	\$ 8,329,890.58	\$ -	\$ 150,509.42
Sub Total	<b>\$ 8,480,400.00</b>	<b>\$ 2,252,440.58</b>	<b>\$ 6,077,450.00</b>	<b>\$ 8,329,890.58</b>	<b>\$ -</b>	<b>\$ 150,509.42</b>
<b>Facilities (400)</b>						
2000 Support Services	\$ 396,515.00	\$ 23,262.51	\$ 17,398.74	\$ 40,661.25	\$ -	\$ 355,853.75
4000 Facilities Acquisition	\$ 7,065,009.00	\$ 1,701,012.13	\$ 1,368,078.56	\$ 3,069,090.69	\$ -	\$ 3,995,918.31
6000 Contingencies	\$ 3,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000.00
Sub Total	<b>\$ 10,461,524.00</b>	<b>\$ 1,724,274.64</b>	<b>\$ 1,385,477.30</b>	<b>\$ 3,109,751.94</b>	<b>\$ -</b>	<b>\$ 7,351,772.06</b>

Ashland School District\_Appropriations

**Internal Service Funds (600)**

2000 Support Services	\$ 10,342,014.00	\$ 3,220,404.57	\$ 4,066,723.56	\$ 7,287,128.13	\$ -	\$ 3,054,885.87
5200 Transfers	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -
6000 Contingencies	\$ 859,650.00	\$ -	\$ -	\$ -	\$ -	\$ 859,650.00
Sub Total	<b>\$ 11,226,664.00</b>	<b>\$ 3,220,404.57</b>	<b>\$ 4,091,723.56</b>	<b>\$ 7,312,128.13</b>	<b>\$ -</b>	<b>\$ 3,914,535.87</b>

**Trust & Agency Funds (700)**

1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Community Services	\$ 285,000.00	\$ 165,750.00	\$ -	\$ 165,750.00	\$ -	\$ 119,250.00
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	<b>\$ 285,000.00</b>	<b>\$ 165,750.00</b>	<b>\$ -</b>	<b>\$ 165,750.00</b>	<b>\$ -</b>	<b>\$ 119,250.00</b>
7000 Unappropriated EFB	\$ 13,750.00	\$ -			\$ -	

**Total Appropriations**

<b>\$ 89,471,856.00</b>	<b>\$ 30,495,510.13</b>	<b>\$ 38,698,754.25</b>	<b>\$ 69,194,264.38</b>	<b>\$ -</b>	<b>\$ 20,277,591.62</b>
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**Total Unappropriated**

<b>\$ 1,249,203.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,249,203.00</b>
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**TOTAL**

<b>\$ 90,721,059.00</b>	<b>\$ 30,495,510.13</b>	<b>\$ 38,698,754.25</b>	<b>\$ 69,194,264.38</b>	<b>\$ -</b>	<b>\$ 21,526,794.62</b>
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Fund	Description	7/1/2025 Budgeted Beginning Fund Balance*	Accounts Receivable	Budget Rev	Total Revenue	Budg Exp	Actual Grant Award	YTD Revenue	YTD Expenditures	Encumbrances	Balance as of 6/30/26
200	Special Revenue Funds	-		800,000	800,000	800,000		-	-	-	-
201	Southern Promise Grant	953		-				-	-	-	953
203	Staff Health Center	1,315		14,527	15,842	14,527		-	604	-	711
205	SOU (NSF Prime) Grant	5,767		-	5,767	-		-	-	-	5,767
206	ODE CTE Program Grants		3,732	-	3,732			-	3,732	-	(0)
207	SOESD - SOREN	-		-	-			-	-	-	-
208	TAP Grants (ODE)	-		-	-			-	-	-	-
209	Ashland Community Health Intern Grant	17,992	8,190	-	26,182			-	17,705	8,477	0
210	SPED Miscellaneous Grants	-	-	-	-			-	-	-	-
211	Title III via SOESD	-	908	5,000	5,908	5,000		-	895	-	13
213	Helman Soroptimist Grant	155		-	155			-	-	-	155
214	Title IV-A	-	26,703	62,149	88,852	62,149	52,407	-	34	-	79,076
220	EIIS Grant	-		7,600	7,600	7,600		-	-	-	-
221	Title I-A	-	90,318	711,483	801,801	711,483	683,533	94,335	184,653	343,890	154,989
222	Title II A	-		98,641	98,641	98,641	89,349	61,210	49,406	11,374	28,569
229	IDEA	2,844	205,299	470,026	678,169	470,026	442,815	136,427	268,418	382,540	0
251	Student Investment Account	-	448,770	2,507,495	2,956,265	2,507,495	2,507,495	428,190	876,960	1,616,315	14,219
252	Measure 98	-		756,062	756,062	756,062	730,879	364,440	234,396	483,053	13,430
256	Farm to Education	-	590	25,000	25,590	25,000	25,000	-	590	-	24,410
262	BAASS	-		3,055	3,055	3,055		-	-	-	-
266	AMS Student Body	-		-	-			-	-	-	-
267	AHS Student Body Account	89,752		-	89,752	-		9,751	7,161	-	92,342
270	Early Literacy Success	-	19,787	-	19,787		157,438	-	19,787	119,956	17,695
274	E-rate Funds	13,851		-	13,851			-	-	-	13,851
276	Equipment Replacement Fund	26,001		-	26,001			-	2,899	-	23,103
277	Transportation Fund	-	185,000	185,000	370,000	185,000		-	13,500	160,000	11,500
280	Senate Bill 1149	17,845		6,000	23,845	21,000	-	3,502	-	-	21,347
282	ASPIRE Partnership Grant	10,441		-	10,441	14,441		1,992	-	-	10,441
283	AHS Dual Credit - ASF Support	5,000		-	5,000			-	-	-	5,000
285	Fast Forward Fund	6,860		-	6,860	6,900		-	2,149	126	4,585
286	ASF - Strings, Band, Orchestra	-		-	-			-	-	-	-
287	Fee Fund	7,632		-	7,632	-		-	-	-	7,632
288	Technology Fund	24,682		-	24,682	-		-	-	-	24,682
289	Class of 1958 (Fee Fund-OCF)	7,564		-	7,564	-		-	-	-	7,564
290	OSU Outdoor School Program	-	76,880	125,000	201,880	125,000	83,362	-	76,880	-	6,481
291	Ashland Schools Foundation	44,120		150,000	194,120	198,083		103,898	38,871	1,533	107,613
292	Affinity Group Funding	5,661	11,874	-	17,535	-		-	6,188	11,347	(0)
294	Technology Infusion/Ashland Rotary-Walker School	341		-	341	-		-	-	-	341
295	Contributions/Donations	38,669		-	38,669	34,592		-	600	-	38,069
296	AHAA Grants	1,168		-	1,168	-		-	-	-	1,168
297	OEA Choice Trust Wellness Program	294	25,000	25,000	50,294	50,000		-	170	-	25,124
298	LGBTQ2SIA Consortium	23,389		15,000	38,389	37,033		-	772	10,649	11,968
299	Nutrition Services	163,170	675,288	1,270,000	2,108,458	1,270,000		391,060	577,514	652,004	0
		-		-	-			-	-	-	-
		-		-	-			-	-	-	-
	<b>Grand Total</b>	<b>\$ 515,467</b>	<b>\$ 1,778,339</b>	<b>7,237,038</b>	<b>9,530,844</b>	<b>7,403,087</b>	<b>\$ 4,772,278</b>	<b>\$ 1,594,803</b>	<b>\$ 2,383,885</b>	<b>\$ 3,801,265</b>	<b>880,934</b>



# Financial Statements

and Supplementary Information

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
ASHLAND, OREGON**

For the year ended June 30, 2025

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
ASHLAND, OREGON  
YEAR ENDED JUNE 30, 2025**

**BOARD OF EDUCATION AS OF JUNE 30, 2025**

Rebecca Dyson	Chair
Jill Franko	Vice-chair
Eva Skuratowicz	Director
Dan Ruby	Director
Russell Hatch	Director

**All board members receive mail at the address listed below:**

**Administrative Office:  
885 Siskiyou Blvd.  
Ashland, Oregon 97520**

**ADMINISTRATIVE STAFF AS OF JUNE 30, 2025**

Jospeh Hattrick	Superintendent
Sherry Ely	Interim Director of Business Services

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
ASHLAND, OREGON**

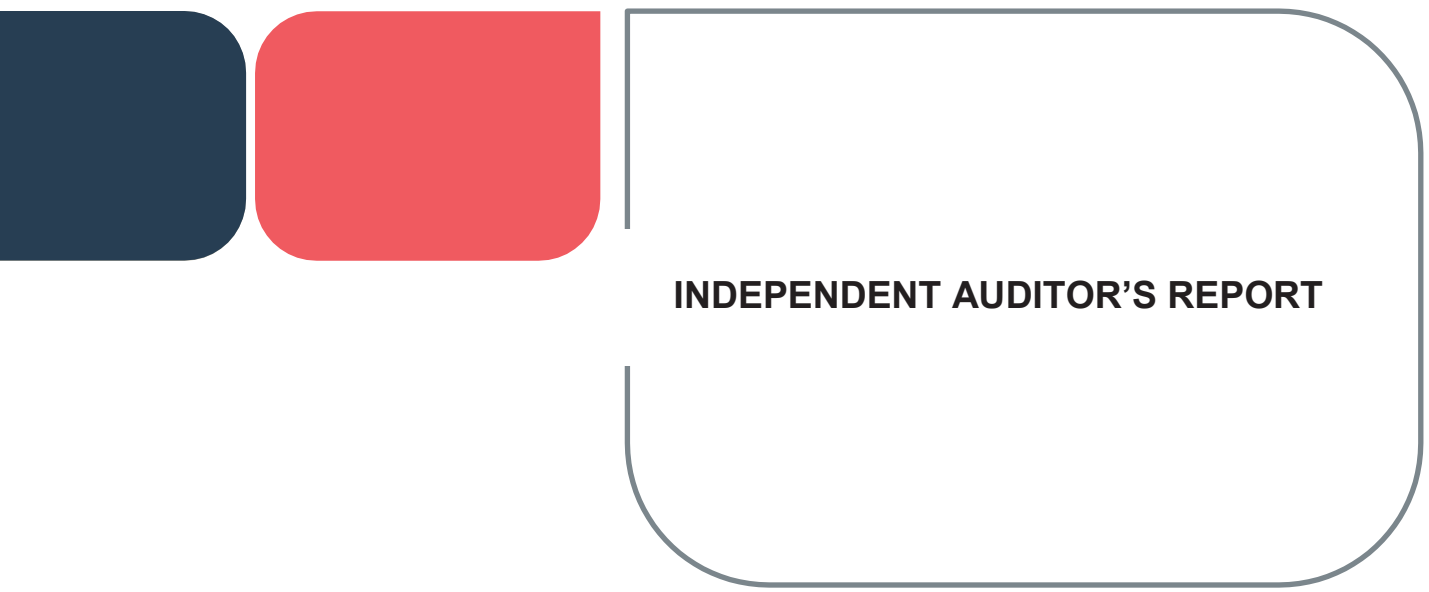
**YEAR ENDED JUNE 30, 2025**

**TABLE OF CONTENTS**

<b>Independent Auditor's Report</b>	A1-A3
<b>Management's Discussion and Analysis</b>	B1-B7
<b>Basic Financial Statements:</b>	
Government-Wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet – Governmental Funds	3
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	6
Statement of Net Position – Internal Service Fund	7
Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Fund	8
Statement of Cash Flows – Internal Service Fund	9
Statement of Net Position – Fiduciary Fund	10
Statement of Changes in Fiduciary Net Position – Fiduciary Fund	11
Notes to the Basic Financial Statements	12-48
<b>Required Supplementary Information:</b>	
Schedule of the District's Proportionate Share of the Net OPEB Asset/(Liability) and Schedule of the District's Contributions – OPERS	49
Schedule of the District's Proportionate Share of the Net Pension Asset/(Liability) and Schedule of the District's Contributions - RHIA	50
Statement of Change in the District's Total Pension (Stipend) Liability and Related Ratios	51
Schedule of Changes in the District's Total OPEB (Medical Subsidy) Liability and Related Ratios	52
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
General Fund	53
Special Revenue Fund	54
<b>Supplementary Information:</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Debt Service Fund	55
Capital Project Fund	56
Internal Service Fund	57
Fiduciary Fund	58

## TABLE OF CONTENTS (CONTINUED)

Schedule of Property Tax Transactions	59
Supplementary Information as Regulated by the Oregon State Department of Education - Form 581-3211-C	60
<b>Independent Auditor's Report Required by Oregon State Regulations</b>	61-62
<b>Additional Reports and Schedules Required by Uniform Guidance:</b>	
<b>Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	63-64
<b>Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance</b>	65-67
<b>Schedule of Expenditures of Federal Awards</b>	68
<b>Notes to Schedule of Expenditures of Federal Awards</b>	69
<b>Schedule of Findings and Questioned Costs</b>	70-71
<b>Summary Schedule of Prior Year Audit Findings</b>	72



**INDEPENDENT AUDITOR'S REPORT**

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Jackson County School District No. 5  
Ashland, Oregon

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jackson County School District No. 5 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position, 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 auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's 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.

#### **Emphasis of Matter – Change in Accounting Principle**

As discussed in Note 1 to the financial statements, the District changed its method of accounting for compensated absences due to the adoption of GASB 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the 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 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 GAAS 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 internal control. 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 financial statements.

In performing an audit in accordance with GAAS 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 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 financial statements.
- Obtain an understanding 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 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 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 internal 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, certain pension schedules, certain other post-employment benefit schedules, and the general and major special revenue governmental funds budgetary comparison 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 management's discussion and analysis, pension schedules, and other post-employment benefit schedules 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 management's discussion and analysis, pension schedules, and other post-employment benefit schedules because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The general and major special revenue governmental funds budgetary comparison information are the responsibility of management and were derived from and relate 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 general and major special revenue governmental funds budgetary comparison information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information listed in the Table of Contents is presented for purposes of additional analysis and is not required as part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations 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. Such information 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. The 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 and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

### **Other Reporting Required by the State of Oregon**

In accordance with Oregon State Regulations, we have also issued our report dated December 17, 2025 on our consideration of the District's compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes (ORS) as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*. The purpose of that report is to describe the scope of our testing necessary to address the required provisions of ORS, and not to provide an opinion on compliance with such provisions.



Benjamin R. Cohn, CPA  
Sorren CPA's, PC  
Medford, Oregon  
December 17, 2025



**MANAGEMENT'S DISCUSSION AND  
ANALYSIS**

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

As management of Jackson County School District No. 5 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the basic financial statements and the accompanying notes to those financial statements. It should also be noted that all amounts included in text below are rounded for ease of reading.

**FINANCIAL HIGHLIGHTS**

- In the government-wide statements, the assets and deferred outflows of the District exceeded liabilities/deferred inflows at June 30, 2025 by \$16.8 million. Of this amount, \$46.2 million represents the District's net investment in capital assets, \$5.7 million is restricted, and the deficit of \$35 million is considered unrestricted.
- For the fiscal year ended, the District's total net position increased by \$1.2 million. In the prior year, the District's total net position decreased by \$1.3 million. The increase in performance during fiscal 2025 compared to fiscal 2024 can mostly be attributed to the Full Faith and Credit loan.
- The District's governmental funds report a combined ending fund balance of \$7.6 million, a decrease of \$7.3 million from the prior year.
- The District's total long-term debt increased by \$18 thousand during the 2024-2025 fiscal year primarily as a result of issuance of new debt. More information may be found in note 4 to the financial statements.
- Capital assets increased by \$12.4 million from \$141.7 million to \$154 million. More information may be found in note 3 to the financial statements.
- The District implemented GASB 101, Compensated Absences, during the current year. This resulted in a reduction to beginning net position of \$3.3 million.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management's Discussion and Analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components:

1. Government-wide financial statements.
2. Fund financial statements.
3. Notes to the basic financial statements.

This report also contains supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. These statements include:

***Statement of Net Position.*** The *Statement of Net Position* presents information on all of the assets and liabilities of the District at year-end. Net position is what remains after the liabilities have been recognized. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Statement of Activities.** The *Statement of Activities* presents information showing how the net position of the District changed over the year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

In the government-wide financial statements, the District's activities are shown in one category:

**Governmental Activities.** Most of the District's basic functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities acquisition and construction. These activities are primarily financed through property taxes, Oregon's State School Fund and other intergovernmental revenues.

The government-wide financial statements can be found as listed in the Table of Contents of this report.

**Fund financial statements**

The *fund financial statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** The *governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Activities, respectively.

The District maintains four individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General, Special Revenue, Debt Service, and Capital Projects Funds, all of which are considered to be major funds.

**Proprietary Funds** are used to accumulate and allocate costs internally among the District's various functions. The District also uses its internal service fund for self-insurance purposes, primarily for employees' unemployment benefits, workers compensation and health insurance.

**Fiduciary Funds** are used to account for resources held for the benefit of parties by the District in a trustee capacity. These funds include scholarships for students graduating. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs.

The basic governmental fund financial statements can be found as listed in the Table of Contents of this report.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Notes to the basic financial statements**

The *notes to the basic financial statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. Information such as significant accounting policies and detail of certain assets/deferred outflows and liabilities/deferred inflows are included in the notes which should be read in conjunction with the basic financial statements. The notes to the basic financial statements can be found as listed in the Table of Contents of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning the District's major governmental funds.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The District's assets/deferred outflows exceeded liabilities/deferred inflows by \$16.8 million at June 30, 2025. At June 30, 2024 District liabilities/deferred inflows were greater than assets/deferred outflows by \$18.9 million.

<b>Changes in Net Position Governmental Activities</b>			
	June 30, 2025	June 30, 2024*	Increase/(Decrease)
Current and other assets	\$ 17,296,863	\$ 25,827,244	\$ (8,530,381)
Net OPEB asset	684,897	494,234	190,663
Net capital assets	154,100,829	141,688,480	12,412,349
<b>Total assets</b>	172,082,589	168,009,958	4,072,631
Deferred outflow of resources	18,628,540	16,157,320	2,471,220
Current liabilities	24,254,649	15,283,628	8,971,021
Net pension liability & OPEB	42,625,795	37,295,405	5,330,390
Long-term obligations	102,427,206	107,857,646	(5,430,440)
<b>Total liabilities</b>	169,307,650	160,436,679	8,870,971
Deferred inflow of resources	4,616,197	4,873,073	(256,876)
<b>Net position:</b>			
Net investment in capital assets	46,157,565	28,589,727	17,567,838
Restricted	5,677,416	18,825,896	(13,148,480)
Unrestricted	(35,047,699)	(28,558,097)	(6,489,602)
<b>Total Net Position</b>	\$ 16,787,282	\$ 18,857,526	\$ (2,070,244)

\*prior to restatement

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

As noted previously, net position may serve over time as a useful indicator of a government's financial position. Net position decreased by \$1.2 million from the prior year.

Capital assets, which consist of the District's land, construction in progress, buildings, building improvements, vehicles and equipment, and right of use assets represent about 80.8% of total assets/deferred outflows. The remaining assets consist mainly of cash and investments, grants and property taxes receivable, notes receivable, prepaids, RHIA, and deferred outflows related to pensions.

The District's largest liabilities consist of long-term debt, PERS pension liability, and other postemployment benefit obligations. Other more current liabilities consist of accounts payable, retainage payable, health insurance claims payable, accrued salaries and benefits, and unearned revenue.

A large portion of the District's net position reflect its investment in capital assets (e.g., land, buildings, vehicles and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students and other District residents; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes and state school fund support), since the capital assets themselves cannot be used to liquidate these liabilities.

**Changes in Statement of Activities  
Governmental Activities**

	June 30, 2025	June 30, 2024*	Increase/(Decrease)
<b>Program Revenues</b>			
Charges for services	\$ 1,401,835	\$ 1,654,570	\$ (252,735)
Operating grants and contributions	6,218,242	5,620,069	598,173
Capital grants and contributions	2,551,505	2,517,122	34,383
<b>General Revenues</b>			
Property taxes and construction excise tax	29,871,000	29,913,498	(42,498)
State school fund	14,832,002	13,656,975	1,175,027
Other state, local, and federal sources	1,260,146	935,525	324,621
Earnings on investments	860,799	1,810,117	(949,318)
Contributions and Miscellaneous	1,509,972	403,239	1,106,733
<b>Total Revenues</b>	<b>58,505,501</b>	<b>56,511,115</b>	<b>1,994,386</b>
<b>Expenses</b>			
Instruction	29,881,149	29,847,291	33,858
Support services	22,397,688	22,718,730	(321,042)
Community services	1,492,336	1,273,402	218,934
Facilities acquisition	339,979	722,605	(382,626)
Interest on long-term debt	3,149,923	3,230,420	(80,497)
<b>Total Expenses</b>	<b>57,261,075</b>	<b>57,792,448</b>	<b>(531,373)</b>
<b>Change in Net Position</b>	<b>\$ 1,244,426</b>	<b>\$ (1,281,333)</b>	<b>\$ 2,525,759</b>

\* prior to restatement

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

**Governmental funds.** The focus of the District's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At June 30, 2025, the District's governmental funds reported combined ending fund balance of \$7.6 million, a decrease of \$7.3 million from the prior year.

*General Fund.* The General Fund is the chief operating fund of the District. At June 30, 2025, the fund reported a fund balance of \$2.2 million. This is an increase of about \$3.7 million from the previous year. The general fund unassigned fund balance represents 3.39% of total general fund expenditures. This is an increase when compared to 2024.

*Special Revenue Fund.* The Special Revenue Fund is used to account for Federal, State, and Local grants, as well as our food service and associated student body. All funds are utilized to carry out specific programs, and the majority of the ending fund balance is restricted for student body programs and activities and grant related activities. The fund balance increased by \$2.4 million from the previous year. Special revenue funding has become much more volatile over the last several years as state and federal stimulus programs are established for short periods of time. As general funding continues to be impacted by the economy, our reliance on special revenues increases.

*Debt Service Fund.* The Debt Service Fund has a total fund balance of \$415 thousand. The increase in fund balance during the current year was about \$263 thousand. This increase can be attributed to the increase of property taxes levied to cover debt service payments for the GO bonds.

*Capital Projects Fund.* The Capital Projects Fund has a total fund balance of \$4 million, all of which is restricted for ongoing capital projects. The fund balance decreased by \$13.6 million during the current fiscal year as a result of spending for construction projects.

**Budgetary Highlights**

During the fiscal year ended June 30, 2025 adopted, final, budgetary activity amounts for the General Fund are as follows:

	<u>Adopted</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Instruction	\$ 23,980,307	\$ 23,980,307	\$ 22,928,079	\$ 1,052,228
Support services	15,722,693	15,722,693	15,191,215	531,478
Enterprise and community services	15,000	15,000	5,585	9,415
Contingency	1,000,000	1,000,000	-	1,000,000
<b>Total</b>	<b>\$ 40,718,000</b>	<b>\$ 40,718,000</b>	<b>\$ 38,124,879</b>	<b>\$ 2,593,121</b>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** The District's investment in capital assets includes land, construction in progress, buildings and improvements, machinery, equipment and vehicles, and right-of-use assets. As of June 30, 2025, the District had invested approximately \$154 million in capital assets, net of depreciation, as shown in the following table:

	<b>Governmental Activities</b>		
	<b>June 30, 2025</b>	<b>June 30, 2024</b>	<b>Increase/(Decrease)</b>
Land	\$ 2,968,809	\$ 2,968,809	\$ -
Construction-in-progress	24,914,216	11,103,411	13,810,805
Buildings and improvements	123,348,134	124,369,284	(1,021,150)
Machinery, equipment and vehicles	2,676,847	3,006,679	(329,832)
Right-of-use assets	192,823	240,297	(47,474)
Total capital assets (net)	<u>\$ 154,100,829</u>	<u>\$ 141,688,480</u>	<u>\$ 12,412,349</u>

Additional information regarding the District's capital assets can be found in the notes to the basic financial statements of this report.

**Long-term debt.** At the end of the current fiscal year, the District had outstanding long-term debt of \$112.9 million, consisting of the following debt:

	<b>Governmental Activities</b>		
	<b>June 30, 2025</b>	<b>June 30, 2024</b>	<b>Increase/(Decrease)</b>
General obligation bonds	\$ 92,655,000	\$ 96,045,000	\$ (3,390,000)
Bond premium	14,765,579	16,332,674	(1,567,095)
Bank loans (direct borrowing)	11,440	22,644	(11,204)
Bus loans payable (direct borrowing)	355,914	489,122	(133,208)
Non-Revolving Credit Facility and Note, Series 2025	5,120,000	-	5,120,000
Total debt obligations	<u>\$ 112,907,933</u>	<u>\$ 112,889,440</u>	<u>\$ 18,493</u>

During the current fiscal year, the District's total debt increased by \$18 thousand. This was the result of payments on debt obligations.

Additional information on the District's long-term debt can be found in the notes to the basic financial statements of this report.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District is still working to increase enrollment which decreased pretty dramatically due to COVID and the recent wildfires. Progress has been made at the High School Level with the District being able offer more choices, particularly in the Career and Technical Education field. The District is continuing to see a decline at the elementary level. Overall, the District has improved their financial status – this can be attributed to a change in leadership at the District Office level as well as implementing some cost saving measures.

The District has significantly reduced staff to bring their student to staff ratios in line with education standards. This has had a significant impact on helping to improve the financial health of the District. Administration is continuing to evaluate these “right sizing” strategies to ensure that they don’t fall back into the same fiscally unhealthy practices. In addition, due to cash flow issues that the District had incurred over time and that had come to a critical point at the end of 2023.2024, the District took out a Tax Anticipation Note – which will be converted to a Full Faith and Credit loan in 2025.2026 to allow the District time to recover from what had been a long term issue of overspending.

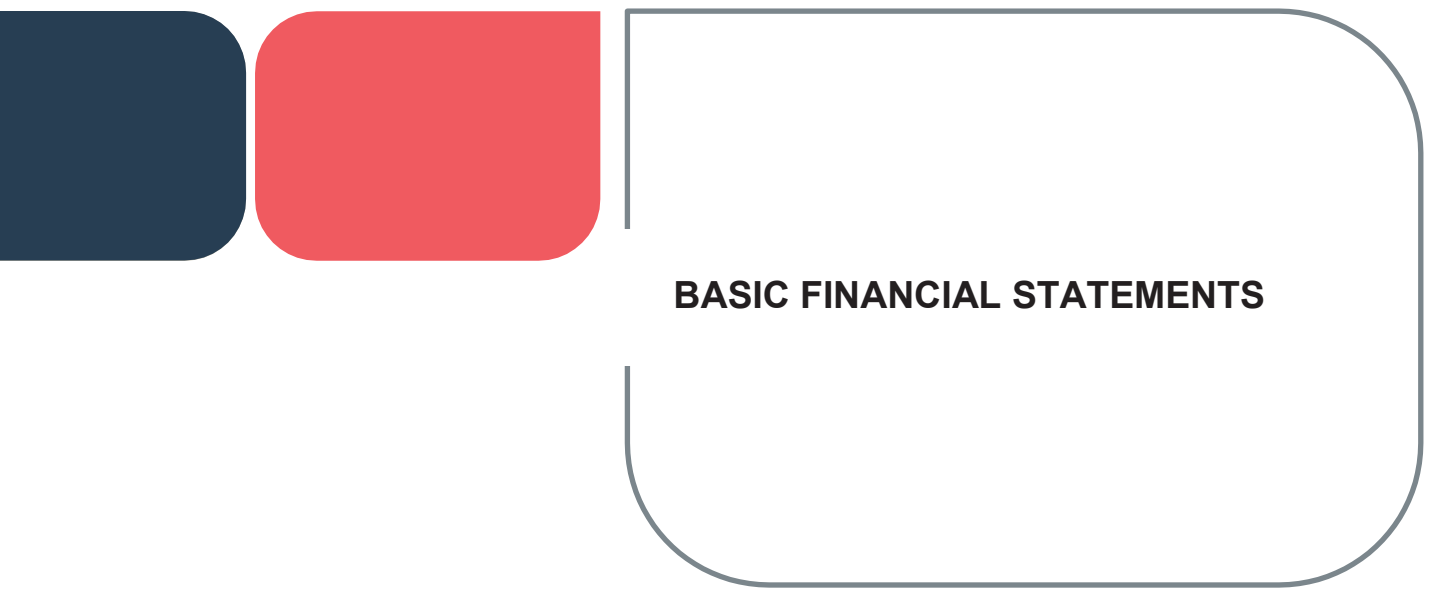
The District presents monthly fiscal reports and projections to the school board. The current Business Director has created new financial reports which include cash flow projections so the Board can keep a closer eye on the fiscal health of the District. District Administration monitors spending and brings issues to the attention of the Superintendent as soon as they arise.

Currently, we are keeping a close eye on what is happening at the Federal level as decisions made their can have a significant impact on funding for Oregon Schools. It is a concern given the reductions to the Department of Education at the Federal level which impact our State Department of Education which, in turn, will impact local school districts.

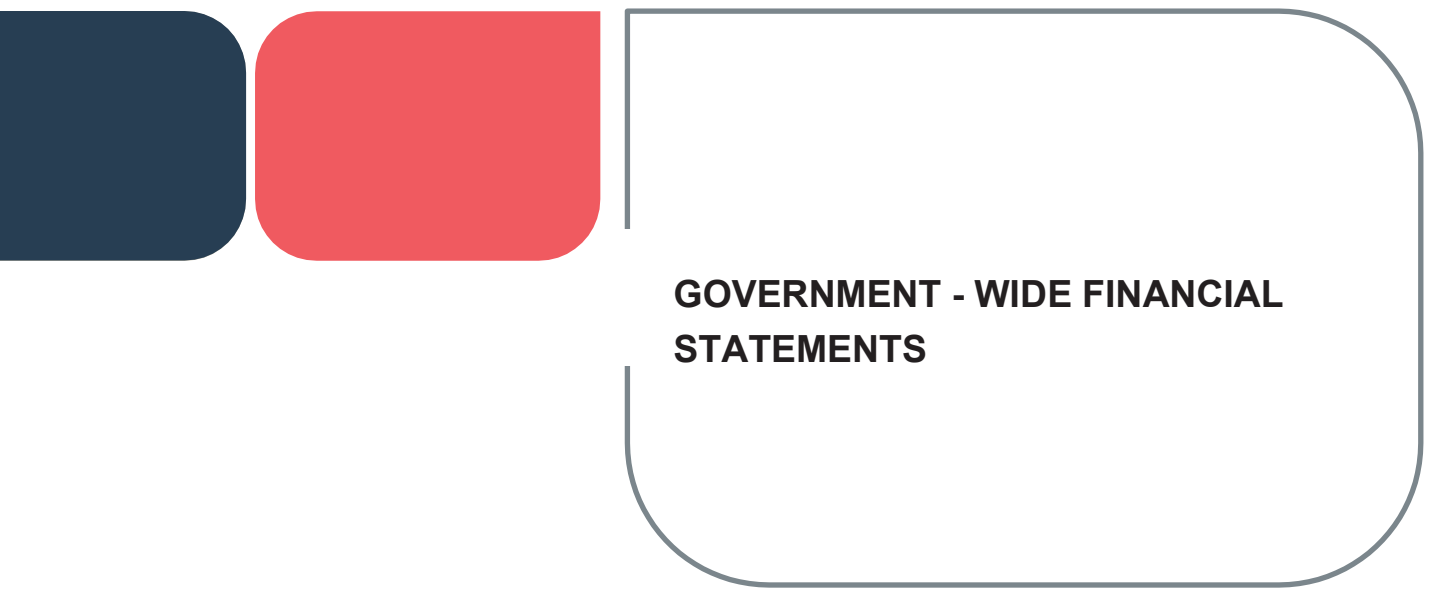
District Administration keeps in close contact with Oregon Department of Education and our various Peer Groups such as the Confederation of Oregon School Administrators and the Oregon Association of School Business Officials to keep a pulse on what funding issues might be looming.

**REQUESTS FOR INFORMATION**

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District's Director of Business Services at 885 Siskiyou Blvd., Ashland, Oregon 97520.



**BASIC FINANCIAL STATEMENTS**



**GOVERNMENT - WIDE FINANCIAL  
STATEMENTS**

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

	Governmental Activities
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>	
<b>ASSETS:</b>	
Cash and investments	\$ 10,992,960
Restricted cash in escrow	689,384
Receivables	3,879,671
Prepaid expenses	974,848
Notes receivable	
Due within one year	160,000
Due in more than one year	600,000
Other postemployment benefit (RHIA)	684,897
Capital assets, net	
Land	2,968,809
Construction in progress	24,914,216
Buildings and improvements	123,348,134
Machinery, equipment and vehicles	2,676,847
Intangible assets:	
Right-of-use assets	<u>192,823</u>
<b>TOTAL ASSETS</b>	<u><b>172,082,589</b></u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred outflows related to pension (OPERS)	18,266,612
Deferred outflows related to pension (stipend)	3,073
Deferred outflows related to other postemployment benefits (medical subsidy)	339,501
Deferred outflows related to other postemployment benefits (RHIA)	<u>19,354</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>18,628,540</b></u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>190,711,129</b></u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>	
<b>LIABILITIES:</b>	
Accounts payable	2,376,050
Retainage payable	689,384
Health insurance claims payable	1,258,506
Accrued payroll liabilities	1,648,568
Accrued interest payable	365,220
Other postemployment benefit obligation (medical subsidy)	
Due within one year	318,010
Due in more than one year	2,931,422
Early retirement stipend pension plan obligation	
Due within one year	23,378
Due in more than one year	297,747
Leases payable	
Due within one year	39,497
Due in more than one year	115,834
Long-term debt, net of premium	
Due within one year	10,596,561
Due in more than one year	102,311,372
Compensated absences	
Due within one year	1,363,050
Due in more than one year	2,347,256
Net pension liability (OPERS) (due in more than one year)	<u>42,625,795</u>
<b>TOTAL LIABILITIES</b>	<u><b>169,307,650</b></u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred inflows related to pension (OPERS)	2,637,992
Deferred inflows related to pension (stipend)	75,500
Deferred inflows related to other postemployment benefits (medical subsidy)	1,812,285
Deferred inflows related to other postemployment benefits (RHIA)	<u>90,420</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u><b>4,616,197</b></u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u><b>173,923,847</b></u>
<b>NET POSITION:</b>	
Net investment in capital assets	46,157,565
Restricted for capital projects	4,445,874
Restricted for energy conservation - SB 1149	17,845
Restricted for technology	24,682
Restricted for student body	89,603
Restricted for debt service	414,515
Restricted for RHIA	684,897
Unrestricted	<u>(35,047,699)</u>
<b>TOTAL NET POSITION</b>	<u><b>\$ 16,787,282</b></u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2025**

Functions/Programs:	Program Revenues				Net (Expense)
Governmental Activities:	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
Instruction	\$ 29,881,149	\$ 395,695	\$ 2,800,441	\$ -	\$ (26,685,013)
Support services	22,397,688	992,807	2,279,273	-	(19,125,608)
Community services	1,492,336	13,333	1,138,528	-	(340,475)
Facilities acquisition	339,979	-	-	2,551,505	2,211,526
Interest expense	3,149,923	-	-	-	(3,149,923)
Total government activities	\$ 57,261,075	\$ 1,401,835	\$ 6,218,242	\$ 2,551,505	(47,089,493)
General revenues:					
Property taxes levied - general fund					21,461,184
Property taxes levied - debt service fund					8,278,299
Construction excise tax					131,517
State school fund					14,832,002
Common school fund					348,736
Federal forest fees					7,771
Unrestricted local and intermediate sources					903,639
Earnings on investments					860,799
Contributions and donations					995,747
Miscellaneous					514,225
Total general revenues					48,333,919
<b>CHANGE IN NET POSITION</b>					1,244,426
<b>NET POSITION - BEGINNING OF YEAR, AS RESTATED</b>					15,542,856
<b>NET POSITION - END OF YEAR</b>					\$ 16,787,282



**FUND FINANCIAL STATEMENTS**

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2025**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
<b>ASSETS:</b>					
Cash and investments	\$ 2,647,972	\$ -	\$ 346,142	\$ 4,585,549	\$ 7,579,663
Restricted cash in escrow	-	-	-	689,384	689,384
Receivables	959,826	597,411	275,225	2,047,209	3,879,671
Prepays	898,472	10,000	-	-	908,472
Interfund receivable	25,372	-	-	-	25,372
<b>TOTAL ASSETS</b>	<b>\$ 4,531,642</b>	<b>\$ 607,411</b>	<b>\$ 621,367</b>	<b>\$ 7,322,142</b>	<b>\$ 13,082,562</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ 110,891	\$ 4,165	\$ -	\$ 2,186,884	\$ 2,301,940
Retainage payable	-	-	-	689,384	689,384
Interfund payable	-	25,372	-	-	25,372
Accrued payroll liabilities	1,648,568	-	-	-	1,648,568
<b>TOTAL LIABILITIES</b>	<b>1,759,459</b>	<b>29,537</b>	<b>-</b>	<b>2,876,268</b>	<b>4,665,264</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable revenue - property taxes	577,481	-	206,852	-	784,333
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>577,481</b>	<b>-</b>	<b>206,852</b>	<b>-</b>	<b>784,333</b>
<b>FUND BALANCES:</b>					
Nonspendable					
Prepaid expense	898,472	10,000	-	-	908,472
Restricted					
Energy conservation-SB 1149	-	17,845	-	-	17,845
Technology	-	24,682	-	-	24,682
Student body	-	89,603	-	-	89,603
Food service	-	265,667	-	-	265,667
Restricted for grants	-	170,077	-	-	170,077
Capital projects	-	-	-	4,445,874	4,445,874
Debt service	-	-	414,515	-	414,515
Unassigned	1,296,230	-	-	-	1,296,230
<b>TOTAL FUND BALANCES</b>	<b>2,194,702</b>	<b>577,874</b>	<b>414,515</b>	<b>4,445,874</b>	<b>7,632,965</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,531,642</b>	<b>\$ 607,411</b>	<b>\$ 621,367</b>	<b>\$ 7,322,142</b>	<b>\$ 13,082,562</b>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO STATEMENT OF NET POSITION  
JUNE 30, 2025**

<b>TOTAL FUND BALANCES</b>		\$ 7,632,965
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital assets are not financial resources and therefore are not reported in the governmental funds:		
Cost	\$ 203,504,900	
Accumulated depreciation and amortization	(49,404,071)	154,100,829
A portion of the District's property taxes are collected after year-end but are not available to pay for current operations, therefore, are not reported as revenue in the governmental funds.		
		784,333
The other postemployment benefit asset (RHIA) is not reported with the governmental funds as it is not available nor payable currently.		
		684,897
The net deferred outflow/(inflow) associated with the District's pension and other post employment benefits is not recorded in the governmental funds as it is not available nor payable currently.		
		14,012,343
Internal Service Funds are used by the District to charge the costs of unemployment benefits, workers compensation, health insurance and liability programs. The assets and liabilities of the internal service fund are only included in the governmental activities in the Statement of Net Position.		
		2,147,057
Long-term assets not receivable in the current year such as notes receivable are not recorded as governmental fund assets.		
		760,000
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather recognized as an expenditure when due. These liabilities consist of:		
Accrued interest payable	\$ (365,220)	
Leases payable	(155,331)	
Long-term debt	(112,907,933)	
Pension liability (Stipend)	(321,125)	
Pension liability (OPERS)	(42,625,795)	
Other postemployment benefit obligation (medical subsidy)	(3,249,432)	
Accrued compensated absences payable	(3,710,306)	(163,335,142)
<b>TOTAL NET POSITION</b>		<b>\$ 16,787,282</b>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2025**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
<b>REVENUES</b>					
Property taxes and other taxes	\$ 21,595,002	\$ -	\$ 8,327,814	\$ 131,517	\$ 30,054,333
Intergovernmental	16,012,419	6,139,958	-	2,551,505	24,703,882
Charges for services	606,633	65,070	-	-	671,703
Local grants and contributions	995,747	158,013	-	-	1,153,760
Investment earnings	660,557	-	10	200,232	860,799
Miscellaneous	129,331	101,072	-	42,499	272,902
<b>TOTAL REVENUES</b>	<b>39,999,689</b>	<b>6,464,113</b>	<b>8,327,824</b>	<b>2,925,753</b>	<b>57,717,379</b>
<b>EXPENDITURES</b>					
Current:					
Instruction	22,928,079	3,187,388	-	-	26,115,467
Support services	15,137,233	2,272,160	-	348,567	17,757,960
Enterprise and community services	5,585	1,315,819	-	-	1,321,404
Facilities acquisition	-	-	-	16,956,241	16,956,241
Debt service	141,907	-	8,064,396	-	8,206,303
<b>TOTAL EXPENDITURES</b>	<b>38,212,804</b>	<b>6,775,367</b>	<b>8,064,396</b>	<b>17,304,808</b>	<b>70,357,375</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,786,885</b>	<b>(311,254)</b>	<b>263,428</b>	<b>(14,379,055)</b>	<b>(12,639,996)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Apportionment of funds	(3,599)	(7,000)	-	-	(10,599)
Proceeds from sale of fixed assets	160,000	-	-	-	933,632
Issuance of lease liability	87,925	-	-	-	87,925
Debt issuance	2,124,189	2,222,179	-	773,632	5,120,000
Transfers in	-	525,000	-	-	525,000
Transfer out	(500,000)	-	-	-	(500,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,868,515</b>	<b>2,740,179</b>	<b>-</b>	<b>773,632</b>	<b>6,155,958</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,655,400</b>	<b>2,428,925</b>	<b>263,428</b>	<b>(13,605,423)</b>	<b>(6,484,038)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(1,460,698)</b>	<b>(1,851,051)</b>	<b>151,087</b>	<b>18,051,297</b>	<b>14,890,635</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,194,702</b>	<b>\$ 577,874</b>	<b>\$ 414,515</b>	<b>\$ 4,445,874</b>	<b>\$ 7,632,965</b>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2025**

**NET CHANGE IN FUND BALANCE** \$ (6,484,038)

Amounts reported for governmental activities in the Statement of Activities are different because:

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 or amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization in the current period:

Expenditures for capital assets	\$ 16,760,268	
Less current year depreciation and amortization	<u>(4,347,919)</u>	12,412,349

Governmental funds report revenues pertaining to long-term notes receivable, which are not reported in the Statement of Activities. These activities are reported at the government-wide level in the Statement of Net Position. This is the revenue reported in the governmental funds. (160,000)

Long-term debt and lease proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt and leases increase 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 activity related to those transactions:

Lease principal repaid	\$ 141,907	
Debt principal repaid	3,534,413	
Bond premium amortization	1,567,094	
Issuance of long-term debt	(5,120,000)	
Issuance of lease payable	<u>(87,925)</u>	35,489

In the Statement of Activities interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an interest expense when due. This is the amount by which the interest paid exceeded the interest expense. (15,927)

Property taxes which are not measurable and available are unavailable in the governmental funds. In the Statement of Activities property taxes are recognized when levied. (183,333)

Compensated absences are recognized as an expenditure in the governmental funds when they are paid. In the Statement of Activities compensated absences are recognized as an expenditure when earned. (263,075)

In the Statement of Activities, contributions for other certain pension and other postemployment benefits (stipend and medical subsidy) greater than the actuarially determined amount decrease the certain pension and other postemployment benefit obligation. In the governmental funds, the entire contribution is recognized as an expenditure. This is the amount by which the obligation decreased. 151,182

Government funds report pension contributions as expenditures. In the Statement of Activities, the cost of pension benefits (actuarially determined) is reported as either pension expense or income. This is the net change in pension related items (OPERS, including deferred outflows and inflows). (2,508,920)

Government funds report other postemployment benefits (OPEB-RHIA) contributions as expenditures. In the Statement of Activities, the cost of OPEB-RHIA (actuarially determined) is reported as either pension expense or income. This is the net change in OPEB-RHIA related items (including deferred outflows and inflows). 155,036

Internal service funds used by the District to charge the costs of unemployment benefits, workers compensation, health insurance and liability programs. The change in net position in the internal service fund is reported with the governmental activities. (1,120,705)

**CHANGE IN NET POSITION** \$ 2,018,058

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
STATEMENT OF NET POSITION  
INTERNAL SERVICE FUND  
JUNE 30, 2025**

	<u>Internal Service Fund</u>
<b>ASSETS:</b>	
Cash and investments	\$ 3,413,297
Prepays	<u>66,376</u>
<b>TOTAL ASSETS</b>	<u>3,479,673</u>
<b>LIABILITIES</b>	
Accounts payable	74,110
Health insurance claims payable	<u>1,258,506</u>
<b>TOTAL LIABILITIES</b>	<u>1,332,616</u>
<b>NET POSITION:</b>	
Unrestricted	<u>2,147,057</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 2,147,057</u></u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2025**

	<b>Internal Service Fund</b>
<b>OPERATING REVENUE:</b>	
Services provided to other funds	\$ 6,592,145
Employee and retiree contributions	730,061
Miscellaneous	241,394
<b>TOTAL ADDITIONS</b>	<b>7,563,600</b>
<b>OPERATING EXPENSES:</b>	
Support services	8,659,305
<b>OPERATING INCOME (LOSS)</b>	<b>(1,095,705)</b>
<b>TRANSFERS OUT</b>	<b>(25,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,120,705)</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>3,267,762</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 2,147,057</b>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2025**

	<u>Internal Service Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash from services provided	\$ 6,837,157
Cash from employee and retirement contributions	730,061
Cash paid for services	<u>(8,649,303)</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(1,082,085)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers out	<u>(25,000)</u>
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<u>(25,000)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,107,085)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>4,520,382</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 3,413,297</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING INCOME</b>	
Operating income (loss)	\$ (1,095,705)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Change in assets and liabilities:	
Receivables	3,618
Prepays	73,478
Accounts payable	(53,218)
Health insurance claims payable	<u>(10,258)</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u><u>\$ (1,082,085)</u></u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
JUNE 30, 2025**

	<b>Private Purpose Trust Fund</b>
<b>ASSETS:</b>	
Cash and investments	\$ 57,281
<b>TOTAL ASSETS</b>	57,281
<b>NET POSITION:</b>	
Reserved for scholarships	43,530
Permanent endowment for scholarships	13,751
<b>TOTAL NET POSITION</b>	\$ 57,281

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUND  
YEAR ENDED JUNE 30, 2025**

	<b>Private Purpose Trust Fund</b>
<b>ADDITIONS:</b>	
Donations	\$ 131,150
<b>TOTAL ADDITIONS</b>	131,150
<b>DEDUCTIONS:</b>	
Community services	158,015
<b>TOTAL DEDUCTIONS</b>	158,015
<b>CHANGE IN NET POSITION</b>	(26,865)
<b>NET POSITION, BEGINNING OF YEAR</b>	84,146
<b>NET POSITION, END OF YEAR</b>	\$ 57,281



**NOTES TO THE BASIC FINANCIAL  
STATEMENTS**

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Jackson County School District No. 5 (the District), Ashland, Oregon, was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools. The District is governed by a separately elected Board of Education (Board) who approves the administrative officials. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District have been included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide service within the District's boundaries. 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.

The more significant of the District's accounting policies are presented below.

**Basis of Presentation**

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (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.

***Government-Wide Financial Statements***

The Statement of Net Position and the Statement of Activities display information about the District. These statements include the governmental financial activities of the overall District. As a general rule, eliminations have been made to minimize the double counting of internal activities. Governmental activities are financed primarily through property taxes, intergovernmental revenues, and charges for services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of its functions/programs. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to that function. Eliminations have been made to minimize the double counting of internal activities in the Statement of Activities. Program revenues include: (1) charges to students or others for tuition, fees, rentals, materials, supplies or services provided, (2) operating grants and contributions, and (3) capital grants and contributions. Revenues that are not classified as program revenues, including property taxes and state support, are presented as general revenues.

Separate financial statements are provided for governmental funds, internal service funds and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. The District's internal service fund is reported as a proprietary fund.

Net Position is reported as restricted when constraints placed on asset use are either externally restricted, imposed by creditors (such as through grantors, contributors or laws) or through constitutional provisions or enabling resolutions.

***Fund Financial Statements***

The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All the District's governmental funds are categorized as major funds.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Fund Financial Statements (continued)***

The District reports the following major governmental funds:

*General Fund* - This is the District's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund.

*Special Revenue Fund* - This fund accounts for funds received through Federal, State and Private grant sources. It is also used to account for the District's school lunch program, major curriculum and technology purchases, and special revenues derived from associated student body activities.

*Debt Service Fund* - This fund provides for the payment of principal and interest on general obligation bonded debt of the District. Principal revenue sources are property taxes and charges to other funds.

*Capital Projects Fund* - This fund accounts for activities related to the acquisition, construction, equipping and furnishing of facilities. Principal revenue sources are proceeds from the sale of bonds, state grants, construction excise tax, interest earnings and transfers from other funds.

Additionally, the following proprietary fund is reported:

*Internal Service Fund* - This fund accounts for costs incurred by the District under self-insurance programs for unemployment benefits, workers compensation, and health insurance. These services are provided to other governmental funds on a cost reimbursement basis. Internal activity is eliminated on the government-wide financial statements.

Additionally, the following fiduciary fund is reported:

*Private-Purpose Trust Fund* – This fund is used to account for scholarship resources from private donations held by the District in a fiduciary capacity for scholarships for graduating students. Disbursements from this fund are made in accordance with the trust agreements.

**Measurement Focus and Basis of Accounting**

Government-wide 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 at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus and Basis of Accounting (continued)**

Government fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and claims and judgments, which are recognized as expenditures to the extent they have matured, certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources, and early retirement benefits which are recorded when paid. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under leases are reported as other financing sources.

The District's proprietary fund distinguishes between operating and nonoperating revenues and expenses. Operating revenues and expenses of the District's internal service fund consist of charges for services and the cost of providing those services. All other revenues and expenses are reported as nonoperating.

**Cash and Investments**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less. Short-term investments are stated at cost, which approximates fair value.

The District's investments, authorized under state statute, may consist of time certificates of deposit, banker's acceptances, commercial paper, U.S. Government Agency securities, and the State of Oregon Treasurer's Local Government Investment Pool (LGIP). The District's investments are reported at fair value at year end. Changes in the fair value of investments are recorded as investment earnings. The LGIP is stated at cost, which approximates fair value. Fair value of the LGIP is the same as the District's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended no-load diversified portfolio offered to any agency, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments, the Oregon Legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

**Restricted Cash and Retainage Payable**

The District reports restricted cash for amounts held with US Bank for the retainage portion of ongoing construction projects. This amount is also reported as retainage payable on the fund financial statements and Statement of Net Position.

**Investment Income**

Investment income is composed of interest and net changes in the fair value of applicable investments. Investment income is included in investment earnings in the fund financial statements and is allocated monthly to all funds based on the fund's average cash balance.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property Taxes Receivable**

Ad valorem property taxes are levied on all taxable property as of January 1 preceding the beginning of the fiscal year. Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15, and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are recorded on the statement of net position. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for un-collectible taxes has been established. All property taxes receivable are due from property owners within the District.

**Accounts and Other Receivables**

Accounts receivable and other receivables consist primarily of charges for services, state school support and claims for reimbursement of costs under various federal and state grant programs, and refunds of prior year expenditures. Due to the nature of the receivables and the likelihood of collection, no provision for uncollectible receivables has been made.

**Grants**

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as inter-governmental receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Grant monies received prior to the occurrence of qualifying expenditures are recorded as unearned revenue.

**Leases**

Leases are recognized in accordance with GASB Statement No. 87, *Leases*.

A lessee is required to recognize a lease payable and an intangible right-of-use lease asset. A lease payable is recognized at the net present value of future lease payments, and is adjusted over time by interest and payments. Future lease payments used to calculate the lease liability include only fixed payments. The right-of-use asset is initially recorded at the amount of the lease liability plus prepayments less any lease incentives received prior to lease commencement, and is subsequently amortized over the life of the lease.

The District is involved in various leasing arrangements for equipment. In accordance with GASB Statement No. 87 *Leases*, newly acquired leases during the current fiscal year were analyzed and classified as either qualified or non-qualified leases, for both lessor and lessee positions, and lease receivables and payables were recognized accordingly.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease plus any options the District is reasonably certain that it will exercise. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price (if applicable) that the District is reasonably certain to exercise.

The District has chosen not to implement GASB 87 for the budgetary basis of accounting. For both the budgetary basis of accounting and for leases that do not meet the criteria for valuation under GASB 87, the District will report inflows of cash for lessor leases and outflows of cash for lessee leases.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets**

Capital assets are recorded at original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of one reporting period. Right of Use Assets are depreciated the duration of the lease term as outlined in the lease agreement. Interest incurred during construction is not capitalized. Maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Building improvements	10 to 50 years
Machinery, equipment and vehicles	5 to 30 years
Right-of-use assets	Depends on terms of the lease

**Pensions**

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

The District offers its employees a tax deferred annuity plan established pursuant to Section 403(b) of the Internal Revenue Code.

Additionally, the District offers eligible employees who elect early retirement a monthly stipend. Such costs are recorded as expense in the General Fund and funded as stipend benefits become due.

**Postemployment Health Benefits**

Certain District employees are participants in the State of Oregon Public Employees Retirement System (OPERS) - Retirement Health Insurance Account (RHIA). Contributions to OPERS RHIA are made on a current basis as required by the plan and are charged as expenses.

Additionally, the District offers eligible employees who elect early retirement payment of group medical insurance premiums. The District also allows eligible retirees to purchase health insurance at the same rate as active employees. In the government-wide financial statements, the District reports its liability for other postemployment benefits consistent with established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees. Such costs are recorded as expenses in the General Fund and funded as premiums become due.

**Compensated Absences**

The District's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay. The current and long-term liabilities for vested or accumulated vacation and sick leave are reported on the government-wide financial statements. The full amount of vacation time accrued as a liability at year end as vacation time is payable in full at time of employee leave or resignation. Sick time is accrued based on the portion more likely than not to be used during the course of employment and expensed when used on a last in first out basis. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave or resignation.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Long-Term Debt**

In the government-wide financial statements, long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts and deferred charges associated with advanced refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premiums and discounts. Bond issuance costs are expensed as incurred.

In the fund financial statements, bond premiums and discounts, and deferred charges are recognized when incurred and not deferred. The face amount of the debt issued, premiums and discounts received on debt issuances, and deferred charges are reported as other financing sources and uses. Issuance costs are reported as support services expenditures.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position 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 a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition on net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Additionally, the District has one type of deferred inflows which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet.

**Net Position and Fund Balance**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- *Net investment in capital assets* – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- *Restricted net position* – consists of net position with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- *Unrestricted net position* – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

It is the District's policy to first use restricted net position prior to the use of unrestricted net position when an expenditure is incurred for purposes for which both restricted and unrestricted net position are available.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position and Fund Balance (continued)**

In the fund financial statements, governmental fund equity is classified in the following categories:

- *Non-Spendable* – Includes items not immediately converted to cash, such as prepaid items and inventory.
- *Restricted* – Includes items that are restricted by external creditors, grantors, or contributors, or restricted by legal constitutional provisions.
- *Committed* – Includes items committed by the District's Board of Education, by formal board action.
- *Assigned* – Includes items assigned for specific purposes, authorized by the District's Superintendent and/or Director of Business Services.
- *Unassigned* – This is the residual classification used for those balances not included in another category.

The District 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 lastly unassigned fund balance.

To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy. The minimum Fund Balance policy requires a reserve for economic uncertainties consisting of unassigned amounts equal to not less than one month of General Fund operating expenditures or eight percent of General Fund expenditures.

**Budget**

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting. The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types, except capital outlay expenditures (including items below the District's capitalization level) and debt service which are budgeted by major function in governmental fund types. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Appropriations are established at the major function level (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, operating contingency and transfers) for each fund. The detailed budget document, however, is required to contain more specific, detailed information for the aforementioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and/or appropriation resolution.

Supplemental budgets less than 10% of a fund's original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels) with Board approval. Appropriations lapse at the end of each fiscal year.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Budget (continued)**

During the fiscal year ended June 30, 2025, the District was in compliance with Local Budget Law, except as noted in the independent auditor’s report required by Oregon State Regulations.

Additionally, the District exceeded its appropriation authority in the following category:

Special Revenue Fund:		
Enterprise and community services	\$	(24,228)

**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 effect 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 and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**Adoption of New GASB Pronouncements**

During the year ended June 30, 2025, the District implemented the following GASB Pronouncements:

GASB Statement No. 101, *Compensated Absences*. Issued in June 2022, this Statement updates recognition and measurement guidelines for compensated absences. The implementation of this Statement is reflected in accrued compensated absences in the Statement of Net Position and Note 8 – *Accrued Compensated Absences*.

GASB Statement No. 102, *Certain Risk Disclosures*. This standard requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. There is no effect on the District’s financial statements as a result of this Statement.

**Future GASB Pronouncements**

The following GASB pronouncements have been issued, but are not effective as of June 30, 2025:

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. This Statement will be effective for the District for fiscal year ending June 30, 2026.

This Statement will be effective for the District for fiscal year ending June 30, 2026. GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. This Statement also requires additional disclosures for assets held for sale. This Statement will be effective for the District for fiscal year ending June 30, 2026.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Future GASB Pronouncements (continued)**

The District will implement new GASB pronouncements no later than the required effective date. The District is currently evaluating whether or not the above listed new GASB pronouncements will have a significant impact to the District's financial statements.

**Restatement of Beginning Net Position**

As required by the adoption of GASB 101, *Compensated Absences*, leave which is attributable to services already rendered, accumulates, and is more likely than not to be used should be accrued as a compensated absence. The implementation of this statement resulted in the following changes in net position as of July 1, 2024:

	Net Position at June 30, 2024 <u>(as previously reported)</u>	<u>Restatement</u>	Net Position at June 30, 2024 <u>(as restated)</u>
Governmental Activities	\$ 18,857,526	\$ (3,314,670)	\$ 15,542,856

**NOTE 2 – CASH AND INVESTMENTS**

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and investments."

Cash and investments are comprised of the following as of June 30, 2025:

Cash and investments are comprised of the following as of June 30, 2025:

Petty cash	\$	1,690
Carrying amount of demand deposits		5,116,563
Carrying amount of investments		<u>6,621,372</u>
Total cash and investments	<u>\$</u>	<u>11,739,625</u>

Cash and investments are shown on the basic financial statements as:

Statement of Net Position:	
Cash and investments	\$ 10,992,960
Restricted cash in escrow	689,384
Statement of Fiduciary Net Position:	
Cash and investments	<u>57,281</u>
Total cash and investments	<u>\$ 11,739,625</u>

**Deposits.** The Governmental Accounting Standards Boards has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the District at June 30, 2025. If bank deposits at year end are not entirely insured or collateralized with securities held by the District or by its agent in the District's name, the District must disclose the custodial credit risk that exists.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

Deposits with financial institutions are comprised of bank demand deposits. At year-end, the District's net carrying amount of deposits was \$5,116,563 and the bank balance was \$5,528,255. Of these deposits, \$5,028,255 was not covered by the Federal Depository Insurance Corporation (FDIC). However, this balance was covered by the State of Oregon shared liability structure for participating bank depositories in Oregon. As required by Oregon Revised Statutes, Chapter 295, deposits in excess of insurance limits were held at qualified depositories for public funds.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

*Custodial Credit Risk.* Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk.

All qualified depositories for public funds are included in the multiple financial institution collateral pool that is maintained by and in the name of the Office of the State Treasurer. As a result, the District has no exposure to custodial credit risk for deposits with financial institutions.

**Investments.** The District has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2025. The Oregon Short-term Fund is the local government investment pool for local governments and was established by the State Treasurer.

It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Local Government Investment Pool (LGIP) is an external investment pool managed by the State Treasurer's office, which allow governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB statement No. 40, the LGIP is not rated.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the District's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 294.035 and 294.810. These funds are held in the District's name and are not subject to collateralization requirements of ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

Custodial credit risk, for investments, is the risk that, in the event of the failure of the counter-party, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the District's total investments, the District has no custodial credit risk.

*Credit Risk* - State Statutes authorize the District to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, banker's acceptances, certain commercial papers, and the State Treasurer's Investment Pool, among others. The District has no formal investment policy that further restricts its investment choices.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

*Concentration of Credit Risk* - The District is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The District has no such investments.

*Interest Rate Risk* - The District has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

The “weighted average maturity in years” calculation assumes that all investments are held until maturity.

As a means of limiting its exposure to fair value losses arising from rising interest rates, the District’s investment policy limits investments to no more than 18 months.

*Disclosures about Fair Value of Assets* - Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 - Unadjusted inputs using quoted prices in active markets for identical investments.

Level 2 - Other significant observable inputs other than level 1 prices, including, but are not limited to, quoted prices for similar investments, inputs other than quoted prices that are observable for investments (such as interest rates, prepayment speeds, credit risk, etc.) or other market corroborated inputs.

Level 3 - Significant inputs based on the best information available in the circumstances, to the extent observable inputs are not available.

Investments Measured at Fair Value:	Totals as of 06/30/25	Level One	Level Two	Level Three	Amortized Cost Not Measured at Fair Value
Local government investment pool	\$ 6,621,372	\$ -	\$ -	\$ -	\$ 6,621,372
	<u>\$ 6,621,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,621,372</u>

As of June 30, 2025, the District’s investments had the following maturities and credit ratings:

	<u>Total Investments</u>	<u>Investment Maturities</u>		
		<u>Less than 1 yr</u>	<u>1-5 years</u>	<u>6-10 years</u>
Local government investment pool	\$ 6,621,372	\$ 6,621,372	\$ -	\$ -
Total investments	<u>\$ 6,621,372</u>	<u>\$ 6,621,372</u>	<u>\$ -</u>	<u>\$ -</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 2 – CASH AND INVESTMENTS (CONTINUED)**

	Moody's Rating	Standard & Poor Rating	Percentage of Total Investments
Local government investment pool	N/R	N/R	100%
Total investments			100%

**NOTE 3 – CAPITAL ASSETS**

The changes in capital assets for the year ended June 30, 2025, are as follows:

	Balance July 1, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
Capital assets not being depreciated or amortized:					
Land	\$ 2,968,809	\$ -	\$ -	\$ -	\$ 2,968,809
Construction-in-progress	11,103,411	14,508,110	-	(697,305)	24,914,216
Total capital assets not being depreciated or amortized	\$ 14,072,220	\$ 14,508,110	\$ -	\$ (697,305)	\$ 27,883,025
Capital assets being depreciated or amortized:					
Buildings and improvements	\$ 164,767,123	\$ 2,123,067	\$ -	\$ 697,305	\$ 167,587,495
Machinery, equipment and vehicles	7,452,454	41,166	-	-	7,493,620
Intangible assets:					
Right-of-use	498,780	87,925	(45,945)	-	540,760
Total capital assets being depreciated or amortized	\$ 172,718,357	\$ 2,252,158	\$ (45,945)	\$ 697,305	\$ 175,621,875
Less accumulated depreciation or amortization for:					
Buildings and improvements	\$ (40,397,839)	\$ (3,841,522)	\$ -	\$ -	\$ (44,239,361)
Machinery, equipment and vehicles	(4,445,775)	(370,998)	-	-	(4,816,773)
Intangible assets:					
Right-of-use	(258,483)	(135,399)	45,945	-	(347,937)
Total accumulated depreciation or amortization	\$ (45,102,097)	\$ (4,347,919)	\$ 45,945	\$ -	\$ (49,404,071)
Total capital assets, net:					
Land	\$ 2,968,809	\$ -	\$ -	\$ -	\$ 2,968,809
Construction-in-progress	11,103,411	14,508,110	-	(697,305)	24,914,216
Buildings and improvements	124,369,284	(1,718,455)	-	697,305	123,348,134
Machinery, equipment and vehicles	3,006,679	(329,832)	-	-	2,676,847
Intangible assets:					
Right-of-use	240,297	(47,474)	-	-	192,823
Total net capital assets	\$ 141,688,480	\$ 12,412,349	\$ -	\$ -	\$ 154,100,829

Depreciation and amortization expense for the year ended June 30, 2025 was charged to the following programs:

Program	
Instruction	\$ 2,580,925
Support services	1,670,036
Community services	96,958
Total	\$ 4,347,919

**Right-of-Use Assets**

A lease is defined as a contract that conveys control of the right of use of another entity's nonfinancial asset as specified in a contract for a period of time in an exchange or exchange-like transaction. The District is party to a variety of lease contracts as lessee for which this right-of-use (ROU) has been recognized as an asset on the balance sheet. Further information on these transactions can be found in Note 9.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 4 – LONG-TERM DEBT**

**General Obligation Bonds**

During the 2018-19 fiscal year, the District issued General Obligation Bonds in the amount of \$107,380,000, which matures on June 15, 2044. Pursuant to ORS 287A.315, the General Obligation bonds are a direct obligation and pledge the full faith and credit of the District. The purpose of this bond was to finance the costs for constructing, improving, and upgrading various schools within the District. The interest rate is 4-5% and is payable semi-annually. The bond was sold at a premium of \$22,436,690. The agreement contains a provision that in an event of default the bonds are secured by the Oregon School Bond Guaranty, to the extent they are available or sufficient. There are no significant default or terminations clauses on the bonds, and the bonds are not subject to any acceleration clauses under GASB 88.

**Bus Loans**

During the 2016-17 fiscal year, the District entered into a financed purchase in the amount of \$358,119 for three replacement school buses with Santander Municipal Lease Program. The interest rate for two of them is 3.05% and for the third the interest rate is 2.75%, the payments are payable annually. There are no significant default or termination clauses on the loan. The financed purchase for one bus matured during the fiscal year 2024, the other two matured on July 15, 2024.

During the 2018-19 fiscal year, the District entered into a financed purchase in the amount of \$118,487 for school buses with US Bancorp Government Leasing and Finance, Inc. The interest rate is 3.026% and payments are payable annually. There are no significant default or termination clauses on the loan. The financed purchase matures on December 1, 2028.

During the 2019-20 fiscal year, the District entered into a financed purchase in the amount of \$445,640 for school buses with US Bancorp Government Leasing and Finance, Inc. The interest rate is 3.48% and payments are payable annually. There are no significant default or termination clauses on the loan. The financed purchase matures on February 15, 2028.

During the 2021-22 fiscal year, the District entered into a financed purchase in the amount of \$382,743 for three school buses with US Bancorp Government Leasing and Finance, Inc. The interest rate is 3.39% and payments are payable annually. There are no significant default or termination clauses on the loan. The financed purchase matures on April 8, 2027.

**Bank Loan**

During the 2020-21 fiscal year, the district secured a bank loan through U.S. Bankcorp in the amount of \$54,891 for a school bus from Western Bus Sales & Service. The interest rate is 2.1%, payable annually, with a five-year term to maturity. There are no significant default or termination clauses on the loan. The bank loan matures on April 14, 2026.

**Full Faith and Credit Non-Revolver Credit Facility and Note, Series 2025**

During the 2024-25 fiscal year, the District issued a Note in the amount of \$5,120,000, which matures on December 15, 2025. Pursuant to ORS 287A.315, the District would pledge its full faith and credit and taxing power within the restrictions of Sections 11 and 11b, Article XI of the Oregon Constitution to pay the Note. The purpose of this Note was to provide interim financing for the District to cover operating cash flows and pay costs of issuance. The interest rate is 5.60% per annum on the outstanding balance to the maturity date or date of prepayment in full. The agreement contains a provision that in an event of default, the Bank may exercise any remedies as provided in the facility. There are no significant default or terminations clauses on the bonds, and the bonds are not subject to any acceleration clauses under GASB 88.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 4 – LONG-TERM DEBT (CONTINUED)**

During the fiscal year ended June 30, 2025, the following changes occurred in long-term obligations:

	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025	Due Within One Year
General obligation bonds	\$ 96,045,000	\$ -	\$ (3,390,000)	\$ 92,655,000	\$ 3,825,000
Bond premium	16,332,673	-	(1,567,094)	14,765,579	1,502,401
Bank loans (direct borrowing)	22,644	-	(11,204)	11,440	11,439
Bus loans payable (direct borrowing)	489,123	-	(133,209)	355,914	137,721
Non-Revolving Credit Facility and Note, Series 2025	-	5,120,000	-	5,120,000	5,120,000
Total	<u>\$ 112,889,440</u>	<u>\$ 5,120,000</u>	<u>\$ (5,101,507)</u>	<u>\$ 112,907,933</u>	<u>\$ 10,596,561</u>

Future maturities of long-term debt currently outstanding are as follows:

Year ending June 30,	GO Bond Principal	GO Bond Interest	GO Bond Premium	Direct Borrowing Principal	Direct Borrowing Interest	Non-revolving Credit Facility Principal	Non-revolving Credit Facility Interest	Total
2026	\$ 3,825,000	\$ 4,504,900	\$ 1,502,401	\$ 149,161	\$ 12,248	\$ 5,120,000	\$ 152,394	\$ 15,266,104
2027	4,285,000.00	4,313,650.00	1,429,928.00	142,386	7,342.21	-	-	10,178,306
2028	4,780,000.00	4,099,400.00	1,349,083.00	75,807	2,915.23	-	-	10,307,205
2029	5,305,000.00	3,860,400.00	1,259,358.00	-	-	-	-	10,424,758
2030	5,870,000.00	3,595,150.00	1,160,078.00	-	-	-	-	10,625,228
2031-2035	22,255,000.00	14,888,500.00	4,489,107.00	-	-	-	-	41,632,607
2036-2040	21,345,000.00	9,241,500.00	2,897,234.00	-	-	-	-	33,483,734
2041-2045	24,990,000.00	3,255,000.00	678,390.00	-	-	-	-	28,923,390
	<u>\$ 92,655,000</u>	<u>\$ 47,758,500</u>	<u>\$ 14,765,579</u>	<u>\$ 367,354</u>	<u>\$ 22,505</u>	<u>\$ 5,120,000</u>	<u>\$ 152,394</u>	<u>\$ 160,841,332</u>

Interest expense on the above debt was \$3,144,265 for the year ended June 30, 2025, which included a \$1,567,094 reduction in interest related to the amortization of the G.O Bond premium.

**NOTE 5 – RECEIVABLES**

Receivables are comprised of the following as of June 30, 2025:

	Property Taxes	Accounts	Grants/Other	Total
General fund	\$ 755,858	\$ 22,619	\$ 181,349	\$ 959,826
Special revenue fund	-	-	597,411	597,411
Debt service fund	275,225	-	-	275,225
Capital project fund	-	-	2,047,209	2,047,209
Total receivables	<u>\$ 1,031,083</u>	<u>\$ 22,619</u>	<u>\$ 2,825,969</u>	<u>\$ 3,879,671</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 6 – NOTES RECEIVABLE**

In May 2018, the District entered into an agreement with the City of Ashland and Ashland Parks and Recreation District for the sale of two pieces of property. The total amount of the sale was for \$2,040,000 with the District receiving two notes receivable totaling \$1,880,000. The remaining amount, less fees, was received as a cash payment by the District.

The first note receivable is from the City of Ashland for \$1,430,000. The note bears interest at 0.00% per annum and is to be paid at \$110,000 per year for 13 years beginning April 2019.

The second note receivable is from the City of Ashland Parks and Recreation Commission for \$450,000. The note bears interest at 0.00% per annum and is to be paid at \$50,000 per year for 9 years beginning April 2019.

During the fiscal year ended June 30, 2025, the following changes occurred in notes receivable:

	Balance at 06/30/2024	Additional Lending	Reduction in Principal	Balance at 06/30/2025	Current Portion
City of Ashland	\$ 770,000	\$ -	\$ (110,000)	\$ 660,000	\$ 110,000
City of Ashland Parks and Recreation Commission	150,000	-	(50,000)	100,000	50,000
	<u>\$ 920,000</u>	<u>\$ -</u>	<u>\$ (160,000)</u>	<u>\$ 760,000</u>	<u>\$ 160,000</u>

**NOTE 7 – INTERFUND TRANSACTIONS**

Interfund transfers for the year ended June 30, 2025 are as follows:

	Transfers	
	In	Out
General fund	\$ -	\$ 500,000
Special revenue fund	525,000	-
Internal service fund	-	25,000
Total Transfers	<u>\$ 525,000</u>	<u>\$ 525,000</u>

The amount of state appropriated general purpose or undesignated revenues must be transferred to the Non-Profit School Food Service Fund account must in order to meet the general cash assistance match for school year 2024-2025.

Interfund receivables and payables for the year ended June 30, 2025 are as follows:

	Interfund Receivable	Interfund Payable
General fund	\$ 25,372	\$ -
Special revenue fund	-	25,372
	<u>\$ 25,372</u>	<u>\$ 25,372</u>

Certain obligations and payments for the General Fund were paid for by the Special Revenue Fund, these obligations and payments are then accounted for as interfund receivable and payable to or from the various funds affected.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 8 – ACCRUED COMPENSATED ABSENCES**

The changes in accrued compensated absences for the year ended June 30, 2025 are as follows:

Balance June 30, 2024 (as restated)	Change	Balance June 30, 2025	Due Within One Year
\$ 4,203,561	\$ (493,255)	\$ 3,710,306	\$ 1,363,050

**NOTE 9 – LEASES PAYABLE**

The District has entered into several non-cancellable lease agreements for copiers and equipment, which are qualified leases under GASB 87. The leases have periods covering various ranges, with the latest expiring in April 2030, and with interest rates ranging from 3.0% to 4.48%. During the year ended June 30, 2025, lease principal and interest payments of \$147,565 and \$5,658 were made, respectively.

The changes in leases payable for the year ended June 30, 2025 consisted of the following:

	Balance July 1, 2024	Additions	Reductions	Balance June 30, 2025	Due Within One Year
Leases Payable	\$ 209,313	\$ 87,925	\$ 141,907	\$ 155,331	\$ 39,497

Future annual lease commitments as of June 30, 2025 are as follows:

Year Ending	Principal	Interest	Total
2026	\$ 39,497	\$ 4,293	\$ 43,790
2027	38,137	3,090	41,227
2028	38,346	1,868	40,214
2029	23,961	813	24,774
2030	15,390	212	15,602
	<u>\$ 155,331</u>	<u>\$ 10,276</u>	<u>\$ 165,607</u>

**NOTE 10 – PENSION AND RETIREMENT PLANS**

**Tax Sheltered Annuity Plan**

The District offers its employees a tax deferred annuity program established pursuant to Section 403(b) of the Internal Revenue Code (the Code). Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. 230 employees are currently participating in the plan and received matching contributions of \$129,020 for the year ended June 30, 2025.

**Early Retirement Stipend Pension Plan**

**Plan Description** – The District provides a single-employer defined benefit early retirement stipend program. Different contracts govern the employees.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**Early Retirement Stipend Pension Plan (continued)**

For Administrative staff members hired before July 1, 2004, the early retirement incentive program is for current employees who are PERS eligible due to retirement and who have a minimum of twenty (20) years' experience with the District at retirement. Administrative staff hired on or after July 1, 2004 and prior to July 1, 2007, who are PERS eligible due to retirement and who have at least 14 years of service with the District at retirement are also eligible. In return for this stipend, retirees, if available, agree to work a minimum of three days per year at no cost to the District. The maximum participation allowed by the District is 84 months, until the participant dies, or becomes eligible for Medicare, whichever comes earliest. Eligible Administrative staff members will receive \$225 per month, plus additional amounts based on accumulated unused sick leave.

Classified employees are eligible if they meet the following requirements:

- Employee must be at least one-half (1/2) time throughout their employment with the District.
- Hired prior to July 1, 1993 and have at least 15 years of service with the District at retirement.
- Hired on or after July 1, 1993 and prior to July 1, 2000 and have at least 18 years of service with the District at retirement.

Additionally, classified employees must be PERS eligible due to retirement to be eligible for this program. Employees hired on or after July 1, 2000 will not receive supplemental retirement benefits. Eligible Classified employees will receive a one-time payment of \$4 for each hour of accumulated sick leave at the time of retirement.

Confidential and Supervisory employees, included in Appendix A of the July 1, 2007 collective bargaining agreement, may be eligible if they meet the following requirements:

- Employee must have averaged at least one-half (1/2) time throughout their years of employment with the District.
- Confidential employees hired prior to October 1, 1993 who has at least 20 years of service with the District at retirement.
- Supervisory employees hired on or after October 1, 1993 and prior to July 1, 2004 who has at least 20 years of service with the District at retirement.

Additionally, Confidential and Supervisory employees must be PERS eligible due to retirement to be eligible for this program. Confidential and Supervisory employees hired on or after July 1, 2004 will not receive supplemental retirement benefits. Eligible Confidential and Supervisory employees will receive monthly benefits until the participant dies or until they become eligible for Medicare, whichever comes earliest. The amount of benefits is dependent upon the employee's amount of unused sick leave at retirement. Those with 150 to 200 days will receive \$50, those with 200 to 250 days will receive \$75, and those with 250 or greater will receive \$100 per month.

Licensed employees listed in Article 14, Section A of the 2012-2015 collective bargaining agreement, who have 15 or 20 years of service upon retirement, depending upon which section of the list they are in, are eligible to receive benefits. Employees hired on or after July 1, 2007 will not receive supplemental retirement benefits. The maximum participation allowed by the District is 84 months, until the participant dies, or becomes eligible for Medicare, whichever comes earliest. Eligible Licensed retirees will receive \$225 per month. All amounts are prorated if the employee worked less than the full-time equivalent.

**Funding Policy** – The benefits from this program are fully paid by the District and, consequently, no contributions by employees are required. The District funds this benefit as it comes due and the amount estimated to be paid by the District for this benefit for the period ended June 30, 2025 was \$31,424. There are no assets accumulated in a trust.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**Early Retirement Stipend Pension Plan (continued)**

**Employees Covered by Benefit Terms** – As of June 30, 2025, the following employees were covered by the stipend benefit terms:

Participant Counts:	
Active	37
Inactive	<u>21</u>
	<u>58</u>

**Total Stipend Pension Liability** – The District’s total stipend pension liability of \$321,125 was measured as of June 30, 2025 and was determined by an actuarial valuation date as of June 30, 2024.

**Actuarial Assumptions and Other Inputs** – The Total OPEB Liability for the current year was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Input	Assumption
Actuarial Cost Method	Entry age normal funding method
Interest/Discount Rate	4.93%
Projected Payroll Increases	2.4% with a Salary Merit Scale increase
Mortality Rates	Pub-2010 Sex Distinct Mortality Table adjusted with generational mortality adjustments using the Unisex Security Data Mortality Projection Scale
Withdrawal Rates	As developed for the valuation of benefits under Oregon PERS, depending on YOS
Disability Rates	As developed for the valuation of benefits under Oregon PERS, age dependent
Retirement Rates	As developed for the valuation of benefits under Oregon PERS
Participation	85% of future retirees are assumed to elect medical coverage if they have district-paid benefits. 40% of future retirees are assumed to elect medical coverage if they do not have district-paid benefits. 70% of future retirees electing coverage are assumed to cover a spouse as well.
Marital Status	Actual spouse information is used for current retirees. Future retired members who elect to participate in the plan are assumed to be married at a rate of 60%. Males are assumed to be 3 years older than females.
Health Care Cost Trend Rate	Trends based on actual renewal rates.
Retiree Contributions	Retiree contributions are a weighted average of all retiree contributions for the prior year.

**Changes in the Total Stipend Pension Liability –**

Stipend Pension Liability at June 30, 2024	\$	341,055
Changes for the year:		
Service cost		10,087
Interest		14,565
Differences between expected and actual experience		-
Changes of assumptions or other input		(13,158)
Benefit payments		<u>(31,424)</u>
Stipend Pension Liability at June 30, 2025	\$	<u>321,125</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**Early Retirement Stipend Pension Plan (continued)**

**Sensitivity of the Total Stipend Pension Liability to Changes in the Discount Rate** – The following presents the total stipend pension liability of the District, as well as what the District’s total pension stipend liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

District's Stipend Pension Asset/(Liability)	1% Decrease (3.93%)	Current Discount Rate (4.93%)	1% Increase (5.93%)
Single Employer Stipend	\$ (337,677)	\$ (321,125)	\$ (305,416)

Since the stipend benefit is not dependent on healthcare trends, there is no sensitivity to healthcare cost trends.

**Stipend Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources** – For the year ended June 30, 2025, the District recognized a decrease in stipend pension expense of \$15,414, which was charged to various functions as follows: 48% instruction, 49% supporting services, and 3% community services.

As of June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to the stipend pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 49,008
Changes of assumptions or other input	3,073	26,492
Total	<u>\$ 3,073</u>	<u>\$ 75,500</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	<u>Deferred Outflow/(Inflow) of Resources</u>
2026	\$ (46,973)
2027	(24,269)
2028	(1,185)
2029	-
Thereafter	-
Total	<u>\$ (72,427)</u>

**Changes in Assumptions** –Interest / discount rate increased from 4.34% to 4.93% based on the average of multiple 6/30/2025 municipal bond rate sources. Decrement tables and Salary Merit Scale updated per the December 2022 Actuarial Section of Oregon Public Employees’ Retirement System Actuarial Report.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**OPERS Plan**

***Plan Description***

Employees are provided pensions as participants under one or more plans currently available through Oregon Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit plan administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Service Code Section 401(a). Oregon legislature has delegated authority to the Oregon Public Employees Retirement Board (Board) to administer and manage the system.

There are currently two programs within OPERS, with eligibility determined by the date of employment. Those employed prior to August 29, 2003 are OPERS Program members, and benefits are provided based on whether a member qualifies for Tier One or Tier Two described below. Those employed on or after August 29, 2003 are Oregon Public Service Retirement Plan (OPSRP) Program members. OPSRP is a hybrid retirement plan with two components: 1) the Pension Program (defined benefit; established and maintained as a tax-qualified governmental defined benefit plan), and 2) the Individual Account Program (IAP) (defined contribution; established and maintained as a tax-qualified governmental defined contribution plan).

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which was codified into ORS 238.435. This legislature created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to age 58 for Tier One.

The 2003 Legislature enacted House Bill 2021, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. OPSRP is part of PERS and is administered by the Board. The PERS Board is directed to adopt any rules necessary to administer OPSRP, and such rules are to be considered part of the plan for IRS purposes.

Beginning January 1, 2004, OPERS active Tier One and Tier Two members became members of the Individual Account Program (IAP) or OPSRP. OPERS members retain their existing Regular or Variable (if applicable) accounts, but member contributions are now deposited into the member's IAP account. Accounts are credited with earnings and losses net of administrative expenses.

***Tier One/Tier Two (Chapter 238)***

***Pension Benefits*** - The OPERS retirement allowance is payable monthly for life. Members may select from 13 retirement benefit options that are actuarially equivalent to the base benefit. 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, 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 a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Monthly payments must be a minimum of \$200 per month or the member will receive a lump-sum payment of the actuarial equivalent of benefits to which they are entitled.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2021. The limit was equal to \$232,976 as of January 1, 2024, and it is indexed with inflation every year.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**OPERS Plan (continued)**

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 One 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 Two members are eligible for full benefits at age 60. The plans are closed to new members hired on or after August 29, 2003.

*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 receives a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- The member was employed by a OPERS employer at the time of death,
- The member died within 120 days after termination of OPERS-covered employment,
- The member died as a result of injury sustained while employed in a OPERS-covered job, or
- The member was on an official leave of absence from a OPERS-covered job at the time of death.

As of 2020, the Legislature introduced an Optional Spouse Death Benefit (OSDB) which may provide higher survivor benefit than the standard per-retirement death benefit described above. To be eligible for the OSDB, the member must have died before retiring, named their spouse or other person who is constitutionally required to be treated in the same manner as the spouse as their pre-retirement beneficiary, and met the following conditions:

- Member's date of death must be on or after January 1, 2020.
- Member's account must be eligible for the employer-matching death benefit (as described above).
- Member must have a surviving spouse.
- Surviving spouse must be member's sole beneficiary as determined by a valid Tier One/Tier Two Pre-retirement Beneficiary Designation form on file with PERS.

As of January 1, 2024, the Legislature modified the rules such that, in order to be eligible for the Optional Spouse Death Benefit, a surviving spouse must make a written election no later than 60 days after the date of the estimate that OPERS provides to a member's spouse. For members who die before their earliest retirement date, the OSDB is the actuarial equivalent of 50% of the service retirement that would have been paid to the member, calculated as if the member became inactive on their date of death and retired at their earliest retirement date. For members who die after their earliest retirement date but before normal retirement age, the OSDB is the actuarial equivalent of the service retirement that would have been paid to the member calculated as if they retired on the first day of the month following their death. For members who die after their normal retirement age, the OSDB is the actuarial equivalent of the benefit that would have been paid to the member, calculated as if the member retired on the first day of the month following their date of death.

*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 for disability benefits regardless of the length of OPERS-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.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**OPERS Plan (continued)**

*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), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0 percent.

**OPSRP Pension Program (Chapter 238A)**

*Pension Benefits* - The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003. 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 multiplied by the number of years of service and the final average salary. Normal retirement age for a Police and Fire members is age 60 or age 53 with 25 years of retirement credit. To retire under the Police and Fire classification, the individual's last 60 months of retirement credit preceding retirement eligibility must be classified as retirement credit for service as a police officer or a firefighter. 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 as indicated above, they retain that eligibility even if they perform service thereafter as other than Policy 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 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.

Under Senate Bill 1049, passed during 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2021. The limit was equal to \$232,976 as of January 1, 2024, and is indexed with inflation every year.

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.

*Death Benefits* - Upon the death of a nonretired 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 or other person 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 the age of their federally required minimum distribution.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**OPSRP Pension Program (Chapter 238A) (continued)**

*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

**Contributions**

OPERS' funding policy provides for periodic member and employer contributions at rates established by the OPERS Board, subject to limits set in statute. The rates established for member and employer contributions were approved based on the recommendation of the System's third-party actuary.

*Member Contributions* – Beginning January 1, 2004, all member contributions, except for contributions by judge members, were placed in the OPSRP Individual Account Program (IAP). Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 or 7.0% of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf.

*Employer Contributions* – OPERS 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. This funding policy applies to the OPERS Defined Benefit Plan and OPEB plans.

Employer contributions during the period July 1, 2024 through June 30, 2025, were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2024. For the period July 1, 2024 through June 30, 2025, net employer contribution rates were 27.87% for Tier 1/Tier 2 employees and 25.03% for OPSRP General Employees. Employer contributions for the year ended June 30, 2025 were \$5,103,557.

**Pension Plan Annual Comprehensive Financial Report (ACFR)**

OPERS prepares their financial statements in accordance with generally accepted accounting principles in the United States of America as set forth in Governmental Accounting Standards Board (GASB) pronouncements that apply to governmental accounting for fiduciary funds and enterprise funds. The accrual basis of accounting is used for all funds. Contributions are recognized when due, pursuant to legal (or statutory) requirements. Benefits and withdrawals are recognized when they are currently due and payable in accordance with the terms of the plan. Investments are recognized at fair value, the amount that could be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

OPERS produces an independently audited ACFR which can be found at:

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

***Actuarial Valuation***

The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. Under this cost method, each active member's entry age present value of projected benefits is allocated over the member's service from the member's date of entry until their assumed date of exit, taking into consideration expected future compensation increases.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

***Actuarial Methods and Assumptions Used in Developing Total Pension Liability***

Valuation date	December 31, 2022
Measurement date	June 30, 2024
Experience study	2022, published July 24, 2023
Actuarial assumptions:	
Actuarial cost method	Entry age normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><b><i>Healthy retirees and beneficiaries:</i></b> 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.</p> <p><b><i>Active members:</i></b> Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b><i>Disabled retirees:</i></b> Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits 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 methods and assumptions shown above are based on the 2022 Experience Study, which reviewed experience for the four-year period ending on December 31, 2022.

***Discount Rate***

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from 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.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

***Assumed Asset Allocation***

Asset Class	Target Allocation
Cash	0.0%
Debt securities	25.0%
Public equity	27.5%
Private equity	20.0%
Real estate	12.5%
Real assets	7.5%
Diversifying strategies	7.5%
Total	100.0%

***Long-term Expected Rate of Return***

In January 2023, the PERS Board sought to develop an analytical basis for selecting the long-term expected rate of return assumption. The Board reviewed long-term assumptions developed by both Milliman’s Capital Market Assumptions Team and the Oregon Investment Council’s (OIC) investment advisors. 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; instead, they are based on a forward-looking capital market economic model.

The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at the time based on the OIC long-term target asset allocation. The OIC’s description of each asset was used to map the target allocation to the asset classes shown below:

Asset Class	Target Allocation	20-Year Annualized Geometric Mean
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 funds of funds - multistrategy	1.25%	6.27%
Hedge fund equity - hedge	0.63%	6.48%
Hedge fund - macro	5.62%	4.83%
Total	100%	
Assumed inflation - mean		2.35%

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2025, the District reported a liability of \$42,625,795 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022. The District's proportion of the net pension liability was based on the District's long-term contribution effort to the pension plan compared with the total projected long-term contribution effort of all participating employers, actuarially determined. As of June 30, 2024 (measurement date), the District's proportion was approximately 0.19177275 percent.

For the year ended June 30, 2025, the District recognized an increase in pension expense of \$2,508,920. The \$2,508,920 was treated as an increase of payroll related expense in Statement of Activities and allocated to Instruction, Support Services and Community Services using the allocation percentages of 48%, 49% and 3%, respectively.

As of June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,525,184	\$ 101,734
Changes of assumptions	4,285,611	5,490
Net difference between projected and actual earnings investments	2,707,930	-
Changes in proportionate share	1,455,346	1,326,865
Differences between employer contributions and employer's proportionate share of system contributions	2,188,984	1,203,903
Contributions subsequent to measurement date	5,103,557	-
Total	\$ 18,266,612	\$ 2,637,992

The \$5,103,557 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2026.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources (prior to post-measurement date contributions) related to pensions will be recognized in pension expense or (expense reduction) as follows:

Year ended June 30,	Deferred Outflow/(Inflow) of Resources
2026	\$ 605,376
2027	5,273,831
2028	2,884,161
2029	1,487,707
2030	273,988
Thereafter	-
Total	\$ 10,525,063

**Sensitivity for the District’s Proportionate Share of the Net Pension Liability to Changes in 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:

District’s Net Pension Asset/(Liability)	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Defined Benefit Pension Plan	\$ (67,240,460)	\$ (42,625,795)	\$ (22,009,810)

**Changes in Assumptions and Methods**

A summary of key changes implemented since the December 31, 2022 valuation are noted below. Additional detail and list of changes can be found in the December 31, 2023 Actuarial Valuation, which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/Actuarial/2024/12312023-Actuarial-Valuation.pdf>

**Assumption Changes**

- The retirement assumptions for OPSRP Police & Fire members were revised to estimate possible changes in retirement patterns that could arise from the plan changes included in House Bills 4045.

**Actuarial Method Changes**

There were no changes to actuarial methods since the December 31, 2022 actuarial valuation.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

***Plan Changes***

House Bill 4045 from the 2024 legislative session lowered the normal retirement age for OPSRP Police & Fire from age 60 to 55, effective January 1, 2025. Members still qualify for earlier unreduced retirement if age 53 with 25 or more years of service. This plan change is reflected in the December 31, 2023 actuarial valuation.

House Bill 4045 also made the following changes which are not reflected in the December 31, 2022 actuarial valuation:

- Effective January 1, 2025, forensic scientists and elected District Attorneys are now included in the “Police & Fire” definition of membership.
- Effective January 1, 2030, a new hazardous position member classification was created for OPSRP members with benefit levels and retirement eligibilities that fall in between existing classifications for General Service and Police & Fire members. The hazardous position membership classification is statutorily limited to emergency telecommunicators employees at Oregon State Hospital with direct patient contract.

**Defined Contribution Plan – Individual Account Program (IAP)**

*Benefit Terms* – The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established. Employers have the option to make employer contributions for a member under ORS 238A.340. Contributions for these accounts are deposited into a separate employer-funded account. The member becomes vested in this optional employer-funded account 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. The accounts fall under Internal Revenue Code Section 414(k).

Upon retirement, a member of the 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, or 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* –Starting July 1, 2020, Senate Bill 1049 required a portion of member contributions to their IAP accounts to be redirected to the Defined Benefit fund. In 2023, if a member earns more than \$3,570 per month, 0.75 percent (if OPSRP member) or 2.5 percent (if Tier One/Tier Two member) of the member's contributions that were previously contributed to the member's IAP now fund the new Employee Pension Stability Accounts (EPSA). The EPSA accounts will be used to help fund the cost of future pension benefits without changing those benefits, which means reduced contributions to the member's IAP account. Members may elect to make voluntary IAP contributions equal to the amount redirected.

EPSA redirect is only triggered when the member's gross pay in a month exceeds the monthly salary threshold, tied to the annual Consumer Price Index (All Urban Consumers, West Region).

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 10 – PENSION AND RETIREMENT PLANS (CONTINUED)**

**Defined Contribution Plan – Individual Account Program (IAP) (continued)**

During 2025, the District, as an employee benefit, paid the employee portion of the contribution. Employer contributions for the year ended June 30, 2025 were \$1,130,303 of which \$992,621 was deposited into the individual members' accounts.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**Single-Employer Defined Benefit Health Care Plan (Medical Subsidy)**

**Plan Description** – The District operates a single-employer retiree benefit plan that provides postemployment health benefits to eligible employees and their spouses, children and/or domestic partners. Benefits and eligibility for members are established through the collective bargaining agreements.

The District's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303, which requires that all eligible retirees are allowed to continue receiving health insurance benefits, at their cost, until age 65 or they become otherwise eligible for Medicare. ORS stipulate that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. Their requirement to make available to retirees (at the retiree's own cost) access into the healthcare plan has an implicit cost to the district.

**Funding Policy** – The benefits from the single-employer defined benefit OPEB plan are paid by the District based on bargaining agreement language and contributions by employees are also required. The plan is not accounted for in a pension trust fund; therefore, designated funds are not legally restricted to pay future benefits. The benefits from the healthcare plan established in accordance with ORS 243.303 are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you-go financing requirements. There is no obligation on the part of the District to fund these benefits in advance. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

**Employees Covered by Benefit Terms** – For Administrative staff members hired before July 1, 2004, the program is for current employees who are PERS eligible due to retirement and who have a minimum of twenty (20) years' experience with the District at retirement. Administrative staff hired on or after July 1, 2004 and prior to July 1, 2007, who are PERS eligible due to retirement and who have at least 14 years of service with the District at retirement are also eligible. Coverage for retirees and eligible dependents continues until the participant dies or is eligible for Medicare, whichever comes first. The District shall contribute the same premium offered active administrators toward the purchase of full family medical insurance.

Classified employees are eligible if they meet the following requirements:

- Employee must be at least one-half (1/2) time throughout their employment with the District.
- Hired prior to July 1, 1993 and have at least 15 years of service with the District at retirement.
- Hired on or after July 1, 1993 and prior to July 1, 2000 and have at least 18 years of service with the District at retirement.
- Additionally, classified employees must be PERS eligible due to retirement to be eligible for this program.

Employees hired on or after July 1, 2000 will not receive supplemental retirement benefits. Coverage for eligible classified employees will be offered for 120 months or is eligible for Medicare, whichever comes earliest. The District will pay for the medical only coverage for the retiree. Retirees choosing to purchase medical coverage for their spouse or dependents will contribute no more than twice the out-of-pocket amount that regular employees pay for the insurance benefit coverage that is then in existence within the District on a year-to-year basis.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

**Single-Employer Defined Benefit Health Care Plan (Medical Subsidy) (continued)**

Confidential and Supervisory employees may be eligible if they meet the following requirements:

- Employee must have averaged at least one-half (1/2) time throughout their years of employment with the District.
- Supervisory employee hired on or before July 1, 2004 who has at least 20 years of service with the District at retirement.
- Confidential employee hired on or after July 1, 1993 who has continuous employment for 20 years or more with the District at retirement.
- Additionally, confidential and supervisory employees must be PERS eligible due to retirement to be eligible for this program. Confidential and supervisory employees hired on or after July 1, 2004 will not receive supplemental retirement benefits. Coverage for eligible Confidential and Supervisory employees will be offered for 120 months or is eligible for Medicare, whichever comes earliest. The District will pay for the medical only coverage for the retiree. Retirees choosing to purchase medical coverage for their spouse or dependents will contribute no more than twice the out-of-pocket amount that regular employees pay for the insurance benefit coverage that is then in existence within the District on a year-to-year basis.

Licensed employees listed in Article 14, Section A of the 2021-2024 collective bargaining agreement, who have 15 or 20 years of service upon retirement, depending upon which section of the list they are in, are eligible to receive benefits. Employees hired on or after July 1, 2007 will not receive supplemental retirement benefits. Coverage for eligible licensed retirees and eligible dependents continues until the participant is eligible for Medicare. The retiree will pay the same percentage of the premium for Medical Insurance as the percentage paid by full time employees for their full insurance coverage. This applies to spouses, domestic partners and children. District will pay for the "medical only" coverage for the retiree.

For all classes of employees:

- Qualified spouses and domestic partners (as well as dependent children of participants) may qualify for coverage until the participant becomes eligible for Medicare.
- Only dependents covered at the time of retirement will be eligible.

As of June 30, 2025, the following employees were covered by the implicit benefit terms:

Active plan members	355	
Inactive employees or beneficiaries currently receiving benefit payments	33	
	388	

**Total OPEB Liability** – The District’s total OPEB liability of \$3,249,432 was measured as of June 30, 2025, and was determined by an actuarial valuation date as of June 30, 2024.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

**Single-Employer Defined Benefit Health Care Plan (Medical Subsidy) (continued)**

**Actuarial Assumptions and Other Inputs** – The Total OPEB Liability for the current year was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Input	Assumption
Actuarial Cost Method	Entry age normal funding method
Interest/Discount Rate	4.93%
Projected Payroll Increases	2.4% with a Salary Merit Scale increase
Mortality Rates	Pub-2010 Sex Distinct Mortality Table adjusted with generational mortality adjustments using the Unisex Security Data Mortality Projection Scale
Withdrawal Rates	As developed for the valuation of benefits under Oregon PERS, depending on YOS
Disability Rates	As developed for the valuation of benefits under Oregon PERS, age dependent
Retirement Rates	As developed for the valuation of benefits under Oregon PERS
Participation	85% of future retirees are assumed to elect medical coverage if they have district-paid benefits. 40% of future retirees are assumed to elect medical coverage if they do not have district-paid benefits 70% of future retirees electing coverage are assumed to cover a spouse as well
Marital Status	Actual spouse information is used for current retirees. Future retired members who elect to participate in the plan are assumed to be married at a rate of 60%. Males are assumed to be 3 years older than females
Health Care Cost Trend Rate	Trends based on actual renewal rates
Retiree Contributions	Retiree contributions are a weighted average of all retiree contributions for the prior year

**Changes in the Total OPEB Liability –**

OPEB Liability at June 30, 2024	\$	3,438,431
Changes for the year:		
Service cost		134,133
Interest		147,748
Differences between expected and actual experience		-
Assumptions or other input		(130,819)
Benefit payments		<u>(340,061)</u>
OPEB Liability at June 30, 2025	\$	<u>3,249,432</u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate** – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

District's OPEB Asset/(Liability)	1% Decrease (3.93%)	Current Discount (4.93%)	1% Increase (5.93%)
Single Employer Defined Benefit Health Care Plan	\$ (3,423,299)	\$ (3,249,432)	\$ (3,085,548)

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

District's OPEB Asset/(Liability)	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate
Single Employer Defined Benefit Health Care Plan	\$ (3,021,176)	\$ (3,249,432)	\$ (3,506,322)

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

**Single-Employer Defined Benefit Health Care Plan (Medical Subsidy) (continued)**

***OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources*** – For the year ended June 30, 2025, the District recognized a reduction of expense related to OPEB of \$135,768, which was charged to various functions as follows: 48% instruction, 49% supporting services, and 3% community services.

As of June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 1,068,953
Changes of assumptions or other input	339,501	743,332
Total	\$ 339,501	\$ 1,812,285

Other amounts reported as deferred outflows of resources and deferred inflows of resources (prior to post-measurement date contributions) related to OPEB will be recognized in pension expense as follows:

Year Ended June 30	Deferred Outflow/(Inflow) of Resources
2026	\$ (145,691)
2027	(145,691)
2028	(145,691)
2029	(145,691)
2030	(145,691)
Thereafter	(744,329)
Total	\$ (1,472,784)

***Changes in Assumptions*** –The changes in assumptions for the Single-Employer Defined Benefit Healthcare Plan are identical to the changes in assumptions related to the Stipend Pension Plan disclosed in Note 10.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

**Retirement Health Insurance Account (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. ORS 238.420 established the RHIA and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible OPERS members. The plan was closed to new entrants hired on or after August 29, 2003.

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 a 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.

**Contributions**

*Employer 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. This funding policy applies to the PERS Defined Benefit Plan and OPEB plans. The contribution rates in effect for the period July 1, 2024 through June 30, 2025 for the OPEB program were: Tier1/Tier 2 - 0.00%, and OPSRP General Service - 0.00%. The District contributed \$16 for the year ended June 30, 2025.

***Actuarial Valuation***

The actuarial valuation used for RHIA is identical to the actuarial valuation details related to the OPERS Plan disclosed in *NOTE 10 Pension and Retirement Plans* except the table listed below:

Actuarial assumptions:

Retiree healthcare participation	Healthy retirees: 25%; Disabled retirees: 15%
Healthcare cost trend rate	Not applicable
Cost-of-living adjustments (COLA)	Not applicable

***OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2025, the District reported \$684,897 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022. The District's proportion of the net OPEB asset was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2025 the District's proportion was approximately 0.16956725 percent.

For the year ended June 30, 2025, the District recognized a decrease of OPEB expense related to RHIA of \$155,036. The \$155,036 was treated as a decrease of payroll related expense in the Statement of Activities and allocated to Instruction, Support Services and Community Services, using allocation percentages of 48%, 49% and 3% respectively.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (CONTINUED)**

**Retirement Health Insurance Account (RHIA) (continued)**

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 13,395
Changes in assumptions	-	8,663
Net difference between projected and actual earnings on investments	19,338	-
Changes in proportionate share	-	68,362
Contributions subsequent to the measurement date	16	-
<b>Total</b>	<b><u>\$ 19,354</u></b>	<b><u>\$ 90,420</u></b>

Other amounts reported as deferred outflows of resources and deferred inflows of resources (prior to post-measurement date contributions) related to RHIA OPEB will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	<u>Deferred Outflow/(Inflow) of Resources</u>
2026	\$ (101,353)
2027	17,576
2028	10,462
2029	2,233
2030	-
Thereafter	-
<b>Total</b>	<b><u>\$ (71,082)</u></b>

***Sensitivity for the District's Proportionate Share of the Net OPEB Asset to Changes in 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 1-percentage point lower (5.90 percent) or 1-percentage point higher (7.90 percent) than the current rate:

District's Net Pension Asset/(Liability)	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Retirement Health Insurance Account	\$ 634,006	\$ 684,897	\$ 728,715

**Sensitivity of District's Proportionate Share of the Net OPEB Asset to Changes in Healthcare Cost Trend Rate**

The RHIA OPEB is unaffected by healthcare cost trends due to the benefit being limited to \$60 monthly payments toward Medicare companion insurance premiums.

***Changes in Assumptions***

The changes in assumptions used for RHIA are identical to the changes in assumptions related to the OPERS Plan disclosed in *NOTE 10 – Pension and Retirement Plans*.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 12 – SELF-INSURANCE (INTERNAL SERVICE FUND)**

The District's self-insurance fund is used to fund the self-insured health insurance program, which provides coverage for medical, dental, and vision benefits for employees and their families. The self-insured health insurance program also covers retirees under this plan. The District pays claims up to a stop loss of \$200,000 per employee. The District carries commercial insurance for claims above the stop loss amount. As of June 30, 2025, an estimated liability for payment of incurred and unpaid claims of \$1,257,506 is included in the accompanying statement of net position and represents the District's required reserve under OAR 836-011-0255. The District's liability was actuarially determined based on historical claims information.

The District is responsible for all unemployment claims. The unemployment and worker's compensation programs receive an internal assessment through the District's payroll process based on employee wages or hours worked.

**NOTE 13 – CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS**

The District's operations are concentrated within Jackson County. In addition, substantially all the District's revenues for continuing operations are from federal, state, and local government agencies. In the normal course of operations, the District receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**NOTE 14 – RISK MANAGEMENT**

The District is exposed 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. The District carries commercial insurance for these risks of loss. Worker's compensation insurance is provided through SAIF for workers compensation claims up to an aggregate maximum limit of \$2,000,000 per incident. There has been no significant reduction in insurance coverage from the prior year.

**NOTE 15 – CONTINGENCIES**

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

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 16 – TAX ABATEMENTS**

As of June 30, 2025, Jackson County provides tax abatements through various programs.

For the fiscal year ended June 30, 2025, the District's abated property taxes totaled \$22,359 under these programs:

	Abated Taxes	Percent of Code Area	Reduced Property Taxes
Enterprise Zone	13,593	28.34%	3,852
Enterprise Zone	27,091	28.34%	7,678
Enterprise Zone	12,074	28.34%	3,422
Enterprise Zone	13,593	14.04%	1,908
Enterprise Zone	27,091	14.04%	3,804
Enterprise Zone	12,074	14.04%	1,695
Total Tax Abatements			\$ 22,359

**NOTE 17 – COMMITMENTS**

The District has various active construction obligations at June 30, 2025. The total project costs of these obligations are as follows:

Contractor	Project	Contract Amount	Completed at June 30, 2025	Remaining Commitment
KNCC/Outlier	AHS Humanities	\$ 21,618,760	\$ 21,386,760	\$ 232,000
Outlier	Science Seismic	3,478,652	2,384,111	1,094,541
		\$ 25,097,412	\$ 23,770,871	\$ 1,326,541

**NOTE 18 – NET INVESTMENTS IN CAPITAL ASSETS**

The composition of net investment in capital assets, for the governmental activities as of June 30, 2025, was as follows:

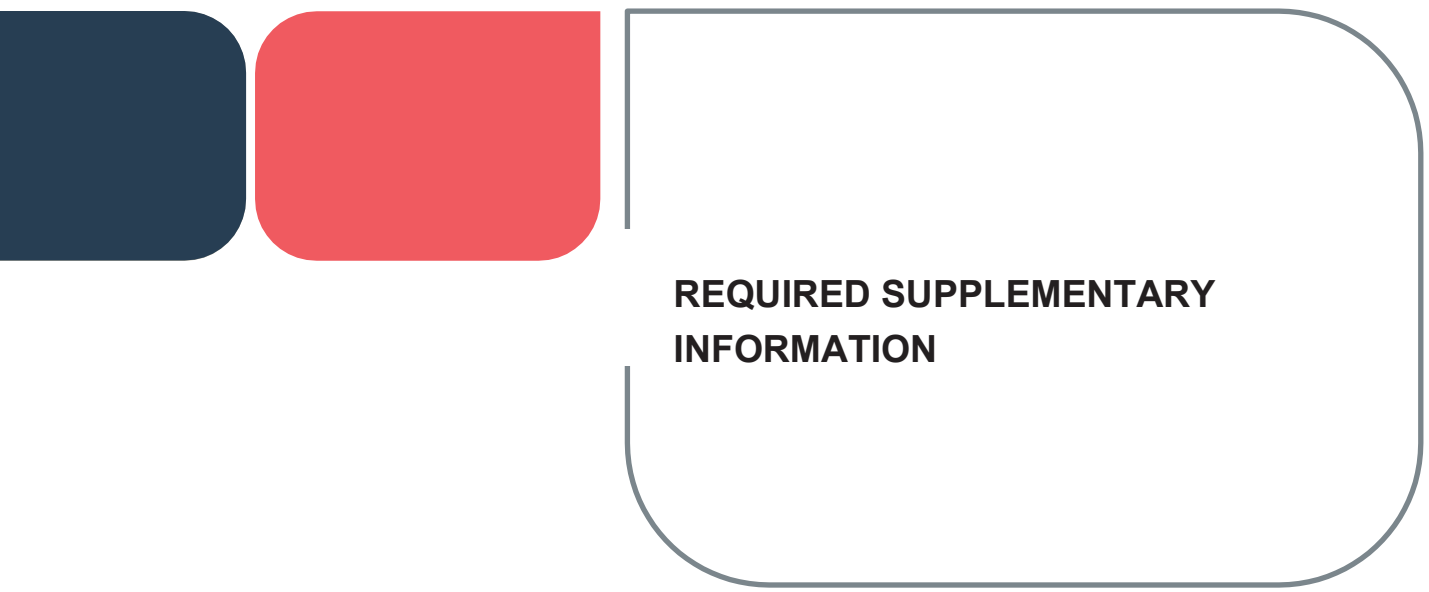
Capital assets:	
Capital assets not being depreciated	\$ 2,968,809
Capital assets being depreciated/amortized, net	151,132,020
	154,100,829
Related debt:	
General obligation bonds	92,655,000
Bond premium	14,765,579
Bank loans	11,440
Bus loans payable	355,914
Lease liabilities	155,331
	107,943,264
Net investment in capital assets	\$ 46,157,565

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**

**NOTE 19 – SUBSEQUENT EVENTS**

On December 4, 2025, the District issued a Full Faith and Credit Financing Agreement, Series 2025 Note (the Note), in the principal amount of \$5,358,564, with 6% interest and maturing on June 15, 2032. The Note was issued to provide cash flow for operational expenditures of the District.

The Note is payable from and secured by a pledge of unrestricted revenues, including but not limited to ad valorem property taxes, state apportionments, and other local sources received during the fiscal year. The District expects to fully retire the Note on or before the stated maturity date using pledged revenues or to refinance the Note.



**REQUIRED SUPPLEMENTARY  
INFORMATION**

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION ASSET/(LIABILITY) AND SCHEDULE OF THE**  
**DISTRICT'S CONTRIBUTIONS - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**  
**LAST 10 FISCAL YEARS ENDING JUNE 30**

**Jackson County School District No. 5 Proportionate Share of Net Pension Asset / (Liability) as of the measurement date**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension asset/(liability)	0.1917728%	0.1991139%	0.1877499%	0.1827487%	0.1883845%	0.2041128%	0.2028324%	0.2163244%	0.2028324%	0.2163244%
District's proportion of the net pension asset/(liability)	\$(42,625,795)	\$(37,295,405)	\$(28,748,277)	\$(21,868,590)	\$(41,111,982)	\$(35,306,630)	\$(30,726,431)	\$(29,160,608)	\$(34,567,392)	\$(15,256,628)
District's covered-employee payroll	\$ 24,077,747	\$ 24,443,136	\$ 21,736,718	\$ 18,580,455	\$ 17,704,665	\$ 16,696,248	\$ 15,683,955	\$ 14,526,304	\$ 15,665,008	\$ 14,860,812
District's proportionate share of the net pension asset/(liability) as a percentage of its covered-employee payroll	177.03%	152.58%	132.26%	117.70%	232.21%	211.46%	195.91%	200.74%	220.67%	102.66%
Plan fiduciary net position as a percentage of the total pension liability	79.30%	81.70%	84.50%	87.57%	75.79%	80.20%	82.10%	83.12%	80.52%	91.88%

**Jackson County School District No. 5 Pension Contributions**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contributions	\$ 5,103,557	\$ 6,327,666	\$ 5,684,841	\$ 5,403,577	\$ 5,216,923	\$ 5,100,479	\$ 3,974,148	\$ 3,821,397	\$ 2,948,199	\$ 2,854,768
Contribution in relation to the contractually required	\$ (5,103,557)	\$ (6,327,666)	\$ (5,684,841)	\$ (5,403,577)	\$ (5,216,923)	\$ (5,100,479)	\$ (3,974,148)	\$ (3,821,397)	\$ (2,948,199)	\$ (2,854,768)
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered - employee payroll	\$ 22,315,939	\$ 24,077,747	\$ 24,443,136	\$ 21,736,718	\$ 18,580,455	\$ 17,704,665	\$ 16,696,248	\$ 15,683,955	\$ 14,526,304	\$ 15,665,008
Contributions as a percentage of covered-employee payroll	22.87%	26.28%	23.26%	24.86%	28.08%	28.81%	23.80%	24.37%	20.30%	18.22%

**Note to schedule:**

A summary of key changes implemented since the December 31, 2022 valuation are described in Note 10 in the Notes to the Basic Financial Statements.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB ASSET/(LIABILITY) AND SCHEDULE OF THE**  
**DISTRICT'S CONTRIBUTIONS - OPERS RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA)**  
**LAST 10 FISCAL YEARS ENDING JUNE 30 (For Years Information is Available)**

**Jackson County School District No. 5 Proportionate Share of Net OPEB (Liability) / Asset**

	2025	2024	2023	2022	2021	2020	2019	2018
District's proportion of the net OPEB RHIA asset/(liability)	0.16956725%	0.13497551%	0.12455517%	0.12121661%	0.24142223%	0.15170470%	0.14960826%	0.14252495%
District's proportion of the net OPEB RHIA asset/(liability)	\$ 684,897	\$ 494,234	\$ 442,588	\$ 416,259	\$ 491,922	\$ 293,148	\$ 167,003	\$ 59,481
District's covered-employee payroll	\$ 24,077,747	\$ 24,443,136	\$ 21,736,718	\$ 18,580,455	\$ 17,704,665	\$ 16,696,248	\$ 15,683,955	\$ 14,526,304
District's proportionate share of the net OPEB RHIA asset/(liability) as a percentage of its covered-employee payroll	2.84%	2.02%	2.04%	2.24%	2.78%	1.76%	1.06%	0.41%
Plan fiduciary net position as a percentage of the total pension liability	220.60%	201.60%	194.60%	183.90%	150.10%	144.40%	123.90%	108.88%

**Jackson County School District No. 5 Contributions**

	2025	2024	2023	2022	2021	2020	2019	2018
Contractually required contributions	\$ 16	\$ 823	\$ 2,660	\$ 4,032	\$ 3,888	\$ 23,042	\$ 90,530	\$ 88,386
Contribution in relation to the contractually required	\$ (16)	\$ (823)	\$ (2,660)	\$ (4,032)	\$ (3,888)	\$ (23,042)	\$ (90,530)	\$ (88,386)
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered - employee payroll	\$ 22,315,939	\$ 24,077,747	\$ 24,443,136	\$ 21,736,718	\$ 18,580,455	\$ 17,704,665	\$ 16,696,248	\$ 15,683,955
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.01%	0.02%	0.02%	0.13%	0.54%	0.56%

**Note to schedule:**

A summary of assumption changes implemented since the last valuation are outlined briefly in *Note 11* to the financial statements.

**Other Information:**

This schedule is presented to illustrate required supplementary information for a 10 year period. The District adopted GASB 75 for RHIA during fiscal 2018, as a result, only eight years of information is presented.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**STATEMENT OF CHANGE IN THE DISTRICT'S TOTAL PENSION (STIPEND)**  
**LIABILITY AND RELATED RATIOS**  
**LAST 10 FISCAL YEARS ENDING JUNE 30 (For Years Information is Available)**

<b>Total Pension Liability (Stipend):</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Service cost	\$ 10,087	\$ 11,052	\$ 11,862	\$ 18,957	\$ 18,894	\$ 10,829	\$ 11,155	\$ 10,830	\$ 10,830
Interest	14,565	17,525	17,725	13,004	15,050	14,094	15,844	16,956	18,816
Differences between expected and actual experience	-	(76,947)	-	(58,383)	-	-	(9,206)	-	-
Changes of assumptions of other inputs	(13,158)	(5,090)	(2,690)	(48,575)	-	-	(37,369)	-	-
Benefit payments	<u>(31,424)</u>	<u>(41,267)</u>	<u>(39,976)</u>	<u>(59,782)</u>	<u>(62,336)</u>	<u>(47,189)</u>	<u>(53,325)</u>	<u>(73,046)</u>	<u>(85,437)</u>
<b>Net change in total pension liability (Stipend)</b>	(19,930)	(94,727)	(13,079)	(134,779)	(28,392)	(22,266)	(72,901)	(45,260)	(55,791)
Total Pension Liability (Stipend) - beginning	<u>\$ 341,055</u>	<u>\$ 435,782</u>	<u>\$ 448,861</u>	<u>\$ 583,640</u>	<u>\$ 606,930</u>	<u>\$ 365,114</u>	<u>\$ 438,015</u>	<u>\$ 483,275</u>	<u>\$ 539,066</u>
Total Pension liability (Stipend) - ending	<u>\$ 321,125</u>	<u>\$ 341,055</u>	<u>\$ 435,782</u>	<u>\$ 448,861</u>	<u>\$ 578,538</u>	<u>\$ 342,848</u>	<u>\$ 365,114</u>	<u>\$ 438,015</u>	<u>\$ 483,275</u>
Estimated Covered - employee payroll	\$ 3,001,658	\$ 2,931,306	\$ 3,959,522	\$ 3,866,721	\$ 4,128,000	\$ 4,265,350	\$ 5,079,950	\$ 5,489,098	\$ 5,329,221
Total pension liability (Stipend) as a percentage of estimated covered - employee payroll	10.70%	11.63%	11.01%	11.61%	14.01%	8.04%	7.19%	7.98%	9.07%

**Notes to Schedule:**

**Significant methods and assumptions used in calculating the actuarially determined contributions:**

Significant methods and assumptions used in calculating the actuarially determined contributions are described in *Note 10* to the financial statements. No assets are accumulated in a trust to pay related benefits.

**Changes in benefit terms:**

None noted.

**Other information:**

This schedule is presented to illustrate required supplementary information for a 10 year period. The District adopted GASB 73 during fiscal 2017, as a result, only nine years of information are presented.

\* OPEB liability recalculated by new actuary.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB (MEDICAL SUBSIDY)**  
**LIABILITY AND RELATED RATIOS**  
**LAST 10 FISCAL YEARS ENDING JUNE 30 (For Years Information is Available)**

<b>Total OPEB Liability:</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Service cost	\$ 134,133	\$ 159,963	\$ 171,396	\$ 249,886	\$ 249,915	\$ 260,118	\$ 192,739	\$ 187,125	\$ 187,125
Interest	147,748	149,981	150,343	120,217	134,686	287,335	198,664	200,379	208,939
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(233,644)	-	(718,351)	-	-	223,212	-	-
Changes of assumptions of other inputs	(130,819)	49,364	(23,084)	(692,930)	-	-	253,473	-	-
Benefit payments	(340,061)	(349,379)	(405,994)	(468,114)	(519,821)	(481,438)	(483,504)	(581,316)	(667,362)
<b>Net change in total OPEB liability</b>	<b>(188,999)</b>	<b>(223,715)</b>	<b>(107,339)</b>	<b>(1,509,292)</b>	<b>(135,220)</b>	<b>66,015</b>	<b>384,584</b>	<b>(193,812)</b>	<b>(271,298)</b>
Total OPEB liability - beginning	<u>\$ 3,438,431</u>	<u>\$ 3,662,146</u>	<u>\$ 3,769,485</u>	<u>\$ 5,278,777 *</u>	<u>\$ 5,331,917 *</u>	<u>\$ 5,731,295</u>	<u>\$ 5,346,711</u>	<u>\$ 5,540,523</u>	<u>\$ 5,811,821</u>
Total OPEB liability - ending	<u>\$ 3,249,432</u>	<u>\$ 3,438,431</u>	<u>\$ 3,662,146</u>	<u>\$ 3,769,485</u>	<u>\$ 5,196,697</u>	<u>\$ 5,797,310</u>	<u>\$ 5,731,295</u>	<u>\$ 5,346,711</u>	<u>\$ 5,540,523</u>
Estimated Covered - employee payroll	\$ 18,715,740	\$ 18,277,090	\$ 19,742,389	\$ 19,279,677	\$ 17,508,000	\$ 16,057,770	\$ 15,964,185	\$ 13,610,493	\$ 13,214,071
Total OPEB liability as a percentage of estimated covered - employee payroll	17.36%	18.81%	18.55%	19.55%	29.68%	36.10%	35.90%	39.28%	41.93%

**Notes to Schedule:**

**Significant methods and assumptions used in calculating the actuarially determined contributions:**

Significant methods and assumptions used in calculating the actuarially determined contributions are described in *Note 11* to the financial statements. No assets are accumulated in a trust to pay related benefits.

**Changes in benefit terms:**

None noted.

**Other information:**

This schedule is presented to illustrate required supplementary information for a 10 year period. The District adopted GASB 75 during fiscal 2017, as a result, only nine years of information are presented.

\* OPEB liability recalculated by new actuary.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Adopted</u>	<u>Final</u>		
<b>REVENUES</b>				
Local sources:				
Property taxes	\$ 22,675,000	\$ 22,675,000	\$ 21,595,002	\$ (1,079,998)
Charges for services	1,035,000	1,035,000	606,633	(428,367)
Donations	25,000	25,000	995,747	970,747
Interest on investments	900,000	900,000	660,557	(239,443)
Miscellaneous	100,000	100,000	129,331	29,331
Intermediate sources:				
Intergovernmental	800,000	800,000	819,410	19,410
State sources:				
Basic school support	14,004,000	14,004,000	14,832,002	828,002
Intergovernmental	504,000	504,000	353,236	(150,764)
Federal sources:				
Intergovernmental	40,000	40,000	7,771	(32,229)
<b>TOTAL REVENUE</b>	<u>40,083,000</u>	<u>40,083,000</u>	<u>39,999,689</u>	<u>(83,311)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	23,980,307	23,980,307	22,928,079	1,052,228
Support services	15,722,693	15,722,693	15,191,215	531,478
Enterprise and community services	15,000	15,000	5,585	9,415
Contingency	1,000,000	1,000,000	-	1,000,000
<b>TOTAL EXPENDITURES</b>	<u>40,718,000</u>	<u>40,718,000</u>	<u>38,124,879</u>	<u>2,593,121</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(635,000)</u>	<u>(635,000)</u>	<u>1,874,810</u>	<u>2,509,810</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Apportionment of funds	-	-	(3,599)	(3,599)
Debt issuance	-	-	2,124,189	2,124,189
Proceeds from sale of fixed assets	160,000	160,000	160,000	-
Transfers out	(525,000)	(525,000)	(500,000)	25,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(365,000)</u>	<u>(365,000)</u>	<u>1,780,590</u>	<u>2,145,590</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,000,000)	(1,000,000)	3,655,400	4,655,400
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>(1,460,698)</u>	<u>(2,460,698)</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,194,702</u>	<u>\$ 2,194,702</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Adopted</u>	<u>Final</u>		
<b>REVENUES</b>				
Local sources:				
Charges for services	\$ 150,000	\$ 150,000	\$ 65,070	\$ (84,930)
Donations	450,000	450,000	158,013	(291,987)
Miscellaneous	-	-	101,072	101,072
Intermediate sources:				
Intergovernmental	50,000	50,000	19,519	(30,481)
State sources:				
Intergovernmental	4,615,000	4,615,000	3,927,215	(687,785)
Federal sources:				
Intergovernmental	2,705,000	2,705,000	2,193,224	(511,776)
<b>TOTAL REVENUE</b>	<u>7,970,000</u>	<u>7,970,000</u>	<u>6,464,113</u>	<u>(1,505,887)</u>
<b>EXPENDITURES</b>				
Current				
Instruction	4,752,000	4,752,000	3,187,388	1,564,612
Support services	2,648,000	2,648,000	2,272,160	375,840
Enterprise and community services	1,291,591	1,291,591	1,315,819	(24,228)
Facilities acquisition and construction	40,000	40,000	-	40,000
<b>TOTAL EXPENDITURES</b>	<u>8,731,591</u>	<u>8,731,591</u>	<u>6,775,367</u>	<u>1,956,224</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(761,591)</u>	<u>(761,591)</u>	<u>(311,254)</u>	<u>450,337</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Apportionment of funds	-	-	(7,000)	(7,000)
Debt issuance	-	-	2,222,179	2,222,179
Transfers in	375,000	375,000	525,000	150,000
Transfers out	(25,000)	(25,000)	-	25,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>350,000</u>	<u>350,000</u>	<u>2,740,179</u>	<u>2,390,179</u>
<b>NET CHANGE IN FUND BALANCE</b>	(411,591)	(411,591)	2,428,925	2,840,516
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(1,851,051)</u>	<u>(1,451,051)</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ (811,591)</u>	<u>\$ (811,591)</u>	<u>\$ 577,874</u>	<u>\$ 1,389,465</u>



**SUPPLEMENTARY INFORMATION**

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
DEBT SERVICE FUND  
YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Adopted</u>	<u>Final</u>		
<b>REVENUES</b>				
Local sources:				
Property taxes	\$ 8,264,400	\$ 8,264,400	\$ 8,327,814	\$ 63,414
Interest on investments	-	-	10	10
<b>TOTAL REVENUES</b>	<u>8,264,400</u>	<u>8,264,400</u>	<u>8,327,824</u>	<u>63,424</u>
<b>EXPENDITURES</b>				
Debt service	<u>8,064,400</u>	<u>8,064,400</u>	<u>8,064,396</u>	<u>4</u>
<b>TOTAL EXPENDITURES</b>	<u>8,064,400</u>	<u>8,064,400</u>	<u>8,064,396</u>	<u>4</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>200,000</u>	<u>200,000</u>	<u>263,428</u>	<u>63,428</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>(100,000)</u>	<u>(100,000)</u>	<u>151,087</u>	<u>251,087</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 414,515</u>	<u>\$ 314,515</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECT FUND  
YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Adopted</u>	<u>Final</u>		
<b>REVENUES</b>				
Local sources:				
Construction excise tax	\$ 125,000	\$ 125,000	\$ 131,517	\$ 6,517
Interest on investments	300,000	300,000	200,232	(99,768)
Miscellaneous	-	-	42,499	42,499
State sources:				
Intergovernmental	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,551,505</u>	<u>51,505</u>
<b>TOTAL REVENUE</b>	<u>2,925,000</u>	<u>2,925,000</u>	<u>2,925,753</u>	<u>753</u>
<b>EXPENDITURES</b>				
Current				
Support services	1,635,000	1,635,000	348,567	1,286,433
Facilities acquisition and construction	<u>23,625,000</u>	<u>23,625,000</u>	<u>16,956,241</u>	<u>6,668,759</u>
<b>TOTAL EXPENDITURES</b>	<u>25,260,000</u>	<u>25,260,000</u>	<u>17,304,808</u>	<u>7,955,192</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(22,335,000)</u>	<u>(22,335,000)</u>	<u>(14,379,055)</u>	<u>7,955,945</u>
<b>OTHER FINANCING SOURCES</b>				
Debt issuance proceeds	<u>-</u>	<u>-</u>	<u>773,632</u>	<u>773,632</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>-</u>	<u>-</u>	<u>773,632</u>	<u>773,632</u>
<b>NET CHANGE IN FUND BALANCE</b>	(22,335,000)	(22,335,000)	(13,605,423)	8,729,577
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>22,335,000</u>	<u>22,335,000</u>	<u>18,051,297</u>	<u>(4,283,703)</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,445,874</u>	<u>\$ 4,445,874</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
INTERNAL SERVICE SERVICE FUND  
YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Adopted</u>	<u>Final</u>		
<b>REVENUES</b>				
Local sources:				
Services provided other funds	\$ 7,340,000	\$ 7,340,000	\$ 6,592,145	\$ (747,855)
Charges for services	95,000	95,000	730,061	635,061
Miscellaneous	40,000	40,000	241,394	201,394
<b>TOTAL REVENUES</b>	<u>7,475,000</u>	<u>7,475,000</u>	<u>7,563,600</u>	<u>88,600</u>
<b>EXPENDITURES</b>				
Current:				
Support services	8,660,000	8,660,000	8,659,305	695
Contingency	4,075,000	3,397,159	-	3,397,159
<b>TOTAL EXPENDITURES</b>	<u>12,735,000</u>	<u>12,057,159</u>	<u>8,659,305</u>	<u>3,397,854</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(5,260,000)</u>	<u>(4,582,159)</u>	<u>(1,095,705)</u>	<u>3,486,454</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers out	(25,000)	(25,000)	(25,000)	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(5,285,000)	(4,607,159)	(1,120,705)	3,486,454
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>5,285,000</u>	<u>5,285,000</u>	<u>3,267,762</u>	<u>(2,017,238)</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 677,841</u>	<u>\$ 2,147,057</u>	<u>\$ 1,469,216</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FIDUCIARY FUND  
YEAR ENDED JUNE 30, 2025**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Adopted</u>	<u>Final</u>		
<b>REVENUES</b>				
Local sources:				
Donations	\$ 200,000	\$ 200,000	\$ 131,150	\$ (68,850)
<b>TOTAL REVENUES</b>	<u>200,000</u>	<u>200,000</u>	<u>131,150</u>	<u>(68,850)</u>
<b>EXPENDITURES</b>				
Current:				
Enterprise and community services	200,000	200,000	158,015	41,985
<b>TOTAL EXPENDITURES</b>	<u>200,000</u>	<u>200,000</u>	<u>158,015</u>	<u>41,985</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(26,865)</u>	<u>(26,865)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	10,000	10,000	-	(10,000)
Transfers out	(10,000)	(10,000)	-	10,000
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>(26,865)</u>	<u>(26,865)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>33,750</u>	<u>33,750</u>	<u>84,146</u>	<u>50,396</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 33,750</u>	<u>\$ 33,750</u>	<u>\$ 57,281</u>	<u>\$ 23,531</u>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF PROPERTY TAX TRANSACTIONS  
YEAR ENDED JUNE 30, 2025**

	<u>Tax Year</u>	<u>Uncollected July 1, 2024</u>	<u>Levy as Extended by Assessor</u>	<u>Discounts, Interest and Other Adjustments</u>	<u>Collections Per Treasurer</u>	<u>Uncollected June 30, 2025</u>
<b><u>GENERAL FUND:</u></b>						
Current	2024-2025		\$ 22,538,638	\$ (835,027)	\$ 21,367,128	336,483
Prior	2023-2024	\$ 517,872	-	17,272	335,930	199,214
	2022-2023	203,972	-	17,017	108,864	112,125
	2021-2022	92,774	-	13,861	58,448	48,187
	2020-2021	40,557	-	6,595	31,863	15,289
	2019-2020	12,895	-	1,236	4,921	9,210
	2018-2019	8,471	-	573	2,179	6,865
	Prior	31,638	-	1,954	5,107	28,485
Total prior		908,179	-	58,508	547,312	419,375
<b>TOTAL GENERAL FUND</b>		<b>\$ 908,179</b>	<b>\$ 22,538,638</b>	<b>\$ (776,519)</b>	<b>\$ 21,914,440</b>	<b>\$ 755,858</b>
<b><u>DEBT SERVICE FUND:</u></b>						
Current	2024-2025		\$ 8,706,926	\$ (322,580)	\$ 8,254,359	\$ 129,987
Prior	2023-2024	\$ 200,059	-	6,673	129,772	76,960
	2022-2023	66,383	-	6,572	42,042	30,913
	2021-2022	29,715	-	4,962	20,923	13,754
	2020-2021	14,073	-	2,289	11,056	5,306
	2019-2020	4,347	-	417	1,659	3,105
	2018-2019	3,005	-	204	773	2,436
	Prior	13,919	-	708	1,863	12,764
Total prior		331,501	-	21,825	208,088	145,238
<b>TOTAL DEBT SERVICE FUND</b>		<b>\$ 331,501</b>	<b>\$ 8,706,926</b>	<b>\$ (300,755)</b>	<b>\$ 8,462,447</b>	<b>\$ 275,225</b>

## SUPPLEMENTAL INFORMATION

School District Business Managers and Auditors:

This page is a required part of your annual audited financial statements. Please make sure it is included.  
 Part A is needed for computing Oregon’s full allocation for ESSA, Title I & other Federal Funds for Education.

**A. Energy Bill for Heating - All Funds:**  
 Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

	<b>Objects 325 &amp; 326 &amp; *327</b>
Function 2540	\$ 897,311
Function 2550	\$ 12,442

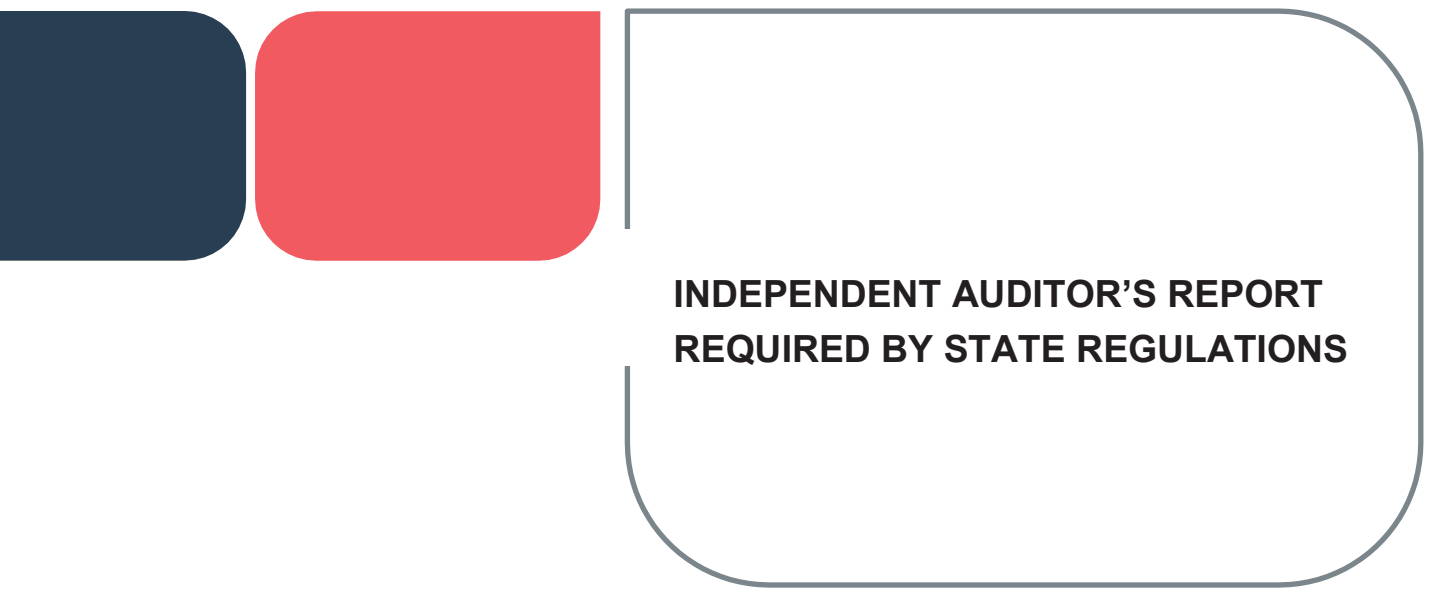
**B. Replacement of Equipment – General Fund:**  
 Include all General Fund expenditures in object 542, except for the following exclusions:

Exclude these functions:

\$ -0-
--------

- 1113 Elementary Co-curricular Activities
- 1122 Middle School Co-curricular Activities
- 1132 High School Co-curricular Activities
- 1140 Pre-Kindergarten
- 1300 Continuing Education
- 1400 Summer School
- 2550 Pupil Transportation
- 3100 Food Service
- 3300 Community Services
- 4150 Construction

*\*Object code 327 (water and sewage) has been added to Part A to be included in the Function 2540 and 2550 totals.*



**INDEPENDENT AUDITOR'S REPORT  
REQUIRED BY STATE REGULATIONS**

## INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Education  
Jackson County School District No. 5  
Ashland, Oregon

We have audited the basic financial statements of Jackson County School District No. 5 (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated December 17, 2025. We conducted our audit in accordance with 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.

### Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not the 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 but were not limited to the following:

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

In connection with our audit, 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 Administration Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, with the following exceptions:

- The District was not in compliance with local budget law as disclosed in Note 1 of the financial statements.
- Negative budgeted fund balances are a violation of Local Budget Law. For the 2024-25 fiscal year the District budgeted a negative beginning fund balance in the Special Revenue Fund and Debt Service Fund.
- Resolutions provided were unsigned by the Board of Education.

## **OAR 162-010-0230 Internal Control**

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

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 District's 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. We did identify a deficiency in internal control that is described in the accompanying schedule of findings and questioned costs as item 2025-001, that we consider to be a significant deficiency.

### **Restrictions on Use**

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



Benjamin R. Cohn, CPA  
Sorren CPA's, P.C.  
Medford, Oregon  
December 17, 2025



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

Board of Education  
Jackson County School District No. 5  
Ashland, Oregon

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 financial statements of the governmental activities and each major fund, and the aggregate remaining fund information of Jackson County School District No. 5 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 17, 2025.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's 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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 entity's 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2025-001 to be a significant deficiency.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

## **District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Benjamin R. Cohn, CPA  
Sorren CPA's, P.C  
Medford, Oregon  
December 17, 2025

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

Board of Education  
Jackson County District No. 5  
Ashland, Oregon

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Jackson County District No. 5's (the District) 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 District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects with the compliance requirements referred to above that could have a direct and material effect on its major federal program 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 (*Government Auditing Standards*) 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 Auditor's 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 the District's compliance with the compliance requirements referred to above.

***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 the District's federal programs.

### ***Auditor's 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 the District's 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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's 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 the District's 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 a 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 Auditor's 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 controls 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.



Benjamin R. Cohn, CPA  
Sorren CPA's, P.C.  
Medford, Oregon  
December 17, 2025

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Grantors Number	Federal Expenditures
<b>U.S. Department of Agriculture:</b>			
<b>Passed Through Oregon Department of Education:</b>			
School Breakfast Program	10.553	N/A	\$ 118,568
National School Lunch Program (NSLP)	10.555	N/A	512,319
National School Lunch Program Commodities	10.555	N/A	68,158
Summer Food Service Program for Children (SFSP)	10.559	N/A	19,010
Total Child Nutrition Cluster			<u>718,055</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>718,055</u></b>
<b>U.S. Department of Education:</b>			
<b>Passed Through Oregon Department of Education:</b>			
Title I Grants to Local Education Agencies	84.010	76422	164,469
Title I Grants to Local Education Agencies	84.010	82105	711,483
Total AL 84.010			<u>875,952</u>
Special Education - Grants to States (IDEA, Part B)	84.027	83302	474,765
Special Education - Preschool Grants (IDEA Preschool)	84.173	83505	7,002
Total Special Education (IDEA) Cluster			<u>481,767</u>
Supporting Effective Instruction - State Grants	84.367	82368	55,301
Total AL 84.367			<u>55,301</u>
Student Support and Academic Enrichment Program	84.424	82565	62,149
Total AL 84.424			<u>62,149</u>
<b>Total U.S. Department of Education</b>			<b><u>1,475,169</u></b>
<b>Total Federal Expenditures</b>			<b><u>\$ 2,193,224</u></b>
<b>U.S. Department of Agriculture:</b>			
<b>Passed Through Southern Oregon ESD:</b>			
Schools and Roads - Grants to States	10.665	N/A	7,771
Total Forest Service Schools and Roads Cluster			<u>\$ 7,771</u>
<b>Total Federal Funds</b>			<b>\$ 2,200,995</b>

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2025**

**NOTE A – BASIS OF PRESENTATION**

The schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Jackson County District No. 5 (the District) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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 of the District, it is not intended to and does not present the financial position, and changes in fund balance of the District.

**NOTE B – 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 allowable or are limited as to reimbursement.

**NOTE C – FOOD DISTRIBUTION**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed for the year ended June 30, 2025, the District received food commodities totaling \$68,158.

**NOTE D – INDIRECT COST RATE**

The District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE E – DISTRICTS AND ROADS – GRANTS TO STATES**

The District includes Schools and Roads – Grants to States in the schedule due to requirements of the Oregon Department of Education. These expenditures are not subject to the Uniform Guidance audit due to the treatment based on guidance provided by both the Oregon Department of Education and the United States Department of Agriculture.

**NOTE F – SUBRECIPIENTS**

The District did not have any awards that were passed through to subrecipients for the year ended June 30, 2025.

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major federal programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Opinion on Compliance</u>
#10.553, 10.555, 10.559	Child Nutrition Cluster	Unmodified
#84.010	Title I Grants to Local Education Agencies	Unmodified

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

Auditee qualified as a low-risk auditee?  Yes  No

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

*2025-001 – Significant Deficiency – Financial Reporting: Audit Adjustments (repeat finding)*

*Criteria* – Management is responsible for establishing and maintaining an effective system of internal control over year-end financial information on a timely basis. Properly tracking and recording assets and liabilities and the associated revenue and expense is a key component of effective internal control over financial reporting.

*Condition* – Year-end account balances and their activity were not properly prepared and/or reviewed accurately.

*Cause* – Internal controls in place did not ensure that assets, liabilities, revenues and expenses were calculated and reported accurately.

*Effect or Potential Effect* – Prior to adjustments, various asset, liability, revenue and expense accounts were not properly recorded at year end by material amounts.

*Recommendations* – We highly recommend that the District enhance internal controls by developing a year-end closing schedule which includes having a preparer and reviewer of all accounts. This control should be used to ensure that all accounts are reconciled timely and all necessary year-end calculations are completed, and that work is reviewed on a regular basis.

*Views of Responsible Officials and Planned Corrective Actions* – Management agrees with this finding. Management will properly apply internal controls to the financial statement close process to ensure the District's financial statements are correctly reported.

**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS**

**AUDIT**

None reported

**JACKSON COUNTY SCHOOL DISTRICT NO. 5  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2025**

**FINANCIAL STATEMENT FINDINGS**

2024-001 – Significant Deficiency – Financial Reporting: Audit Adjustments

Statement of Condition: Year-end account balances and their activity were not properly prepared and/or reviewed accurately.

Recommendations: We highly recommend that the District enhance internal controls by developing a year-end closing schedule which includes having a preparer and reviewer of all accounts. This control should be used to ensure that all accounts are reconciled timely and all necessary year-end calculations are completed, and that work is reviewed on a regular basis.

Current Status: This finding was not resolved. A significant deficiency has been noted in the fiscal year 2025 audit. This matter was repeated as finding 2025-001.

2024-002 – Material Weakness, Noncompliance – General Obligation Bond, Series 2019 Compliance

Statement of Condition: GO Bond proceeds are restricted to finance capital costs to improve District schools and pay costs of bond issuance. Additionally, ORS 294.468 states that loans shall not be made from moneys credited to any fund when, under applicable constitutional provisions, the moneys are restricted to specific uses unless the purpose for which the loan is to be made is a use allowed under such constitutional provisions.

Recommendations: We recommend that the District develop policies and procedures to maintain compliance with Bond agreements and Oregon Revised Statutes.

Current Status: This finding has been resolved.

2024-003 – Material Noncompliance; Material Weakness in Internal Control over Compliance – Allowable Activities/Cost Principles

U.S. Department of Education - Title I Grants to Local Education Agencies (AL # 84.010)

Statement of Condition: The District was not in compliance with the Uniform Guidance as it was noted that management of the District was not preparing time and effort distribution records and could not produce source documentation to support the time and effort applied to payroll expense that was charged to Title I Grants to Local Education Agencies.

Recommendations: We recommend the District review their internal controls to strengthen processes and improve procedures. We recommend the District complete all required time and effort certifications in a timely manner.

Current Status: This finding has been resolved.

# ASHLAND PUBLIC SCHOOLS

JACKSON COUNTY SCHOOL DISTRICT #5

## BOARD OF DIRECTORS

REBECCA DYSON

RUSSELL HATCH

DANIEL RUBY

DELTRA FERGUSON

JORDAN ROOKLYN

**Dr. Joseph Hattrick**  
*Superintendent*



*Inspire Learning for Life*

**MICHELLE CUDDEBACK**  
Assistant Superintendent

**STEVE MITZEL**  
Executive Director, Operations

**SHERRY ELY**  
Director, Business Services

**APRIL HARRISON**  
Director, Student Services

January 8, 2026  
Oregon Secretary of State,  
Audits Division  
255 Capitol St. NE, Suite #500  
Salem, OR 97310

## Plan of Action for Jackson County School District No. 5

Jackson County School District No. 5 respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2025. The audit was completed by the independent auditing firm Sorren CPA's P.C. and reported a significant deficiency listed below. The plan of action was adopted by the governing body at their meeting on January 8, 2026, as indicated by signatures below.

The significant deficiency is listed below, including the adopted plan of action and timeframe.

### Financial Statement Finding – Significant Deficiency

#### 2025-001 Financial Reporting

**Condition** - Year-end account balances and their activity were not properly prepared and/or reviewed accurately.

**Cause** - Internal controls in place did not ensure that assets, liabilities, revenues and expenses were calculated and reported accurately.

**Auditor Recommendation:** We highly recommend that the District enhance internal controls by developing a year-end closing schedule which includes having a preparer and reviewer of all accounts. This control should be used to ensure that all accounts are reconciled timely and all necessary year-end calculations are completed, and that work is reviewed on a regular basis.

**Plan of Action:** Ashland School District has implemented a reconciliation process that is conducted monthly so that any needed adjustments are done in a timely manner. The District has also implemented a year-end closing schedule to ensure that all year-end calculations and adjustments are also completed in a timely manner. The work is done by the Business Office staff and reviewed and approved by the Director of Business Services. See Attached closing schedules.

**Date of implementation:** Immediately and ongoing.

If there are any questions regarding this plan, please contact Sherry Ely by email at [sherry.ely@ashland.k12.or.us](mailto:sherry.ely@ashland.k12.or.us) or by phone at 541-218-1853.

\_\_\_\_\_  
Rebecca Dyson, Board Member

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Joseph Hattrick, Superintendent

\_\_\_\_\_  
Signature

281

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Sherry Ely, Director of Business Services

\_\_\_\_\_  
Signature

# Monthly Closing Schedule

Ashland School District No. 5 Business Office

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## Purpose

This monthly closing schedule establishes consistent procedures and timelines to ensure accurate, timely, and compliant financial reporting for a school district. Tasks may be adjusted based activity for any specific month.

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## STANDARD MONTHLY CLOSE TIMELINE

**Target Close:** Within 5–10 business days after month-end

---

### MONTH END (Last Day of the Month)

- Confirm purchasing, payroll, and cash receipt cut-offs
- Ensure all approved transactions for the month are entered
- Lock prior month sub-ledgers as appropriate

### DAYS 1–2 – INITIAL PROCESSING

#### Accounts Payable

- Enter and post all invoices received for the month
- Review open purchase orders for accuracy
- Identify invoices requiring accruals

#### Payroll

- Post payroll and benefit expenses for the month
- Verify payroll clearing accounts

#### Cash Receipts

- Post all cash receipts and deposits
- Verify deposits agree to bank activity

---

## **DAYS 3–10 RECONCILIATIONS & ACCRUALS**

### **Reconciliations**

- Reconcile all bank accounts
- Reconcile cash to general ledger
- Reconcile payroll clearing and benefit payable accounts
- Reconcile accounts receivable balances
- Reconcile grant receivable and deferred revenue balances

### **Accruals & Adjustments**

- Record accounts payable accruals
- Record payroll and benefit accruals, if applicable
- Record interest earnings and investment activity
- Review and post interfund transactions
  
- Review general ledger detail by fund and function
- Investigate and resolve unusual variances
- Review budget-to-actual reports
- Confirm proper coding of revenues and expenditures
- Review negative balances and overdrafts

## **FINANCIAL REPORTING**

- Prepare monthly financial statements, including:
  - Revenue and expenditure reports
  - Budget vs. actual summaries
- Prepare grant expenditure and reimbursement reports
- Update cash flow projections

## **MANAGEMENT REVIEW & CLOSE**

- Review financials
  - Make final approved journal entries
  - Prepare Board Financial Report
  - Distribute reports to Superintendent and leadership team
  - File and retain supporting documentation
-

## MONTHLY SPECIAL TASKS (AS APPLICABLE)

- Review capital project expenditures
  - Update capital asset additions/disposals
  - Monitor debt service activity and compliance
  - Review school activity and student accounts
  - Review outstanding encumbrances
- 

## QUARTERLY TASKS (IN ADDITION TO MONTHLY)

- Review grant compliance and drawdowns
  - Review balance sheet accounts in detail
  - Update long-term forecasts
  - Review vendor activity for 1099 tracking
- 

## RESPONSIBILITY MATRIX

<b>Area</b>	<b>Primary Responsibility</b>
General Ledger & Close	Director of Business Services
Accounts Payable	Accounts Payable Specialist
Payroll & Benefits	Payroll Specialist
Cash & Banking	Accounting Specialist
Grants	Director of Business Services
Reporting	Business Office

---

## KEY CONTROLS & BEST PRACTICES

- Written monthly close checklist
  - Segregation of duties
  - Standard journal entry templates
  - Documented review and approval
  - Consistent close calendar
-

# Year-End Closing Schedule

Ashland School District No 5 Business Office  
Fiscal Year End: June 30

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## Purpose

This schedule outlines key tasks, deadlines, and responsible parties to ensure an orderly and compliant fiscal year-end close for a school district. Dates may be adjusted based on board meetings, audit timelines, and state reporting requirements.

---

## MAY – PRE-CLOSE PLANNING

### Early–Mid May

- Review prior year audit findings and management letter recommendations
- Confirm year-end deadlines with external auditors
- Issue year-end closing memo to all departments and schools
- Review budget status and project year-end fund balances
- Identify potential accruals and deferrals
- Review capital assets and construction-in-progress activity

### Late May

- Finalize purchasing cut-off dates
  - Communicate payroll cut-off dates and summer payroll schedules
  - Review outstanding encumbrances for accuracy
  - Begin review of grant balances and allowable expenditures
- 

## JUNE – FISCAL YEAR-END ACTIVITIES

### June 1–15

- Ensure all purchase orders are approved and issued before cut-off
- Review accounts payable aging and resolve old items
- Verify grant reimbursement schedules
- Review interfund transactions for proper coding

- Begin preliminary accrual worksheets

### **June 16–30**

- Stop routine purchasing except approved emergencies
  - Record final accounts payable invoices received by June 30
  - Accrue known expenditures incurred but not yet invoiced
  - Accrue payroll and benefits earned through June 30
  - Record final utility and service accruals
  - Verify cash receipts posting through June 30
  - Close out school and department activity accounts
- 

## **JULY – POST-CLOSE & ADJUSTMENTS**

### **July 1–10**

- Roll fiscal year in financial system (if applicable)
- Record prior-year adjusting entries
- Reverse applicable accruals in new fiscal year
- Review preliminary trial balance by fund
- Reconcile cash, investments, and debt balances
- Complete bank reconciliations as of June 30

### **July 11–20**

- Finalize grant accruals and deferred revenues
  - Review encumbrances to be carried forward or closed
  - Update capital asset additions, disposals, and depreciation
  - Review compensated absences and OPEB/retirement accruals
  - Prepare preliminary financial statements
- 

## **AUGUST – AUDIT PREPARATION**

### **Early August**

- Provide auditors with trial balance and general ledger detail
- Prepare audit schedules, including:
  - Cash and investment schedules
  - Accounts receivable and payable
  - Accrued liabilities
  - Deferred inflows/outflows

- Capital assets and long-term debt
- Grant and compliance schedules

**Mid–Late August**

- Respond to audit inquiries and requests
- Post audit adjustments as approved
- Review draft financial statements
- Prepare management responses as needed

**SEPTEMBER – DECEMBER – FINALIZATION & REPORTING**

- Finalize audited financial statements (
- Present results to Superintendent and Board of Education
- Submit required reports to state education and finance agencies
- File Single Audit reporting
- Close audit year in financial system
- Conduct internal post-close review and document improvements

**KEY CONTROLS & BEST PRACTICES**

- Maintain written cut-off policies for expenditures and revenues
- Use standardized accrual and closing checklists
- Ensure segregation of duties during close
- Retain documentation for audit trail
- Schedule a post-year-end debrief meeting

**RESPONSIBILITY MATRIX**

<b>Area</b>	<b>Primary Responsibility</b>
General Ledger & Close	Director of Business Services
Accounts Payable	Accounts Payable Specialist
Payroll & Benefits	Payroll Specialist
Cash & Banking	Accounting Specialist
Grants	Director of Business Services
Reporting	Business Office



STATE OF OREGON  
**PROCLAMATION**  
OFFICE OF THE GOVERNOR

- WHEREAS:** Oregonians rely on public education to ensure a prosperous quality of life and strong economic health for Oregon; and
- WHEREAS:** Locally elected boards fulfill leadership roles and serve as the conduit through which teachers, parents, businesses, and communities demonstrate the care, creativity, and support that lead to student achievement; and
- WHEREAS:** Public school nurtures and trains diverse student populations, with varying resources, to give students the knowledge, skills, and opportunities they need to succeed; and
- WHEREAS:** Board members build the framework that makes it possible for education organizations to educate Oregon's children; and
- WHEREAS:** We thank the committed community members who serve on the boards of Oregon's 197 school districts, 19 education services districts, and 17 community colleges for their dedication to the education needs of Oregonians.

**NOW,**

**THEREFORE:** I, Tina Kotek, Governor of the State of Oregon, hereby proclaim January 2026 to be

**SCHOOL BOARD RECOGNITION MONTH**

in Oregon and encourage all Oregonians to join in this observance.

IN WITNESS WHEREOF, I hereunto set my hand and cause the Great Seal of the State of Oregon to be affixed. Done at the Capitol in the City of Salem in the State of Oregon on this day November 25, 2025.



A handwritten signature in black ink that reads "Tina Kotek".

Tina Kotek, Governor

A handwritten signature in black ink that reads "Tobias J. Read".

Tobias Read, Secretary of State

# ASHLAND PUBLIC SCHOOLS

JACKSON COUNTY SCHOOL DISTRICT #5

Dr. Joseph Hatrick

*Superintendent*

MICHELLE CUDDEBACK  
Assistant Superintendent

STEVE MITZEL  
Executive Director, Operations

APRIL HARRISON  
Director, Student Services

SHERRY ELY  
Director, Business Services

## BOARD OF DIRECTORS

REBECCA DYSON

JORDAN ROOKLYN

RUSSELL HATCH

DANIEL RUBY

DELTRA FERGUSON



*Inspiring Learning for Life*

## 2026-2027 BUDGET CALENDAR

Tues. May 5, 2026	Publish notice of Budget Committee Meetings <u>Rogue Valley Times</u> and District website
Wed. May 20, 2026	First Budget Committee Meeting <ul style="list-style-type: none"><li>• Elect presiding officer</li><li>• Presentation of budget message and budget document</li><li>• Receive public comment</li></ul>
Wed. May 27, 2026	Second Budget Committee Meeting <ul style="list-style-type: none"><li>• Any remaining discussion items and approval vote</li></ul>
Tues. June 2, 2026	Publication of Notice of Budget Hearing ED1 – Financial Summary, Statement of Changes in Activities Property Tax Levies, Statement of Indebtedness
Thurs. June 11, 2026	Public hearing on the budget as approved by Budget Committee followed by Board of Education meeting to enact resolutions <ul style="list-style-type: none"><li>• Adopting the budget</li><li>• Making the appropriations</li><li>• Categorizing and declaring the tax levies</li></ul>

NOTE: All Budget Committee meetings are held at **6:30 PM** at the Ashland School District Office, 885 Siskiyou Blvd., Ashland, Oregon.

**BOARD MEETING SCHEDULING FOR 2025-2026: SECOND AND FOURTH THURSDAY of EACH MONTH**

NOTE: Except for a few exceptions, Regular Sessions will take place at 6:30 PM on the second Thursday of each month, and Work Sessions will be held on the fourth Thursday.

<b>Board Meeting Schedule for July 2025 - June 2026</b>	
<b>July-December 2025</b>	
Thursday, July 10- Regular Session	City Council Chamber
No Work Session	n/a
Mon/Tues, July 28 & 29 – Board Retreat	District Office
Thursday, August 14- Regular Session	City Council Chamber
Thursday, August 28- Work Session	Zoom
Thursday, September 11- Regular Session	City Council Chamber
Thursday, September 25- Work Session	n/a (conflicts with Equity Summit)
Thursday, October 9- Regular Session	City Council Chamber
Thursday, October 23- Work Session	Zoom
Thursday, November 13- Regular Session	City Council Chamber
Thursday, November 20- Work Session	Zoom <span style="background-color: yellow;">(3<sup>rd</sup> Thursday – Thanksgiving falls on 4<sup>th</sup> Thursday)</span>
Thursday, December 11- Regular Session	City Council Chamber
No Work Session (Winter Break)	n/a
<b>January-June 2026</b>	
Thursday, January 8- Regular Session	City Council Chamber
Thursday, January 22- Work Session	Zoom
Thursday, February 5- Regular Session	(1 <sup>st</sup> Thursday due to AASA conference)
Thursday, Feb. 12 – Regular Session	City Council Chamber
Thursday, February 26- Work Session	Zoom
Thursday, March 12- Regular Session	City Council Chamber
Thursday, March 19- Work Session	Zoom <span style="background-color: yellow;">(3<sup>rd</sup> Thursday- spring break falls on 4<sup>th</sup> Thursday)</span>
Thursday, April 9- Regular Session	City Council Chamber
Thursday, April 23- Work Session	Zoom
Thursday, May 14- Regular Session	City Council Chamber
Thursday, May 28- Work Session	Zoom
Thursday, June 11- Regular Session	City Council Chamber
No Work Session Scheduled	n/a

As of 01.08.26