CENTRAL LINN SCHOOL DISTRICT
239 W. 2nd St., HALSEY OR

REGULAR SCHOOL BOARD MEETING
ELEMENTARY CONFERENCE ROOM/ZOOM
Join Zoom Meeting
https://us02web.zoom.us/j/87554541228
Meeting ID: 875-5454-1228

February 9, 2026
6:30 p.m.

1.0 *ROLL CALL/FLAG SALUTE* — Dena Crowell
Zone 1, Stacey Winter; Zone 2, Garrett Leabo; Zone 3, Levi Farris; Zone 4, Mandy Brady; Zone 5, Jason Curtis; Zone 6, Steve Irwin; Zone 7, Donald Fleckenstein; Student Representative, Grant Wahl

2.0 *AUDIENCE COMMENTS PERTAINING TO THE AGENDA* — Jason Curtis
The Board welcomes public comments related to items on the presented agenda during this time. An open Audience Comment period will be provided later in the meeting. To provide public comment, please submit a completed card to the Board secretary prior to the start of the meeting (Policy BDDH-AR). Public comments will be limited to 3 (three) minutes per speaker. Board members do not respond to public comments.

3.0 *AGENDA* — Jason Curtis
- 3.1 Agenda Adjustment
- 3.2 Adopt Board Agenda

4.0 *COMMUNICATION* — Jason Curtis
- 4.1 ASB Report — Grant Wahl
- 4.2 Employee Groups — Union Representatives
- 4.3 2024-2025 Audit Report — Conor Delaney
- 4.4 Administrative Updates — Cabinet Members

5.0 *BUDGET HEARING* — Celeste Van Cleave
- 5.1 Public Testimony on the Supplemental Budget
- 5.2 Discussion
- 5.3 Close Hearing

6.0 *CONSENT AGENDA*: **Approve** — Jason Curtis
- 6.1 January Regular Board Minutes
- 6.2 Acknowledge Policy Committee Minutes of January 8th
- 6.3 Acknowledge Board Work Session Minutes of January 24th
- 6.4 *Staff Acknowledgements*: Hire of Tim Walter, Capital Projects Manager & Owner's Representative, Non-Represented Employment

7.0 *OLD BUSINESS* — Jason Curtis
- 7.1 Board Policy, or Acknowledge Second Reading: **Approve** — Jason Curtis
  - 7.1.1 GCBDF/GDBDF (GDBDF/GCBDF), *Paid Family Medical Leave Insurance*
  - 7.1.2 GCBDA/GDBDA (GDBDA/GCBDA), *Family and Medical Leave*
  - 7.1.3 GCBDD/GDBDD (GDBDD/GCBDD), *Sick Time*
  - 7.1.4 CBG, *Evaluation of the Superintendent*
- 7.2 Facilities Committee Report: **Discuss** — Garrett Leabo

8.0	*<u>NEW BUSINESS</u>*		Jason Curtis
	8.1	2025-2026 Budget Calendar: **Adopt**	Celeste Van Cleave
	8.2	Supplemental Budget Resolution: **Adopt**	Celeste Van Cleave
	8.3	2026-2027 School Calendar: **Adopt**	Rob Hess
	8.4	Board Policies; *First Reading*: **Acknowledge**	Jason Curtis
		8.4.1 EBBAA, *Infection Control and Bloodborne Pathogens*	
		8.4.2 EBBB, *Injury or Illness Reports*	
		8.4.3 EBC, *Emergency Plan and First Aid*	
		8.4.4 EBCA, *Safety Threats*	
		8.4.5 EBCB, *Emergency Procedure Drills and Instruction*	
	8.5	Recommend Deletion: **Approve** EBC/EBCA, *Emergency Procedures and Disaster Plans*	
	8.6	Administrative Regulation: **Acknowledge**	Jason Curtis
		8.6.1 EBC-AR, *Emergency Procedures and Disaster Plans*	

9.0	*<u>DISTRICT REPORTS</u>*		Jason Curtis
	9.1	Financial Report	Celeste Van Cleave
	9.2	Superintendent Report	Rob Hess
		9.2.1 District Goals	

10.0 <u>AUDIENCE COMMENTS</u> — Jason Curtis

The Board is interested in hearing from our community. The Board is unable to hear in open session any matters related to personnel or students. If you have personnel concerns, please share those directly with the superintendent. If you have a complaint you wish the district to address, please follow our policy KL (public) or GBM (staff).

11.0 <u>BOARD/SUPERINTENDENT COMMUNICATION</u> — Jason Curtis/Rob Hess

12.0 <u>RECESS TO EXECUTIVE SESSION</u> — Jason Curtis

Under the authority of ORS 192.660 (2)(i), To review and evaluate the employment-related performance of the superintendent.

13.0	*<u>RECONVENE TO REGULAR SESSION</u>*		Jason Curtis
	13.1	Approve Superintendent Evaluation	Jason Curtis
	13.2	Approve Superintendent Hire Plan	Jason Curtis

14.0 <u>AJOURN</u> — Jason Curtis

AGENDA EXPLANATIONS

4.3 2024-2025 Audit Report: Conner Delaney of Clear Trails CPAs will present the 2024/2025 Audit Report.

5.0/8.2 Supplemental Budget: Central Linn did not receive notice of the Central Linn Elementary Gym and Cafeteria Seismic Rehabilitation grant through Business Oregon until after the 25/26 budget was approved. Adding authorization to a new fund requires a supplemental budget. Supplemental budget adds expenditure authority to fund 411 Central Linn Elementary Seismic Rehabilitation.

8.3 Adopt 2026/2027 School Calendar: A committee reviewed and developed two draft calendars, which were shared with staff for input. The proposed draft was overwhelmingly favored. Board Policy requires adoption of the school calendar by the March Board Meeting.

8.4-8.6 First Readings, Deletions, and Administrative Rules Acknowledgement: The Policy Committee reviewed the proposed policies on 01/12/26.

- The committee recommends a First Read for policies EBBAA and EBBB, pending Cabinet input, which will be summarized at the Regular Board Meeting.
- The committee also recommends moving EBC/EBCA to a new EBC-AR and adopting the new EBC policy, while noting that the prior EBC/EBCA (04/11/16) language provided greater details and accountability than the proposed EBC.
- The committee recommends a First Read for policies EBCA and EBCB.

13.1 Approve Superintendent Evaluation: Please refer to Dr. Hess's email sent January 30th.

13.2 Approve Superintendent Hire Plan: The Board will discuss whether to proceed with contract negotiations with Dr. Hess or to move forward with initiating a Superintendent search, and will take action as appropriate based on that decision.

UPCOMING EVENTS

Facilities Committee Meeting - February 7th, 2026 @ 6:00 p.m., Central Linn High School Library/Zoom.

Policy Committee Meeting - February 9, 2026 @ 5:15 p.m. CLES Conference Room/Zoom. These policies are up for discussion: EBBAA, *Infection Control and Bloodborne Pathogens* (Handbook Review); KL, *Complaint Policy*

Board Work Session: February 28, 2026 @ 8:30 a.m. Central Linn Elementary Conference Room

Next Board Meeting - March 9, 2026, Central Linn Elementary Conference Room/Zoom

CLEAR TRAIL CPAS
Clear Solutions, Clear Results

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January 9, 2026

To the Board of Education
Central Linn School District

We have audited the basic financial statements of the governmental activities and each major fund of Central Linn School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a "clean" opinion with no reservations.

2. State minimum standards – We noted two payments to contractors where the District could not demonstrate that it complied with ORS purchasing laws, as documented on page 46 of the financial report.

3. Management letter – No separate management letter was issued.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025, with the exception of the adoption of GASB Statement 101, *Compensated Absences* and GASB Statement 102, *Certain Risk Disclosures*. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of ther significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District's portion of the statewide Net Pension Liability (or Asset) and Other Post Employment Benefits. Other sensitive estimate(s) affecting the basic financial statements were Management's estimate of Accounts Receivable and Capital Asset Depreciation, which is(are) based on estimated collectability of receivables and useful lives of assets. We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do no express an opinion or provide any assurance on it.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

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

Other Matters – Future Accounting and Auditing Issues

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

GASB 103 – FINANCIAL REPORTING MODEL IMPROVEMENTS

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

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

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

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

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

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

GASB 104 – DISCLOSURES OF CERTAIN CAPITAL ASSETS

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

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

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

- This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreci-ation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

Best Practices – Not Significant Deficiencies

1. FTE Comment

   The organization should consistently evaluate its Full-Time Equivalent (FTE) capacity within the finance and accounting department. In recent years, the accounting department has faced a substantial increase in workload due to the need to adhere to demanding GASB requirements, manage new COVID-related grants, and navigate various state and federal regulations tied to grants and other financial matters. It's not explicitly suggested that the department is understaffed, as we lack daily presence, but it is crucial to conduct an annual assessment during the budget cycle. This ensures that the department does not operate at a stretched capacity, safeguarding against potential strain on its capabilities.

2. Accounting Shortage

   As auditors, we have observed a widespread shortage of governmental accountants across the state. This deficit is attributable to various factors, primarily stemming from the escalating demand for financial expertise in a swiftly changing landscape. Firstly, the evolving regulatory environment and the increasing intricacies of bodies such as FASB, GASB, IRS, OMB, Oregon Department of Education, and Oregon Division of Audits have intensified the need for specialized accounting professionals. Additionally, the aging workforce in the accounting field contributes to the shortage, with a considerable number of seasoned accountants approaching retirement age.

To address this shortage, entities can proactively implement measures such as investing in educational programs to attract and train new talent, providing competitive compensation packages to retain experienced professionals, and harnessing technological advancements like automation to streamline routine tasks. This approach allows accountants to concentrate on more complex and value-added activities.

3. Oregon Department of Education Draft PBAM

In late 2025 the Oregon Department of Education released a draft program budgeting and accounting manual (PBAM), which dictates account structure and other financial related items. As auditors, we are concerned that the PBAM proposals are overly ambitious and impractical within the tight July 1, 2027 required implementation date, especially the plan to expand account codes from 5 to 11 segments. Implementing these changes would require extensive system modifications, staff retraining, and additional resources, which are difficult given current staffing shortages and resource constraints. There are also other internal control and accounting requirements within the draft PBAM that are problematic We believe these mandates could potentially require a significant increase in the size of finance departments to implement the enhanced internal controls and coding accuracy—something that is not feasible within the current timeframe and state funding situation. While we and our School District clients support transparency and improved processes, we think that achievable, manageable changes with reasonable timelines are far more effective than attempting to implement reforms that are unattainable. We strongly encourage ODE to scale back these requirements significantly, allowing districts the opportunity to adapt thoughtfully without risking widespread burnout, errors, or a decline in accurate financial reporting.

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

Kenneth Allen, CPA
Clear Trail CPAS

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2025

CLEAR TRAIL CPAS
Clear Solutions, Clear Results

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2025

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

2024-2025
FINANCIAL REPORT

BOARD OF EDUCATION	TERM EXPIRES
Stacey Winter	June 30, 2025
Suzanne Parker	June 30, 2025
Parker Leigh	June 30, 2025
Jason Curtis	June 30, 2027
Garrett Leabo	June 30, 2025
Kirt Glenn	June 30, 2025
David Karo	June 30, 2025

ADMINISTRATION

Cathy Hurowitz, Acting Superintendent
Celeste Van Cleave, Business Manager
PO Box 200
Halsey, OR 97348

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

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CLEAR TRAIL CPAS
Clear Solutions, Clear Results

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

January 9, 2026

To the Board of Directors
Central Linn School District No. 552C
Linn County, Oregon

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Central Linn School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Central Linn School 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 the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Central Linn School 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.

Change in Accounting Principle

The District adopted new accounting guidance, GASB Statement No. 101 – *Compensated Absences*, during the fiscal year under audit. 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 these 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 Central Linn School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted 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 Central Linn School 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 Central Linn School 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, budgetary comparison information, and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information presented as required supplementary 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. 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 information is 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 basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 9, 2026, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Ken Allen

Kenneth Allen, CPA
Municipal Auditor
Clear Trail CPAS

CENTRAL LINN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Our discussion and analysis of Central Linn School district's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the District's Financial Statements, which follows this MD&A. Comparative information is provided between the prior fiscal year ended June 30, 2024 and June 30, 2025

FINANCIAL HIGHLIGHTS

- At June 30, 2025, the District's assets and deferred outflows exceeded its liabilities and deferred inflows by $5,124,785.
- The District has $11,212,898 invested in capital assets, net of depreciation, a PERS related asset of $128,540 and other non-current assets of $1,885,360.

OVERVIEW OF THE FINANCIAL STATEMENTS

The School District's annual report consists of a series of financial statements that show information for the District as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Position and the Statement of Activities provides information about the activities of the District as a whole and presents a longer-term view of the District's finances. Our fund financial statements are included later in the financial report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the District's overall financial health. Fund financial statements also report the District's operations in more detail than the government-wide financial statements by providing information about the District's most significant fund, the general fund.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements present information on the District's finances in a manner similar to private sector businesses. One of the most important questions asked about the District is, "Is the District as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Position and Statement of Activities report information on the District as a whole and its activities in a way that helps answer this question. We prepare these statements to include all assets and liabilities, using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position shows the District's assets, deferred outflows, liabilities, and deferred inflows with the difference between the combination of assets and deferred outflows and the combination of liabilities and deferred inflows reported as net position. All capital assets and long-term liabilities, and general governmental functions, are shown in the Statement of Net Position.

The Statement of Activities shows revenues, expenses, and the change in net position for the District as a whole. Revenue and expenses attributable to specific functions are segregated from general revenues, to display the extent to which general revenues support each function.

FUND FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Total assets, liabilities and net position were as follows:

	2025	2024	Difference	%
Assets				
Current and Other Assets	$ 1,885,360	$ 1,662,312	$ 223,048	13.4%
Non-Current Assets	11,341,438	10,826,959	514,479	4.8%
Total Assets	13,226,798	12,489,271	737,527	5.9%
Deferred Outflows				
Pension Deferrals	3,398,286	2,896,860	501,426	17.3%
Liabilities				
Current Liabilities	749,946	1,141,698	(391,752)	-34.3%
Proportionate Share of Pension Liability	8,018,240	7,973,226	45,014	0.6%
Other Postemployment Benefits	127,590	120,643	6,947	5.8%
Long Term Liabilities	1,171,975	562,176	609,799	108.5%
Total Liabilities	10,067,751	9,797,743	270,008	2.8%
Deferred Inflows				
Pension Deferrals	1,432,548	939,214	493,334	52.5%
Net Position				
Investment in Capital Assets,				
Net of Related Debt	10,812,747	10,155,451	657,296	6.5%
Restricted For:				
Student Activities	219,453	207,248	12,205	5.9%
Grieve Estate	15,545	15,484	61	0.4%
COBRA Student Enterprieses	-	1,518	(1,518)	-100.0%
Oregon PERS (RHIA)	128,540	89,017	39,523	44.4%
Net Assets: Unrestricted	(6,051,500)	(5,819,544)	(231,956)	4.0%
Total Net Position	$ 5,124,785	$ 4,649,174	$ 475,611	10.2%

The district has $1,885,360 in current assets, of that amount $1,114,885 is cash and investments. As of June 30, 2025 the district carries long term debt on the Cool Schools loan and the roof life extension project loan, the bus purchase loan and Chromebook leases. The total of these long-term liabilities and accrued compensated absences is $1,171,975. The district's remaining other liabilities consist of accounts payable and payroll liabilities for a total of $749,946.

During the current fiscal year, the District's net position increased by $1,116,648 due mainly to budget reductions that decreased the level of expenditures. Net position as of the beginning of the year was reduced by $641,037 due to a restatement that was necessary as part of the implementation of GASB Statement 101, *Compensated Absences*. The Statement of Net Position presents three line items related to the PERS pension liability. The Pension Deferred Outflow of $3,376,354, Deferred Inflow of $1,363,423 and the Proportionate Share of Pension Liability of $8,018,240 are reported as required by GASB Statement 68, *Accounting and Reporting for Pensions.*

The District's revenues and expenses for fiscal year 2024-2025 and 2023-2024, were as follows:

	2025	2024	Difference	%
Revenues				
Charges for Services	$ 4,444	$ 256,885	$ (252,441)	-98.3%
Operatings Grants	1,829,850	2,477,609	(647,759)	-26.1%
General Revenues				
Property Taxes	4,403,491	4,243,777	159,714	3.8%
State Revenue Sharing	3,866,660	3,096,048	770,612	24.9%
Miscellaneous	433,631	251,066	182,565	72.7%
Total Revenues	10,538,076	10,325,385	212,691	2.1%
Expenses				
Instruction	4,696,379	5,807,768	(1,111,389)	-19.1%
Support Services	4,272,256	4,865,408	(593,152)	-12.2%
Community Services	434,476	396,571	37,905	9.6%
Interest on Long-Term Debt	18,317	23,311	(4,994)	-21.4%
Total Expenses	9,421,428	11,093,058	(1,671,630)	-15.1%
Change in Net Position	1,116,648	(767,673)	1,884,321	-245.5%
Beginning Net Position	4,649,174	5,416,847	(767,673)	-14.2%
Restatement	(641,037)	-	(641,037)	-100.0%
Ending Net Position	$ 5,124,785	$ 4,649,174	$ 475,611	10.2%

The District Net Position increased by $475,611 during 2024-2025 (net of the $1,116,648 operating increase and the decrease of $641,037 from the restatement).

The District's pension estimates had a minor impact on the Statements of Activities in 2024-2025. The pension accrual represents the changes in net pension asset or liability due to changes in total pension liability and the fair value of pension plan net benefit available to pay pension benefits. The pension liability is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees. The net change of the pension Assets, Liabilities, Deferred Outflows and Deferred Inflows from prior year to current year ended June 30, 2025 is the $51,758 accrual distributed on the Statement of Activities. The District also reports Assets, Deferred Outflows, Liabilities and Deferred Inflows related to its Other Post-Employment Benefits, which are the PERS Retiree Health Insurance Account and the implicit subsidy for retiree health insurance benefits. All items are reported in accordance with GASB 75 and are disclosed in notes to the financial statements.

FUND FINANCIAL ANALYSIS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unrestricted fund balance measures the District's net resources available for appropriation in the next fiscal year. As of June 30, 2025, the total fund balance of the governmental funds equaled $955,793; a $566,933 increase from year ending June 30, 2024. Other Governmental Funds and Student Activities Funds were rolled to Special Revenue Fund as per budget appropriations.

Summary of ending fund balances for the governmental funds for 2025 and 2024 are as follows:

	2025	2024	Change
General Fund	$ 768,834	$ 211,129	$ 557,705
Special Revenue Fund	186,959	176,213	10,746
Cobra Student Enterprise Fund	-	1,518	(1,518)

CAPITAL ASSETS

At June 30, 2025 the District had $11,212,898 invested in a broad range of capital assets including land, buildings, equipment and vehicles, and partial completion of the CTE Building, net of accumulated depreciation.

DEBT ADMINISTRATION

As of June 30, 2025, the District had $400,151 in long term Debt excluding accrued compensated absences. The district participated in the Cool Schools program through the Oregon Department of Energy in 2013 to replace the heating system at Central Linn Elementary and carries an outstanding debt service of $125,731 related to the project. A $705,000 loan with Government Capital was secured for the roof life extension project at both buildings and remaining debt service is $238,394. Chromebook leases for 2022 and 2023 add an additional outstanding debt of $8,420 and $27,606 respectively.

2025-2026 BUDGET

The budget for 2025-2026 has total appropriations of $12,516,916. Operating resources and uses are expected to be similar as in 2024-2025.

REQUESTS FOR INFORMATION

Our financial report is designed to provide our taxpayers, parents, teachers, students, investors and creditors with an overview of the District's finances. If you have any questions about this report or need any clarification of information please contact Business Services at the Central Linn School District.

Celeste Van Cleave

Celeste Van Cleave
Business Manager
Central Linn School District

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2025

		Governmental Activities
ASSETS:		
Current:		
Cash and investments	$	1,114,885
Receivables		746,169
Supply Inventory		24,306
Non-Current		
Proportionate Share of Net Pension Asset (RHIA)		128,540
Land		162,298
Construction In Progress		2,313,215
Building and equipment, net		8,737,385
TOTAL ASSETS		13,226,798
DEFERRED OUTFLOWS OF RESOURCES		
Pension		3,376,354
Retiree Health Insurance Subsidy		18,303
Retiree Health Insurance Account (RHIA)		3,629
TOTAL DEFERRED OUTFLOWS OF RESOURCES		3,398,286
LIABILITIES:		
Accounts payable		194,026
Payroll liabilities		555,920
Long Term Obligations		
Due within one year		289,863
Due in more than one year		9,027,942
TOTAL LIABILITIES		10,067,751
DEFERRED INFLOWS OF RESOURCES:		
Pension		1,363,423
Retiree Health Insurance Subsidy		56,076
Retiree Health Insurance Account (RHIA)		13,049
TOTAL DEFERRED INFLOWS OF RESOURCES		1,432,548
NET POSITION:		
Net Investment in Capital Assets		10,812,747
Restricted For:		
Student Activities		219,453
Grieve Estate		15,545
Oregon PERS (RHIA)		128,540
Unrestricted		(6,051,500)
TOTAL NET POSITION	$	5,124,785

See accompanying notes to basic financial statements.

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities:					
Instruction	$ 4,696,379	$ 995	$ 1,132,889	$ -	$ (3,562,495)
Support services	4,272,256	-	375,572	-	(3,896,684)
Enterprise and community services:	434,476	3,449	321,389	-	(109,638)
Interest on long-term debt	18,317	-	-	-	(18,317)
Total governmental activities	$ 9,421,428	$ 4,444	$ 1,829,850	$ -	(7,587,134)
General revenues:					
Property Taxes Levied for General Purposes					4,403,491
State School Fund - General Support					3,729,001
Other State Sources					137,659
Earnings on Investments					79,200
Miscellaneous					354,431
Total general revenues					8,703,782
CHANGE IN NET POSITION					1,116,648
Beginning Net Position					4,649,174
Restatement of Beginning Net Position					(641,037)
Ending Net Position					$ 5,124,785

See accompanying notes to basic financial statements.

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	GENERAL	SPECIAL REVENUE	COBRA STUDENT ENTERPRISES	TOTAL
ASSETS				
Cash and Investments	$ 1,114,885	$ -	$ -	$ 1,114,885
Receivables:				
Taxes	179,621	-	-	179,621
Accounts	54,287	512,261	-	566,548
Inventory	-	24,306	-	24,306
Due from Other Funds	236,165	-	-	236,165
Total Assets	1,584,958	536,567	-	2,121,525
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE				
Liabilities:				
Accounts Payable	80,391	113,635	-	194,026
Payroll Liabilities	556,112	(192)	-	555,920
Due to Other Funds	-	236,165	-	236,165
Total Liabilities	636,503	349,608	-	986,111
Deferred Inflows				
Unavailable Revenue - Property Taxes	179,621	-	-	179,621
Fund Balance:				
Non-Spendable	-	24,306	-	24,306
Restricted For:				
Student Activities	-	219,453	-	219,453
Grieve Estate	-	15,545	-	15,545
Unassigned	768,834	(72,345)	-	696,489
Total Fund Balance	768,834	186,959	-	955,793
Total Liabilities, Deferred Inflows and Fund Balance	$ 1,584,958	$ 536,567	$ -	$ 2,121,525

See accompanying notes to basic financial statements.

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION
June 30, 2025

TOTAL FUND BALANCES			$	955,793
The net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries. Penison amounts include:				
Proportionate Share of the Net Pension Liability - PERS	$	(8,018,240)		
Proportionate Share of the Net Pension Asset - RHIA		128,540		(7,889,700)
Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.				
Deferred Outflows - Pension	$	3,376,354		
Deferred Outflows - Retiree Healthcare Subsidy		18,303		
Deferred Outflows - RHIA		3,629		
Deferred Inflows - Pension		(1,363,423)		
Deferred Inflows - Retiree Healthcare Subsidy		(56,076)		
Deferred Inflows - RHIA		(13,049)		1,965,738
Capital assets are not financial resources and therefore are not reported in the governmental funds:				
Cost	$	16,483,069		
Accumulated depreciation		(5,270,171)		11,212,898
A portion of the District's property taxes are collected after year-end but are not available soon enough to pay for the current years' operations, and therefore are not reported as revenue in the governmental funds.				179,621
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest in long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:				
Long-term loans payable	$	(400,151)		
Compensated absences payable		(771,824)		(1,171,975)
Other Postemployment Benefits are not due in the current year and therefore are not reported as governmental fund liabilities. These liabilities consist of:				
Retiree Health Insurance Subsidy				(127,590)
TOTAL NET POSITION			$	5,124,785

See accompanying notes to basic financial statements.

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

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

	GENERAL	SPECIAL REVENUE	COBRA STUDENT ENTERPRISES	TOTAL
REVENUES:				
1000 Local Sources				
Property Taxes	$ 4,395,314	$ -	$ -	$ 4,395,314
Interest	79,136	64	-	79,200
Admissions and Fees	34,377	-	-	34,377
Food Service Sales	-	3,449	-	3,449
Student Activity Receipts	-	153,629	-	153,629
Other Local Contributions	171,669	1,925	-	173,594
3000 State Sources				
State School Fund - General Support	3,727,148	1,853	-	3,729,001
Common School Fund	74,034	-	-	74,034
State Timber Grant	7,020	-	-	7,020
Small High School Grant	30,859	-	-	30,859
Other Restricted State Grants	162,352	932,559	-	1,094,911
4000 Federal Sources				
Other Restricted Federal Grants	26,302	728,209	-	754,511
Total Revenues	8,708,211	1,821,688	-	10,529,899
EXPENDITURES:				
Current:				
1000 Instruction	3,279,229	1,052,014	-	4,331,243
2000 Support Services	3,703,270	426,714	-	4,129,984
3000 Enterprise and Community Services	-	407,755	-	407,755
4000 Facilities Acquisition and Construction	-	890,119	-	890,119
5000 Debt Service				
Principal	159,847	-	-	159,847
Interest	20,495	-	-	20,495
Capital Outlay	23	23,500	-	23,523
Total Expenditures	7,162,864	2,800,102	-	9,962,966
Excess of Revenues Over, -Under Expenditures	1,545,347	(978,414)	-	566,933
Other Financing Sources, -Uses:				
Transfers In	3,042	990,684	-	993,726
Transfers (Out)	(990,684)	(1,524)	(1,518)	(993,726)
Total Other Financing Sources, -Uses	(987,642)	989,160	(1,518)	-
Net Change in Fund Balance	557,705	10,746	(1,518)	566,933
Beginning Fund Balance	211,129	176,213	1,518	388,860
Ending Fund Balance	$ 768,834	$ 186,959	$ -	$ 955,793

See accompanying notes to basic financial statements.

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

NET CHANGE IN FUND BALANCE			$	566,933
Amounts reported for governmental activities in the Statement of Activities are different because:				
The pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.				
Pension Expense - PERS	$	(51,758)		
Pension Expense - RHIA		30,103		(21,655)
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.				
Expenditures for capital assets	$	913,619		
Less current year depreciation		(418,348)		495,271
Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position:				
Compensated Absences	$	(91,097)		
Debt principal repaid		162,025		70,928
The changes in Other Postemployment Benefits are not reported in the governmental funds, but they do impact government-wide expenditures				(3,006)
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.				8,177
CHANGE IN NET POSITION			$	1,116,648

See accompanying notes to basic financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The District was organized under provisions of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. The Central Linn School District is a municipal corporation governed by an elected seven member board.

The District is a municipal corporation governed by an elected board. The accompanying financial statements present the government and its component units (if any), entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. The District has no component units or blended component units.

Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and Statements of Activities display information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund statement level.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions".

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

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest of general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Fund Financial Statements

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Governmental Fund Types

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

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

The District reports the following major governmental funds:

General – The General Fund accounts for all financial resources and expenditures of the District, except those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund.

Special Revenues – The Special Revenues Fund accounts for resources and expenditures from federal grant programs, restricted state grants including High School Success (HSS) and Student Investment Account (SIA) and for revenues and expenditures of the District's food program. All grant related revenues in the special revenue fund are restricted. The Track Reserve Fund was closed during the 2024-2025 fiscal year and remaining funds were transferred to the General Fund.

Cobra Student Enterprise – The Cobra Student Enterprise Fund accounts for the revenues and expenses of student run businesses. This fund was closed during the 2024-2025 fiscal year and remaining funds were transferred to the General Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 and available to finance the program. It is the policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental 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. All revenues reported in the governmental funds are considered 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. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under financed purchases are reported as other financing sources.

Private sector standards of accounting and reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that these standards do not conflict or contradict the guidance of the Governmental Accounting Standards Board.

Cash, Cash Equivalents and Investments

The cash and cash equivalents consist of cash on hand, demand deposits, savings deposits and investments in the State of Oregon Treasurer's Local Government Investment Pool (LGIP).

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 of Oregon, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Property Taxes Receivable

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 uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

Interfund Receivables and Payables and Transfers

The receipt and payment of monies through one central checking account, as well as transfers between funds, result in interfund payables and receivables until cash is transferred from one fund to the other. These amounts represent current assets and liabilities and are reported as due to or due from other funds.

Grants

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Grant monies received prior to the occurrence of qualifying expenditures are recorded as deferred revenue.

Supply Inventories

Purchased inventories are stated at cost using first-in, first-out (FIFO) method. Any donated inventories are stated at their estimated fair market value. The cost of inventory items are recognized as an expenditure when purchased (purchase method).

A portion of the inventory consists of donated United States Department of Agriculture (USDA) commodities. Commodities are recorded as expenditures when consumed and are stated at their fair market value based on guidelines provided by the USDA. Commodities on hand at year end are recorded as deferred revenue. As a result, fund balance on the balance sheet has not been reserved for inventories of donated commodities.

Accounts and Other Receivables

Accounts and other receivables are comprised primarily of State school support and claims for reimbursement of costs under various federal and state grants.

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. Capital assets are defined as assets with an initial cost of more than $10,000 and an estimated life extending beyond a single reporting period. 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:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Capital Assets (Cont.)

Buildings	100 years
Greenhouses	30 years
Modular Buildings	30 years
Vehicles	20 years
Equipment	15 years

Retirement Plans

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

Compensated Absences

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Debt

In the government-wide financial statements debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements bond premiums and discounts, as well as bond issuance costs, are recognized when incurred and not deferred. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

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

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. A portion of Net Position is restricted for student programs.

Unrestricted—consists of all other assets that are not included in the other categories previously mentioned.

When both restricted and unrestricted net position is available to use for a particular purpose, restricted net position is assumed to be utilized first.

Fund Balance

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable fund balance represents amounts that are not in a spendable form. The non-spendable fund balance represents inventories.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Fund Balance (Cont.)

- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. No assignments have been made.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

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

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 substantially the same as accounting principles generally accepted in the United States of America basis, except capital outlay expenditures are expensed when purchased, debt is recorded as an expense when paid, tax revenue is recorded when received, inventories are budgeted as expenditures when purchased, and depreciation is not recorded. 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, community services, facilities acquisition and construction, debt service, operating contingency and transfers) for each fund. The detail 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 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.

Budget amounts shown in the budgetary financial statements include amounts from the original budget and supplemental resolutions. Expenditures of the various funds were within authorized appropriations for the year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 expenditures during the reporting period. Actual results could differ from those estimates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element 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 financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District inflows and outflows are clearly labeled on the face of the financial statement.

Fair Value Inputs and Methodologies and Hierarchy

Fair value is defined as 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. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access.

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs).

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

2. CASH AND INVESTMENTS

Investments

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2025. The LGIP seeks to exchange shares at $1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at $1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it materially approximates fair value.

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

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

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

Cash and Investments at June 30, 2025 (recorded at fair value) consisted of:

Deposits With Financial Institutions:		2025
Demand Deposits		
Checking	$	354,924
Investments		759,961
Total	$	1,114,885

2. CASH AND INVESTMENTS (CONT.)

There are the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	More than 18
State Treasurer's Investment Pool	$ 759,961	$ 759,961	$ -	$ -
Total	$ 759,961	$ 759,961	$ -	$ -

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

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

Concentration of Credit/Deposit Risk
At June 30, 2025, 100% was invested in the State Treasurer's Investment Pool. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution.

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The total bank balance per the bank statements was $563,711. Of these deposits, $265,288 was covered by federal depository insurance, and the remainder is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

3. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund accounts and grants receivable are comprised of claims for reimbursement of costs under various federal grant programs. All are considered collectible and therefore there is no allowance for uncollectible accounts.

4. CAPITAL ASSETS

The changes in capital assets for the fiscal year ended June 30, 2025 are as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Land (Non-Depreciable)	$ 162,298	$ -	$ -	$ 162,298
CIP (Non-Depreciable)	1,423,096	890,119	-	2,313,215
Building & Improvements	12,610,697	-	-	12,610,697
Equipment	1,373,359	23,500	-	1,396,859
Total	15,569,450	913,619	-	16,483,069
Accumulated Depreciation:				
Buildings & Improvements	3,904,094	338,079	-	4,242,173
Equipment	947,729	80,269	-	1,027,998
Total	4,851,823	$ 418,348	$ -	5,270,171
Net Capital Assets	$ 10,717,627			$ 11,212,898

Depreciation was allocated to the functions as follows:

Instruction	$ 313,761
Support Services	83,670
Community Services	20,917
Total Depreciation	$ 418,348

5. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:
https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf
If the link is expired please contact Oregon PERS for this information.

a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

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

      A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

   ii. **Death Benefits**. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
      - member was employed by PERS employer at the time of death,
      - member died within 120 days after termination of PERS covered employment,
      - member died as a result of injury sustained while employed in a PERS-covered job, or
      - member was on an official leave of absence from a PERS-covered job at the time of death.

   iii. **Disability Benefits**. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

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

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

   i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
   Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
   General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
   A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

   ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

   iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2025 were $1,053,950, excluding amounts to fund employer specific liabilities. In addition approximately $245,139 in employee contributions were paid or picked up by the District in fiscal 2025. At June 30, 2025, the District reported a net pension liability of $8,018,240 for its proportionate share of the net pension liability. The 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 dated December 31, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2024 and 2023, the District's proportion was .036 percent and .043 percent, respectively. Pension expense for the year ended June 30, 2025 was $51,758.

The rates in effect for the year ended June 30, 2025 were:
(1) Tier 1/Tier 2 – 27.87%
(2) OPSRP general services – 25.03%

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 475,007	$ 19,137
Changes in assumptions	806,156	1,033
Net difference between projected and actual earnings on pension plan investments	509,382	-
Net changes in proportionate share	157,169	1,095,320
Differences between contributions and proportionate share of contributions	374,690	247,933
Subtotal - Amortized Deferrals (below)	2,322,404	1,363,423
Contributions subsequent to measuring date	1,053,950	-
Deferred outflow (inflow) of resources	$ 3,376,354	$ 1,363,423

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2026	$ (209,705)
2027	705,066
2028	328,512
2029	126,275
2030	8,835
Thereafter	-
Total	$ 958,983

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025. Oregon PERS produces an independently audited ACFR which can be found at:
https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf

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

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

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

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

Assumed Asset Allocation:

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

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

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

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

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

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

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 the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	$ 12,648,448	$ 8,018,240	$ 4,140,215

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes Subsequent to the Measurement Date

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

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

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the District for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than $5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the District.

OPSRP Individual Account Program (OPSRP IAP)

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

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

5. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Contributions:
Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning $2,500 or more per month (increased to $3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District made approximately $245,139 in contributions to member IAP accounts for the year ended June 30, 2025.

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

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

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

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

Funding Policy:
Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to $60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of $60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts

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

A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.00% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2025. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District has not made significant contributions for the last 3 fiscal years.

At June 30, 2025, the District reported a net OPEB liability/(asset) of ($128,540) for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2024, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2024 and 2023, the District's proportion was .032 percent and .030 percent, respectively. OPEB expense for the year ended June 30, 2025 was ($30,033).

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	$	(15,282)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		(14,751)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	$	(30,033)

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

Components of Deferred Outflows/Inflows of Resources:

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ -	$ 2,514
Changes in assumptions	-	1,626
Net difference between projected and actual earnings on pension plan investments	3,629	-
Net changes in proportionate share	-	8,909
Differences between contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	3,629	13,049
Contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	$ 3,629	$ 13,049

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2026	$ (15,864)
2027	4,062
2028	1,963
2029	419
2030	-
Thereafter	-
Total	$ (9,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2024. That independently audited report was dated January 31, 2025 and can be found at:

https://www.oregon.gov/pers/emp/Documents/GASB/2024/Oregon-Public-Employees-Retirement-System-RHIA-Schedule-Plan-FY06302024.pdf

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2022
Experience Study Report	2022, Published July 24, 2023
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 25%; Disabled retirees: 15%
Mortality	Healthy retirees and beneficiaries: 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. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

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

Discount Rate:

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

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown

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

below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

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

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net OPEB liability (asset)	$ (118,989)	$ (128,540)	$ (136,764)

Changes Subsequent to the Measurement Date

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

7. OTHER POST EMPLOYMENT BENEFIT PLAN (RETIREE SUBSIDY)

Plan Description
The District administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the District's group health insurance plans. The District's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare

7. OTHER POST EMPLOYMENT BENEFIT PLAN (RETIREE SUBSIDY) – (CONT.)

premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was June 30, 2024 and the measurement date was June 30, 2024.

Funding Policy

The District has not established a trust fund to finance the cost of post-employment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the District on a pay-as-you-go basis. There is no obligation on the part of the District to fund these benefits in advance. The District considered the liability to be solely the responsibility of the District as a whole and it is allocated to the governmental statements.

Actuarial Methods and Assumptions

The District engaged an actuary to perform a valuation as of June 30, 2024 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Demographic assumptions (mortality, withdrawal, and retirement rates) are intended to match those selected by the Oregon PERS Actuary used to value benefits for school district employees under Oregon PERS. Assumptions regarding health care coverage elections are based on historical data provided by the District. As additional experience develops over time, these assumptions will be adjusted, if necessary, to more closely reflect ongoing experience.

Economic Assumptions

Interest Discount — The 3.93% discount rate assumption is the June 30, 2024 rate in the 20-Year General Obligation Municipal Bond Index published by Bond Buyer.

Inflation Rate — An assumed inflation rate of 2.5% is used for all future years.

Salary Scale — Annual salary increases for employees are assumed to be 3.5% in all future years.

Health Care Premiums — Future health premiums for current employees are based on blended rates for current plans based on past recent experience of the plan's retirees. Future premiums are projected assuming annual increases due to health care benefit cost inflation at the medical trend rates described later in this section.

Medical Plan	% Electing Each Plan	2024/2025 Premiums EE Only	EE + SP
Moda 1	50%	$793.33	$1,746.32
Moda 6	50%	$614.29	$1,351.45
Blended Medical Premiums		$703.81	$1,548.39

Trends — Annual increases for health insurance premiums are shown below.

Annual Trend Rate	
Premium Year Beginning:	Medical
2025+	5.0%

7. OTHER POST EMPLOYMENT BENEFIT PLAN (RETIREE SUBSIDY) – (CONT.)

Health Care Claims

Medical claims costs for early retirees are shown in the table below.

	2024/2025	
Annual Claims	Retiree at Age 60	Spouse at Age 60
Moda 1	$16,002	$17,602
Moda 6	$12,390	$13,629

The assumed medical claims costs are assumed to increase related to age as follows. The following table is from the North American Actuarial Journal. Volume 9. Number 3. Page 40. Table 4.

Ages	Rate
18 - 29	1.0%
30 - 39	2.5%
40 - 49	3.0%
50 - 54	3.3%
55 - 59	3.6%
60 - 64	4.2%

Dental and vision claims are assumed to be equal to the premiums paid for coverage. Claims for dependent children are assumed to be equal to the premiums paid for their coverage.

Changes in the Net OPEB Liability

	Increase/ (Decrease)
Total OPEB Liability at June 30, 2024	$ 120,643
Changes for the year:	
Service cost	8,528
Interest	4,619
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other input	-
Benefit payments	(6,200)
Balance as of June 30, 2025	$ 127,590

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Trend Rates

The following analysis presents the net OPEB liability using a discount rate of 3.93%, as well as what the District's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.93%) or one percentage point higher (4.93%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

7. OTHER POST EMPLOYMENT BENEFIT PLAN (RETIREE SUBSIDY) - (CONT.)

	1% Decrease 2.93%	Current Discount Rate 3.93%	1% Increase 4.93%
Total OPEB Liability	$ 138,195	$ 127,590	$ 117,847

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	$ 112,946	$ 127,590	$ 145,207

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits

The District reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following five years.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 8,995	$ 15,885
Changes in assumptions or other input	9,308	40,191
Benefit Payments	-	-
Deferred outflow (inflow) of resources	$ 18,303	$ 56,076

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2026	(3,941)
2027	(3,941)
2028	(3,941)
2029	(4,764)
2030	(5,123)
Thereafter	(16,063)
Total	$ (37,773)

8. DEBT

Direct Borrowings

At June 30, 2025, Direct Borrowings consisted of three loans. Changes in Direct Borrowings were as follows:

	Oustanding June 30, 2024	Additions	Deductions	Oustanding June 30, 2025	Balance Balance Due Within One Year
Government Capital, 2017, $700,000, 4.19% fixed rate	$ 311,555	$ -	$ (73,161)	$ 238,394	$ 76,226
Capital Lease - 2021 Chromebooks, $31,800, 7.25% plus variable element	8,298	-	(8,298)	-	-
Capital Lease - 2022 Chromebooks, $32,200, 7.42% plus variable element	16,258	-	(7,838)	8,420	8,420
Capital Lease - 2023 Chromebooks, $58,480 8.65% plus variable element	42,994	-	(15,388)	27,606	13,355
SELP Loan, June 2012, Original Amount $750,000, fixed rate 1.71%	183,071	-	(57,340)	125,731	58,015
Totals	$ 562,176	$ -	$ (162,025)	$ 400,151	$ 156,016

8. DEBT (CONT.)

Future Maturities were as follows:

	SELP Loan 2012		Government Capital 2017		2023 Chromebooks	
	Principal	Interest	Principal	Interest	Principal	Interest
2025-2026	58,015	1,165	76,226	9,989	13,355	3,593
2026-2027	58,697	482	79,420	6,795	14,250	2,761
2027-2028	9,019	13	82,748	3,467	-	-
	$ 125,731	**$ 1,660**	**$ 238,394**	**$ 20,251**	**$ 27,605**	**$ 6,354**

	2022 Chromebooks		Total	
	Principal	Interest	Principal	Interest
2025-2026	8,420	625	156,016	15,372
2026-2027	-	-	152,367	10,038
2027-2028	-	-	91,767	3,480
	$ 8,420	**$ 625**	**$ 400,150**	**$ 28,890**

Additional Disclosures on Direct Borrowings:

SELP Loan
The SELP Loan, which is from the Oregon Department of Energy was received for the purpose of replacing heating units at Central Linn Elementary School. All machinery, equipment, improvements and other property acquired as part of the project, any unexpended loan proceeds, any public purpose charge funds received by the District und SB 1149 and all pass-through payments resulting from conservation tax credits are pledged as collateral on the loan.

The lender may consider the District in default if any scheduled payment is missed. In the event of default, the lender has the right to accelerate the maturity date for any unpaid principal and accrued interest.

Government Capital Roof Life Extension Loan 2017
Loan proceeds paid for spray foam roof coating on flat sections of both Central Linn Elementary and Central Linn High School Buildings.

8. DEBT (CONT.)

2021 Finance Purchase – Chromebooks
In July of 2021, the District entered in to a finance purchase agreement to for the purchase of Chromebooks. The amount financed was $31,800. The debt bears interest at a base rate of 7.25% which was based on the yield of a comparable term interest rate swap agreement on the same date that the agreement was signed. The rate has a variable element and the rate will increase if the yield on the comparable interest rate swap agreements increase. At June 30, 2025, capitalized assets related to this agreement totaled $31,800 and accumulated depreciation was $31,800.

2022 Finance Purchase – Chromebooks
In July of 2022, the District entered in to a finance purchase agreement for the purchase of Chromebooks. The amount financed was $32,200. The debt bears interest at a base rate of 7.42% which was based on the yield of a comparable term interest rate swap agreement on the same date that the agreement was signed. The rate has a variable element and the rate will increase if the yield on the comparable interest rate swap agreements increase. At June 30, 2025, capitalized assets related to this agreement totaled $32,200 and accumulated depreciation was $24,150.

2023 Finance Purchase – Chromebooks
In July of 2023, the District entered in to a finance purchase agreement for the purchase of Chromebooks. The amount financed was $58,480 The debt bears interest at a base rate of 8.65% which was based on the yield of a comparable term interest rate swap agreement on the same date that the agreement was signed. The rate has a variable element and the rate will increase if the yield on the comparable interest rate swap agreements increase. At June 30, 2025, capitalized assets related to this agreement totaled $58,480 and accumulated depreciation was $29,240.

For the Government Capital Loan, in the event of default due to the borrower's failure to make timely principal or interest payments, the lender may begin charging interest at the default rate, which is the stated rate plus three percent. For the Chromebooks, in the event of default the District would be required to pay late fees or return the Chromebooks.

Compensated Absences – After restatement for the implementation of GASB Statement 101, the balance of Compensated Absences at July 1, 2024 was $680,727. During the year, the balance increased by $91,097, bringing the balance at June 30, 2025 to $771,824.

Total long-term obligations, as reported in the Statement of Net Position, are as follows:

	Amounts Due Within One Year	Amounts Due in More Than One Year	Total
Accrued Compensated Absences	$ 133,847	$ 637,977	$ 771,824
Proportionate Share of Net Pension Liability	-	8,018,240	8,018,240
Other Postemployment Benefits - Retiree Subsidy	-	127,590	127,590
Direct Borrowings	156,016	244,135	400,151
Total Long-Term Obligations	$ 289,863	$ 9,027,942	$ 9,317,805

9. INTERFUND ACTIVITY

Interfund transfers and due to/from other funds, which are clearly presented on the face of the governmental fund financial statements, were used to provide resources for operations between funds.

10. PROPERTY TAX LIMITATION

The State of Oregon imposes a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for school operations are limited to $4.8880 for each $1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this requirement has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

11. CONTINGENCIES

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

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

As public employees retire, the PERS system reviews their complete employment history to verify that all of their previous public employers have contributed the correct amount to their pensions. When PERS becomes aware of unpaid pension amounts by an employer from previous years, the amount owed becomes due immediately and the total liability (plus interest) is added to the next invoice. The District is not currently aware of any material unpaid pension contributions from previous years.

12. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage.

13. RESTATEMENT OF PREVIOUSLY ISSUED FINANCIAL STATEMENTS

Implementation of GASB No. 101 – Compensated Absences
In fiscal year 2024-25, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences.* This Statement was issued to improve the recognition and measurement of compensated absences and liabilities, such as vacation and sick leave, and to enhance consistency in financial reporting among governments.

GASB 101 requires that compensated absences be recognized as a liability when the related leave is earned rather than when it is paid or taken. Under the previous standard, GASB Statement No. 16, certain leave types were only recognized when they were due and payable.

As a result of implementing GASB 101, the beginning net position as of July 1, 2024 has been restated as follows:

Government-wide Statement of Net Position	Governmental Activities
Beginning Net Position, as previously reported	$ 4,649,174
Adjustment for implementation of GASB 101	(641,037)
Beginning Net Position, as restated	$ 4,008,137

The adjustment reflects the cumulative effect of applying the new standard retroactively to beginning balances. The change had no impact on fund balance in the governmental fund financial statements because liabilities for compensated absences are recognized only to the extent they are due and payable in those statements.

14. CERTAIN RISK DISCLOSURES

State and Federal Funding
The School District operates as a subdivision of the state, and as such, its funding is heavily reliant on appropriations from the state legislature to the School Support Fund (SSF). For the year ended June 30, 2025, approximately 32% of the District's total governmental fund revenues were derived from SSF grants. This concentration of funding exposes the District to significant financial risk should state funding levels decrease. Although the legislature approved the next biennial funding cycle, effective beginning July 1, 2025, the District's future funding remains uncertain, particularly given the state's dependence on federal aid for various programs, including education. Federal funding, as noted in subsequent sections, is currently experiencing reductions and is expected to face further reductions in the foreseeable future.

The District also receives a notable portion of its governmental resources through a Student Investment Account (SIA) grant, which accounted for 1.7% of total governmental fund resources for the fiscal year ending June 30, 2025. The SIA grant is primarily funded through the state's Corporate Activity Tax (CAT), which is subject to fluctuation based on economic conditions at both the federal and state levels. The funding cycle aligns with the state's biennial budget process, with the next cycle commencing on July 1, 2025. This concentration presents additional risk, as the volatility of the underlying tax revenue increases the potential for future reductions. The District's management continues to monitor economic trends and their potential impact on SIA funding levels.

14. CERTAIN RISK DISCLOSURES (CONTINUED)

The District also receives federal grants, which totaled 6.5% of its governmental fund revenues for the year ending June 30, 2025. Most of these federal grants are scheduled to begin in the upcoming fiscal year starting October 1, 2025. As of the financial statement date, federal budget negotiations for 2025-26 are ongoing, and the District's reliance on federal funding introduces exposure to the broader implications of national debt levels and potential federal spending adjustments. Management actively monitors economic and legislative developments to assess potential impacts on future federal funding.

The District's long-term financial strategies are reviewed periodically to address the risks associated with these funding concentrations

Payroll costs and Collective Bargaining

The School District's operating expenses are predominantly driven by employee salaries and benefits, with approximately 92% of staff compensation covered by two separate collective bargaining agreements. This heavy reliance on a limited number of agreements exposes the District to financial and operational risks, especially as future contract negotiations could significantly impact the District's resources. Negotiations with the classified staff union for a new contract, which expires on June 30, 2026, is scheduled to begin during the 2026 fiscal year. The District's management is actively involved in these discussions to ensure operational continuity and to mitigate potential adverse effects on the District's budget and long-term fiscal health.

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the year ended June 30, 2025

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) District's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.04 %	$ 8,018,240	$ 4,832,378	165.9 %	79.3 %
2024	0.04	7,973,226	4,334,590	183.9	81.7
2023	0.04	6,263,517	4,298,200	145.7	84.5
2022	0.04	5,090,466	3,925,821	129.7	87.6
2021	0.05	9,851,406	3,892,107	253.1	75.8
2020	0.05	8,176,978	3,741,491	218.5	80.2
2019	0.05	7,701,050	3,607,877	213.5	82.1
2018	0.05	7,285,840	3,744,700	194.6	83.1
2017	0.06	8,590,683	3,566,381	240.9	80.5
2016	0.06	3,765,481	3,479,712	108.2	91.2

SCHEDULE OF CONTRIBUTIONS - NET PENSION LIABILITY

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	$ 1,064,999	$ 1,064,999	$ -	$ 3,901,494	27.3 %
2024	1,243,709	1,243,709	-	4,832,378	25.7
2023	1,125,950	1,125,950	-	4,334,590	26.0
2022	1,053,282	1,053,282	-	4,298,200	24.5
2021	1,124,891	1,124,891	-	3,925,821	28.7
2020	1,081,619	1,081,619	-	3,892,107	27.8
2019	871,175	871,175	-	3,741,491	23.3
2018	855,965	855,965	-	3,607,877	23.7
2017	720,159	720,159	-	3,744,700	19.2
2016	714,940	714,940	-	3,566,381	20.0

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

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the year ended June 30, 2025

SCHEDULE OF THE PROPORTIONATE SHARE OF PERS RHIA

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) District's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.03 %	$ (128,540)	$ 4,832,378	(2.7) %	220.6 %
2024	0.03	(109,332)	4,334,590	(2.5)	201.6
2023	0.02	(59,770)	4,298,200	(1.4)	194.60
2022	0.03	(99,084)	3,925,821	(2.5)	183.90
2021	0.05	(107,183)	3,892,107	(2.8)	150.10
2020	0.04	(71,703)	3,741,491	(1.9)	144.40
2019	0.03	(35,859)	3,607,877	(1.0)	124.00
2018	0.04	(15,022)	3,744,700	(0.4)	108.9
2017	0.04	9,987	3,566,381	0.3	94.2

SCHEDULE OF CONTRIBUTIONS - PERS RHIA

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2025	$ -	$ -	$ -	$ 3,901,494	0.00 %
2024	-	-	-	4,832,378	0.00
2023	-	-	-	4,334,590	0.00
2022	415	415	-	4,298,200	0.01
2021	772	772	-	3,925,821	0.02
2020	3,756	3,756	-	3,892,107	0.10
2019	18,391	18,391	-	3,741,491	0.49
2018	15,554	15,554	-	3,607,877	0.43
2017	18,033	18,033	-	3,744,700	0.48

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

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

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

For the year ended June 30, 2025

	2025	2024	2023	2022	2021
Total Other Post Employment Benefits Liability, Beginning	$ 120,643	$ 130,802	$ 121,476	$ 157,538	$ 147,056
Changes for the year:					
Service Cost	8,528	8,240	9,572	9,248	13,397
Interest	4,619	4525	4,221	5,429	3,183
Changes in Benefit Terms			-	-	-
Differences between expected and actual experience		(12,560)	-	13,859	-
Changes in assumptions or other input		(4,432)	-	(56,225)	-
Employer Contributions			-	-	-
Benefit Payments	(6,200)	(5,932)	(4,467)	(8,373)	(6,098)
Net changes for the year	6,947	(10,159)	9,326	(36,062)	10,482
Total Other Post Employment Benefits Liability, Ending	127,590	$ 120,643	$ 130,802	$ 121,476	$ 157,538
Fiduciary Net Position - Beginning	$ -	$ -	$ -	$ -	$ -
Contributions - Employer	6,200	5,932	4,467	8,373	6,098
Contributions - Employee			-	-	-
Net Investment Income			-	-	-
Benefit Payments	(6,200)	(5,932)	(4,467)	(8,373)	(6,098)
Net changes for the year	-	-	-	-	-
Fiduciary Net Position - Ending	-	-	-	-	-
Net Liability for Other Post Employment Benefits - End of Year	$ 127,590	$ 120,643	$ 130,802	$ 121,476	$ 157,538
Fiduciary Net Position as a percentage of the total Other Post Employment Benefits Liability	0%	0%	0%	0%	0%
Covered Payroll	3,540,950	3,421,208	$3,902,185	$3,770,227	$3,621,745
Net Other Post Employment Benefits Liability as a Percentage of Covered Payroll	4%	4%	3%	3%	4%

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

2020	2019	2018
$ 130,444	$ 131,023	$ 133,615
12,944	9,395	9,077
2,771	4,785	4,851
-	-	-
(15,243)	-	-
26,240	-	-
-	-	-
(10,100)	(14,759)	(16,520)
16,612	(579)	(2,592)
$ 147,056	$ 130,444	$ 131,023
$ -	$ -	$ -
10,100	14,759	16,520
-	-	-
-	-	-
(10,100)	(14,759)	(16,520)
-	-	-
-	-	-
$ 147,056	$ 130,444	$ 131,023
0%	0%	0%
$3,499,271	$3,345,061	$3,231,943
4%	4%	4%

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

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

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:					
1000 Local Sources	$ 4,863,202	$ 4,863,202		$ 4,680,496	$ (182,706)
2000 Intermediate Sources	8,200	8,200		-	(8,200)
3000 State Sources	4,644,274	4,644,274		4,001,413	(642,861)
4000 Federal Sources	-	-		26,302	26,302
Total Revenues	9,515,676	9,515,676		8,708,211	(807,465)
EXPENDITURES:					
1000 Instruction	4,591,704	4,241,704	(1)	3,279,229	962,475
2000 Support Services	3,906,539	4,006,539	(1)	3,738,240	268,299
5000 Debt Service	142,330	147,330	(1)	145,395	1,935
Contingencies	100,000	-	(1)	-	-
Total Expenditures	8,740,573	8,395,573		7,162,864	1,232,709
Excess of Revenues Over (Under) Expenditures	775,103	1,120,103		1,545,347	425,244
OTHER FINANCING SOURCES (USES)					
5200 Transfers In	-	-		3,042	3,042
5200 Transfers Out	(707,669)	(1,057,669)	(1)	(990,684)	66,985
Total Other Financing Sources (Uses)	(707,669)	(1,057,669)		(987,642)	70,027
Net Change in Fund Balance	67,434	62,434		557,705	495,271
Beginning Fund Balance	50,000	50,000		211,129	161,129
Ending Fund Balance	$ 117,434	$ 112,434		$ 768,834	$ 656,400

(1) Appropriation level

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

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

SPECIAL REVENUE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES:				
1000 Local Sources	$ 258,455	$ 258,455	$ 159,067	$ (99,388)
3000 State Sources	875,067	875,067	934,412	59,345
4000 Federal Sources	2,117,925	2,117,925	728,209	(1,389,716)
Total Revenues	3,251,447	3,251,447	1,821,688	(1,429,759)
EXPENDITURES:				
1000 Instruction	1,383,274	1,381,750 (1)	1,052,014	329,736
2000 Support Services	1,653,118	1,653,118 (1)	450,214	1,202,904
3000 Enterprise and Community Services	410,250	410,250 (1)	407,755	2,495
4000 Facilities Construction	1,238,380	1,238,380 (1)	890,119	348,261
Total Expenditures	4,685,022	4,683,498	2,800,102	1,883,396
Excess of Revenues Over, -Under Expenditures	(1,433,575)	(1,432,051)	(978,414)	453,637
Other Financing Sources, - Uses:				
Transfers In	707,669	707,669	990,684	283,015
Transfers Out	-	(1,524) (1)	(1,524)	-
Total Other Financing Sources, -Uses	707,669	706,145	989,160	283,015
Net Change in Fund Balance	(725,906)	(725,906)	10,746	736,652
Beginning Fund Balance	725,911	725,911	176,213	(549,698)
Ending Fund Balance	$ 5	$ 5	$ 186,959	$ 186,954

(1) Appropriation level

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

SUPPLEMENTARY INFORMATION

CENTRAL LINN SCHOOL DISTRICT NO. 552 C
LINN COUNTY, OREGON

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

COBRA STUDENT ENTERPRISES FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)					
5200 Transfers Out	-	(1,518)	(1)	(1,518)	-
Total Other Financing Sources (Uses)					
Net Change in Fund Balance	-	(1,518)		(1,518)	-
Beginning Fund Balance	-	1,518		1,518	-
Ending Fund Balance	$ -	$ -		$ -	$ -

(1) Appropriation Level

CENTRAL LINN SCHOOL DISTRICT NO. 552C
LINN COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS

CLEAR TRAIL CPAS
Clear Solutions, Clear Results

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

January 9, 2026

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Central Linn School District as of and for the year ended June 30, 2025, and have issued our report thereon dated January 9, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Accounting Standards.

Compliance

As part of obtaining reasonable assurance about whether the Central Linn School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statues as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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

1. We noted two payments to contractors in excess of $25,000 where the District could not verify in writing that it had sought to obtain informally solicited quotes from at least three different contractors as is required under ORS 279B.

OAR 162-10-0240 Internal Control

In planning and performing our audit, we considered the Central Linn School 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 Central Linn School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Central Linn School District's internal control over financial reporting.

This report is intended solely for the information and use of the board of directors and management of Central Linn School District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Ken Allen

Kenneth Allen, CPA
Municipal Auditor
Clear Trail CPAS

CENTRAL LINN SCHOOL DISTRICT
239 W. 2nd St., HALSEY

CENTRAL LINN SCHOOL BOARD MEETING
CENTRAL LINN ELEMENTARY LIBRARY/ZOOM
JANUARY 12, 2026

1.0 ROLL CALL

On January 12, 2026, Chair Curtis called the meeting to order at approximately 6:32 p.m. in the Central Linn Elementary Library and via Zoom.

Members Present: Stacey Winter, Garrett Leabo, Levi Farris, Mandy Brady, Jason Curtis, Steve Irwin, Donald Fleckenstein, Grant Wahl
Others Present: Rob Hess, Celeste Van Cleave, Dena Crowell, Joel Sauter, Dean Rech, Kellen Hobie, Ross Purdy, David Moffatt, Nancy Griffith, Angela Kalcec, Abby Brown, John Stapleton, Brian Shuldberg, Ryan and Jessica Glaser, Lauri Archer, Kaci Wahl, Tim Walter, Sharon Banks, Betsy Ramshur, Wendi Cortright, Tonya Cairo, Tyler Simmons

2.0 AUDIENCE COMMENTS PERTAINING TO THE AGENDA

No comment provided

3.0 AGENDA

3.1 Agenda Adjustments: Remove 4.6.2, Early Literacy Grant; Add to 5.5, The retirement of Kim Nelson, Bus Driver; Add 4.7, Seismic Engineer Contract

3.2 Adopt Board Agenda: Director Farris made a motion to approve the Agenda, with adjustments. Director Irwin second the motion. Motion passed 7-0. Director Winter-Yea, Vice Chair Leabo-Yea, Director Farris-Yea, Mandy Brady-Yea, Chair Curtis-Yea, Director Irwin-Yea, Director Fleckenstein-Yea

4.0 COMMUNICATION

4.1 Board Recognition: The Board was honored in celebration of Board Appreciation Month.

4.2 ASB Report: Student Board Representative Grant Wahl provided an ASB update.

4.3 Employee Groups: An OSEA update was provided by Lauri Archer.

4.4 LBL Local Service Plan: The LBL Local Service Plan was presented by LBL Assistant Superintendent Nancy Griffith.

4.5 Annual Transportation Report: A MidCo report was provided by MidCo Regional Vice President Brian Shuldberg.

4.6 Administrative Updates: Updates were provided by CLES Principal Joel Sauter, Jr/Sr High Principal Dean Rech, Technology Director Ross Purdy, and Maintenance Supervisor David Moffat.

4.6.1 Greenways: A joint presentation was provided by Greenways Representatives and CLSD Online Administrator Kellen Hobie on the Central Linn Online Academy.

4.7 Seismic Engineering Contract: John Stapleton of Pivot Architecture presented on the CLES Gym/Cafeteria Seismic Rehabilitation Engineering Contract.

Chair Curtis announced a recess for break at 8:02 p.m. Reconvened at 8:08

5.0 CONSENT AGENDA

Director Fleckenstein made a motion to approve the Consent Agenda, as presented. Director Irwin second the motion. Motion passed 7-0. Director Winter-Yea, Vice Chair Leabo-Yea, Director Farris-Yea, Director Brady-Yea, Chair Curtis-Yea, Director Irwin-Yea, Director Fleckenstein-Yea

5.1 Approve December Regular Board Minutes
5.2 Approve December Special Session Minutes
5.3 Acknowledged Facilities Committee Minutes of December 6th
5.4 Acknowledged Policy Committee Minutes of December 8th
5.5 *Staff Acknowledgements*: The resignation of Johnna Neal, Varsity Cross Country Coach, and the retirement of Kim Nelson, Bus Driver, at the end of the 2025/2026 school year.

6.0 OLD BUSINESS

6.1 Director Irwin made a motion to adopt Board policies 6.1.1, 6.1.2, and 6.1.3, excluding 6.1.4 IKJ, *Artificial Intelligence*, as presented:

6.1.1 GBEC, *Drug-Free Workplace*
6.1.2 GBDA, *Expression of Mild or Breast-Feeding in the Workplace*
6.1.3 IIBGA, *Electronic Communication System*
6.1.4 IKJ, *Artificial Intelligence Policy,* will be pushed back to the Policy Committee for further discussion.

Vice Chair Leabo second the motion. Motion passed 7-0. Director Winter-Yea, Vice Chair Leabo-Yea, Director Farris-Yea, Director Brady-Yea, Chair Curtis-Yea, Director Irwin-Yea, Director Fleckenstein-Yea

7.0 NEW BUSINESS

7.1 LBL Local Service Plan Resolution: Vice Chair Leabo made a motion to adopt the LBL Local Service Plan Resolution. Director Irwin second the motion. Motion passed 7-0. Director Winter-Yea, Vice Chair Leabo-Yea, Director Farris-Yea, Director Brady-Yea, Chair Curtis-Yea, Director Irwin-Yea, Director Fleckenstein-Yea

7.2 Bus/Vehicle Surplus List: Vice Chair Leabo made a motion to surplus all buses/vehicles listed on the bus/vehicle surplus list, excluding the Ford service vehicle. Director Farris second the motion. Motion passed 7-0. Director Winter-Yea, Vice Chair Leabo-Yea, Director Farris-Yea, Director Brady-Yea, Chair Curtis-Yea, Director Irwin-Yea, Director Fleckenstein-Yea

7.3 Seismic Rehabilitation Engineer Contract: Director Irwin made a motion to approve the PIVOT Seismic Rehabilitation Engineer Contract. Vice Chair Leabo second the motion. Motion passed 7-0. Director Winter-Yea, Vice Chair Leabo-Yea, Director Farris-Yea, Director Brady-Yea, Chair Curtis-Yea, Director Irwin-Yea, Director Fleckenstein-Yea

7.4 Board Policies: *First Readings*: The Board acknowledged as First Readings:

7.4.1 GCBDF/GDBDF (GDBDF/GCBDF), *Paid Family Medical Leave Insurance*
7.4.2 GCBDA/GDBDA (GDBDA/GCBDA), *Family and Medical Leave*
7.4.3 GCBDD/GDBDD (GDBDD/GCBDD), *Sick Time*
7.4.4 CBG, *Evaluation of the Superintendent*

7.5 Acknowledge Administrative Regulation: The Board acknowledged Board Policy ARs:

7.5.1 GCBDF/GDBDF-AR(GDBDF/GCBDF-AR), *Paid Family Medical Leave Insurance*
7.5.2 GCBDA/GDBDA-AR (GDBDA/GCBDA-AR), *Family and Medical Leave*
7.5.3 GBNAB/JHFE-AR(1) (JHFE/GBNAB-AR), *Reporting of Suspected Abuse of a Child*
7.5.4 JECF-AR: *Interdistrict Transfer of Resident Students*

8.0 DISTRICT REPORTS

8.1 Financial Report: Mrs. Van Cleave reported that the District submitted its Estimate of Membership and Revenue report, projecting 470 students next year, which determines State School Funding; up from 450 reported this year. November revenue was strong due to property tax collections, and receiving the first Medicaid reimbursement to help offset overages in special education and SLP costs.

The audit brought positive news, including avoiding a Single Audit and revealing a much higher beginning fund balance than budgeted; about $500,000 more than expected. The board has flexibility to carry these funds forward or use them for one-time needs.

8.2 Superintendent Report

8.2.1 District Achievement Goals: Dr. Hess reviewed district goals focused on three priority areas: increasing academic achievement, implementing AVID, and expanding student supports. Baseline data from the state report card was shared, including attendance, ELA and math achievement, graduation and dropout rates, third-grade reading, and eighth-grade math. Strengths and areas for growth were noted, and regular progress updates will be provided throughout the year. District goals and progress are tracked through a live document posted on the district website and updated regularly.

9.0 AUDIENCE COMMENTS

None Received

10.0 BOARD/SUPERINTENDENT COMMUNICATION

Director Irwin publicly thanked Elle Glaser for singing the National Anthem at Cobra competitions. Directors Brady and Winter provided an overview of the Superintendent Evaluation process, followed by an overview of the January 24 Board Training content presented by Dr. Hess and Chair Curtis.

11.0 ADJOURN

With no further business before the Board, Chair Curtis adjourned the meeting at approximately 9:04 p.m.

Dena Crowell, Board Secretary	Jason Curtis, Board Chair

Date Approved

CENTRAL LINN SCHOOL DISTRICT
239 W 2ND ST, HALSEY OR

CENTRAL LINN POLICY COMMITTEE
CENTRAL LINN ELEMENTARY CONFERENCE RM/ZOOM
January 12, 2026

On January 12, 2026, the Central Linn Policy Committee convened at approximately 5:26 p.m. in the Central Linn Elementary Conference Room and via Zoom.

1.0 *ATTENDANCE*

Members Present: Jason Curtis, Levi Farris, Mandy Brady, Stacey Winter
Others Present: Rob Hess, Dena Crowell, Kim Tyskiewicz

2.0 *APPROVE MINUTES*

2.1 Director Farris made a motion to approve the December Policy Committee Minutes, as presented. Chair Curtis second the motion. Motion passed 2-0. Director Farris-Yea, Chair Curtis-Yea

3.0 *POLICY FOR DISCUSSION*

3.1 EBBA, Student Health Services (Highly Recommended): The committee reviewed the new EBBA policy language, with particular attention to items #5 and #6. While OSBA highly recommends these revisions, they are not required.

- Item #5 outlines health services for all students, including those who are medically complex or medically fragile. The committee questioned whether this information is already documented and managed, or if adopting the policy would create additional reporting requirements. It was clarified that these services are already provided by the district, so adopting this language would primarily formalize existing practices.

- Item #6 addresses integrating school health services with health education programs and coordinating with public and private health and social service agencies. The term "integrate" could impose obligations that smaller or rural schools may not be able to meet. The committee discussed softer alternatives, such as "collaborate with" or "incorporate support from," to allow flexibility without creating unintended responsibilities.

The discussion emphasized that board policy reflects community priorities and should not overextend district capacity. Adoption of recommended language is optional, particularly when the district is still working to meet existing priorities.

The committee agreed to present EBBA to the board with a recommendation to delay adoption, revisit it in the future when systems and staffing are in place, and ensure any changes align with district capabilities and ORS 336.201 guidelines. Financial considerations were also noted. The committee expressed a preference for retaining the old AR language rather than moving to the new combined policy.

Questions were raised regarding ORS 336.201, which provides nursing guidelines, emphasizing "access" to sufficient care and recommending one nurse per 750 students. The committee noted that the district currently contracts nursing services.

Recommendations:
- *Prioritize required policies while clearly distinguishing optional and highly recommended items.*
- *Provide brief agenda summaries to document discussion points and rationale for each policy.*
- *Ensure flexibility for the district to adapt policies to its own needs and capacity.*

3.2 EBBAA, Infection Control and Bloodborne Pathogens (Optional): The committee discussed the EBBAA/Exposure Control policy and agreed that while the policy is important, any new language should align with the district's current practices and resources. They emphasized that building principals and trained staff are key to implementing the plan on campus. Questions were raised about staff training beyond Safe Schools, and it was suggested that facilities staff could provide details. The group noted that OSBA policies are legally vetted, so any edits would require attorney review. The consensus was to focus on doing current policies well, ensuring proper staff training and refreshers, and bringing recommendations from the cabinet before making additional changes, since the policy is recommended rather than required.

3.3 EBBB, Injury or Illness Reports (Highly Recommended): The committee discussed proposed revisions that could clarify reporting requirements and reduce unnecessary state reports. Dr. Hess requested further cabinet review to address clarifying points.

The committee emphasized that interconnected policies (EBBA, GBEBA, JHC, JHCC, JHCCA) should remain in place if adoption of consolidated policies is delayed. Members supported proceeding with targeted revisions rather than deletions, maintaining existing policies at this time, and advancing only well-vetted items as first reads with clear agenda explanations.

Overall, the committee agreed to maintain current policies where appropriate, defer optional or highly recommended revisions until the district is prepared, and ensure all proposals are clearly articulated, aligned with district capacity, and thoroughly reviewed by the committee and cabinet prior to board consideration.

Dr. Hess and Dr. Tyskiewicz discussed revising the KL complaint policy to create one clear, consistent process for all complaints. The proposed approach outlines step-by-step escalation from informal resolution, to superintendent review, to optional board review, with the ability to appeal to the state. The board would have discretion to review or decline appeals and focus on reviewing the superintendent's actions rather than holding formal hearings. This recommendation is up for future consideration.

3.4 EBC/EBCA, Emergency Procedures and Disaster Plans (Delete); and EBC, Emergency Plan and First Aid (Highly Recommended); EBCA, Safety Threats (Required): The committee reviewed proposed safety policy changes and expressed concern that they went beyond House Bill 3584 and weakened existing policy. Members noted the current policy is more detailed, clearly assigns responsibility, and aligns with current district practices and resources. The committee recommended moving EBC/EBCA as the new EBC-AR and adopting the new EBC policy, while noting that the EBC/EBCA (04/11/16) language provided more specificity and accountability than the proposed new EBC.

3.5 EBCA, Safety Threats (Required); and EBCB, (Emergency Procedure Drills and Instruction): Not a lot of discussion, these policies will forward as suggested.

4.0 *ADJOURN*

The meeting adjourned at approximately 6:16 p.m.

Dena Crowell, Board Secretary

Jason Curtis, Board Chair

Date Approved

CENTRAL LINN SCHOOL DISTRICT
239 W 2ND ST, HALSEY OR

CENTRAL LINN BOARD WORK SESSION
CENTRAL LINN ELEMENTARY CONFERENCE RM
January 24, 2026

On January 24, 2026, the Central Linn School Board convened at approximately 8:30 a.m. in the Central Linn Elementary Conference Room for Board Training.

1.0 ***ATTENDANCE***

Members Present: Stacey Winter, Garrett Leabo, Levi Farris, Mandy Brady, Jason Curtis, Steve Irwin, Donald Fleckenstein
Members Absent: Grant Wahl
Others Present: Rob Hess, Celeste Van Cleave, Dena Crowell, Cathy Hurowitz, Andy Dey

2.0 ***BOARD TRAINING***

Dr. Dye opened the session by clarifying that the meeting was a properly posted public Board work session and training. Because no Board decisions were scheduled, the session was not subject to Oregon Public Meetings Law decision-making requirements. By consensus, Board members agreed not to record the meeting. The training began with a review of the January 23 CTE tours, followed by an agenda review focused on effective governance practices.

Dr. Dye and Mrs. Hurowitz explained that the work session focused on Board governance and emphasized that the Board's primary goal is to improve student outcomes. Key topics included the distinction between governance and operations, effective decision-making, legal compliance, clarity of Board and Superintendent roles, budget understanding, and effective Board meeting structures and behaviors.

Board members engaged in individual reflection activities examining the purpose of schools, the purpose of a School Board, individual roles as elected officials, and personal Board priorities. A guiding quote emphasized that school systems exist to improve student outcomes. Participants discussed how student success may be defined in multiple ways, including academic achievement, graduation rates, career readiness, and extracurricular success. Board members shared responses and reviewed district policy, particularly the B Policies, reinforcing that Board authority exists only when acting collectively in legally noticed meetings.

Dr. Dye reviewed the core responsibilities of the Board, including setting district vision, establishing policy, hiring and evaluating the superintendent, budget oversight, performance monitoring, and community engagement. The distinction between governance and District responsibilities was emphasized, with the Board focused on policy and oversight while the Superintendent manages day-to-day operations. Key governance concepts were reinforced, including the One Voice Principle, delegation of authority, strategic oversight, accountability, and the legal implications of individual Board actions.

The Board discussed meeting practices, voting procedures, and the appropriate use of abstentions and tabling items when additional information is needed. A deeper discussion of District budgeting followed, addressing state and federal budget timelines, audits, committees, budget development and approval, budget management, and alignment of financial decisions with district goals. It was emphasized that clearly defined Board goals are essential to budget development and to evaluating superintendent performance.

Strategic alignment discussions focused on student achievement and growth goals, budget alignment, evaluation processes, and communication with the community. Board members identified a need for stronger, more consistent Board-led communication regarding district goals, progress, and district storytelling.

Following lunch, the training addressed Board accountability to the public, Oregon Public Meetings Law, effective Board meeting structures, and common governance pitfalls, including micromanagement, breaching confidentiality, and publicly undermining Board decisions. Strategies for improving meeting effectiveness, transparency, preparation, and community engagement were discussed.

The session concluded with a self-reflection activity revisiting the initial foundational questions to assess how Board members' perspectives evolved through the training and to reinforce a shared commitment to effective governance and improved student outcomes. The Superintendent Evaluation Committee also shared superintendent survey results in preparation for the February Executive Session.

3.0 ***ADJOURN***

The meeting adjourned at approximately 1:30 p.m.

________________________	________________________
Dena Crowell, Board Secretary	**Jason Curtis, Board Chair**

____

Date Approved

CENTRAL LINN SCHOOL DISTRICT
POLICY AGENDA ITEM

February 9, 2026

GCBDF/GDBDF, Paid Family Medical Leave Insurance
GCBDA/GDBDA, Family and Medical Leave
GCBDD/GDBDD, Sick Time
OSBA Recommendation: Highly Recommended

Second Reading

DESCRIPTION OF CHANGE RECOMMENDATION:
Due to ongoing legislative updates in Oregon, including Senate Bill 1515 (2024) and subsequent administrative rule changes, revisions are necessary to align District policy with state law. These updates primarily govern the qualifying conditions for Oregon's Paid Family and Medical Leave Insurance (PFMLI) and the Oregon Family Leave Act (OFLA), specifically regarding eligibility and the interaction between the two programs.

SUPERINTENDENT'S RECOMMENDATION:
Proceed with second reading and adoption.

Items Discussed at the January 12, 2026 First Reading Included:

- The Board questioned the removal of previously stricken language in GCBDF/GDBDF – Paid Family and Medical Leave Insurance. This was determined to be a clerical error; revised language is highlighted in yellow.

- The District also verified language in GCBDD/GDBDD – Sick Time, which was likewise determined to be a clerical error. Revised language is highlighted in yellow.

Code: GCBDF/GDBDF
Adopted: 08/12/24
Revised:
Second Reading: 02/09/26

Paid Family and Medical Leave Insurance *

The district participates in Paid Family and Medical Leave Insurance (PFMLI) and Paid Leave Oregon ~~(PLO)~~[1]. This includes submitting employee and employer contributions to the Oregon Employment Department ("Department") as required by state law.[2] The district does not administer PFMLI or ~~PLO~~ Paid Leave Oregon. All applications and related questions should be directed to the Department.

Definitions

1. "Family leave" means leave from work taken by a covered individual:

   a. To care for and bond with a child during the first year after the child's birth or during the first year after the placement of the child through foster care or adoption; or
   b. [3]To effectuate the legal process required for placement of a foster child or the adoption of a child; or
   ~~b~~c. To care for a family member with a serious health condition.

2. "Family leave" does not mean:

   a. Leave described in Oregon Revised Statute (ORS) 659A.159 (1)(~~d~~a) ~~(non-serious health condition of child or school or child care provider closure due to public health emergency)~~(i.e., care for a child who is suffering from an illness, injury or condition that requires home care or who requires home care due to closure of the child's school or child care provider as a result of a public health emergency) except for leave to care for a child who requires home care due to an illness, injury or condition that is a serious health condition;
   b. Leave described in ORS 659A.159 (1)(~~e~~b) (death of a family member); or
   c. Leave authorized under ORS 659A.093 (leave for spouses of members of the military upon deployment or call to active duty).

3. "Family member" means:

   a. The spouse of a covered individual;
   b. A child of a covered individual or the child's spouse or domestic partner;
   c. A parent of a covered individual or the parent's spouse or domestic partner;
   d. A sibling or stepsibling of a covered individual or the sibling's or stepsibling's spouse or domestic partner;
   e. A grandparent of a covered individual or the grandparent's spouse or domestic partner;
   f. A grandchild of a covered individual or the grandchild's spouse or domestic partner;
   g. The domestic partner of a covered individual; or
   h. Any individual related by blood or affinity whose close association with a covered individual is the equivalent of a family relationship.

4. "Medical leave" means leave from work taken by a covered individual that is made necessary by the individual's own serious health condition.

5. "Safe leave" means leave related to domestic violence, harassment, sexual assault, bias, or stalking and relocation for health and safety reasons as provided in ORS 659A.272.

~~6. "Serious health condition" means an illness, injury, impairment, or physical or mental condition of a claimant or their family member that:~~

~~a. Requires inpatient care in a medical care facility such as, but not limited to, a hospital, hospice, or residential facility such as, but not limited to, a nursing home or inpatient substance abuse treatment center;~~
~~b. In the medical judgment of the treating health care provider poses an imminent danger of death, or that is terminal in prognosis with a reasonable possibility of death in the near future;~~
~~c. Requires constant or continuing care, including home care administered by a health care professional;~~
~~d. Involves a period of incapacity. "Incapacity" is the inability to perform at least one essential job function, or to attend school or perform regular daily activities for more than three consecutive calendar days. A period of incapacity includes any subsequent required treatment or recovery period relating to the same condition. The incapacity must involve one of the following:~~

~~(1) Two or more treatments by a health care provider; or~~
~~(2) One treatment plus a regimen of continuing care.~~

~~e. Results in a period of incapacity or treatment for a chronic serious health condition that requires periodic visits for treatment by a health care provider, continues over an extended period of time, and may cause episodic rather than a continuing period of incapacity, such as, but not limited to, asthma, diabetes, or epilepsy;~~
~~f. Involves permanent or long-term incapacity due to a condition for which treatment may not be effective, such as, but not limited to, Alzheimer's Disease, a severe stroke, or terminal stages of a disease. The employee or family member must be under the continuing care of a health care provider, but need not be receiving active treatment;~~
~~g. Involves multiple treatments for restorative surgery or for a condition such as, but not limited to, chemotherapy for cancer, physical therapy for arthritis, or dialysis for kidney disease that if not treated would likely result in incapacity of more than three calendar days;~~
~~h. Involves any period of disability due to pregnancy, childbirth, miscarriage or stillbirth, or period of absence for prenatal care; or~~
~~i. Involves any period of absence from work for the donation of a body part, organ, or tissue, including preoperative or diagnostic services, surgery, post-operative treatment, and recovery.~~

6. "Serious health condition" means:

a. An illness, injury, impairment or physical or mental condition that requires inpatient care in a hospital, hospice, or residential medical care facility;
b. An illness, disease or condition that in the medical judgement of the treating health care provider poses an imminent danger of death, is terminal in prognosis with a reasonable possibility of death in the near future, or requires constant care;
c. Any period of disability due to pregnancy, or period of absence for prenatal care; or
d. Any period of absence for the donation of a body part, organ or tissue, including preoperative or diagnostic services, surgery, post-operative treatment and recovery.

Eligibility

1. To be eligible for ~~PLO~~ Paid Leave Oregon benefits, an individual must:

a. Be an employee of the district[3];
b. Earn at least $1,000 in the base or alternate base year[4];
c. Contribute to the ~~PLO~~ Paid Leave Oregon in accordance with state law;
d. Experience an event qualifying the employee for:

(1) Family leave;

(2) Medical leave; or
(3) Safe leave.

e. Submit an application to Department;
f. Have not exceeded maximum paid leave ~~for~~ in the active benefit year; and
g. Have no current disqualifications[5].

Leave~~PLO~~ Paid Leave Oregon can be used for family leave, medical leave or safe leave. Up to 12 weeks of paid leave can be taken per benefit year.[6] Leave can be taken in one-day increments and can be consecutive or nonconsecutive.

Any family leave or medical leave taken under ~~PLO~~ Paid Leave Oregon must be taken concurrently with any leave taken by an eligible employee ~~under ORS 659A.150 - 659A.186 (OFLA) or~~ under the federal Family and Medical Leave Act of 1993 (P.L. 103-3, FMLA) for the same purposes. Leave taken under Paid Leave Oregon is in addition to, and may not be taken concurrently with, any leave taken pursuant to ORS 659A.150 - 659A.186 (Oregon Family Leave Act (OFLA)).

The district will maintain an employee's existing health benefits while the employee is using leave. The employee will be required to pay the employee's contribution to premiums.

END OF POLICY

Legal Reference(s):

ORS 657B
OAR 471-070
~~HB 912 (2023)~~
~~SB 913 (2023)~~
~~HB 999 (2023)~~
ORS 659A.162
Senate Bill 1515 (2024).

[1] Paid Leave Oregon is the program developed by the Oregon Department of Employment to administer Paid Family and Medical Leave Insurance.

[2] The overall contribution will be determined by the Department director, and is initially set at 1 percent (up to $132,900). *{For districts with 25 or more employees:}* The employer contribution is 40 percent and the employee contribution is 60 percent of this amount. The amount will be set annually by November 15. See ORS 657B.150.[3] PFMLI is a state-wide benefit, and not unique to the district. An eligible individual does not need to be an employee of the district in order to be eligible for PFMLI, but this policy only applies to employees of the district.

[3] This provision becomes effective on January 1, 2025

[4] Pay could come from another Oregon employer.

[5] Disqualifications may include eligibility for Workers' Compensation or Unemployment or determination of a willful false statement or failure to report a material fact in order to obtain benefits. See OAR 471-070-1010(1)(h).

[6] In some pregnancy-related situations (e.g., pregnancy, childbirth, or a related medical condition), employees may be able to take two additional weeks, for a total for 14 weeks per benefit year.

RECOMMEND REPLACEMENT

Family Medical Leave

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA) of 1993, the Oregon Family Leave Act (OFLA) of 1995, the Military Family Leave Act as part of the National Defense Authorization Acts of 2008 and for Fiscal Year 2010 (which expanded certain leave to military families and veterans for specific circumstances), the Oregon Military Family Leave Act of (OMFLA) 2009, and other applicable provisions of Board policies and collective bargaining agreements regarding family medical leave.

FMLA applies to districts with 50 or more employees within 75 miles of the employee's work site, based on employment during each working day during any of the 20 or more work weeks in the calendar year in which the leave is to be taken, or in the calendar year preceding the year in which the leave is to be taken. The 50-employee test does not apply to educational institutions for determining employee eligibility.

OFLA and OMFLA applies to districts that employ 25 or more part-time or full-time employees in Oregon, based on employment during each working day during any of the 20 or more work weeks in the calendar year in which the leave is to be taken, or in the calendar year immediately preceding the year in which the leave is to be taken.

In order for an employee to be eligible for the benefits under FMLA, he/she must have been employed by the district for the previous 12 months and have worked at least 1,250 hours during the past 12-month period.

In order for an employee to be eligible for the benefits under OFLA, he/she must work an average of 25 hours per week and have been employed at least 180 calendar days prior to the first day of the family medical leave of absence. For parental leave purposes, an employee becomes eligible upon completing at least 180 calendar days immediately preceding the date on which the parental leave begins. There is no minimum average number of hours worked per week when determining employee eligibility for parental leave.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

Federal and state leave entitlements generally run concurrently.

The superintendent will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

Legal Reference(s):

ORS 332.507
ORS 342.545
ORS 659A.090
ORS 659A.093
ORS 659A.096
ORS 659A.099
ORS 659A.150 to -659A.186

OAR 839-009-0200 to -0320

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).
Family and Medical Leave Act of 1993, 29 U.S.C. §§ 2601-2654 (2006); Family and Medical Leave Act of 1993, 29 C.F.R. Part 825 (2008).
National Defense Authorization Act of 2008, Public Law 110-181, § 585(a).
Americans with Disabilities Act Amendments Act of 2008.
National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84, § 565.
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9th Cir. 2014)

Central Linn School District 552-C

Code: **GCBDA/GDBDA**
Adopted: 4/11/94
Revised: 04/14/05&12/13/10
11/2017
Second Reading: 02/09/26

Family and Medical Leave

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA)[1], the Oregon Family Leave Act (OFLA)[2], the Oregon Military Family Leave Act (OMFLA), Paid Family and Medical Leave Insurance (PFMLI) and other applicable provisions of state and federal law, Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and works at a worksite that employs 50 or more district employees within 75 miles of the worksite.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

PMFLI is generally available to district employees who have earned $1,000 in subject wages or taxable income during the alternate or base years[3], contributed to the PMFLI fund in the alternate or base years and are otherwise eligible.[4] PFMLI can be taken for family leave, medical leave or safe leave.[5]

Federal and state leave entitlements generally run concurrently.

FMLA, and other types of leave if provided by the district. Any leave taken under PFMLI must be taken concurrently with any leave taken under FMLA when for the same purpose.

The superintendent will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

Legal Reference(s):

ORS 332.507
~~ORS 342.545~~
ORS 657B.010
ORS 657B.025
ORS 659A.090
ORS 659A.093
ORS 659A.096
ORS 659A.099
ORS 659A.150 - 659A.186
OAR 839-009-~~0200~~0210 - ~~0320~~0460

~~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).~~
Family and Medical Leave Act ~~of 1993~~, 29 U.S.C. §§ 2601-2654~~(2006)~~; 5 U.S.C. §§ 6381-6387 (2018); Family and Medical Leave Act ~~of 1993~~, 29 C.F.R. Part 825 (~~2008~~2023).
~~National Defense Authorization Act of 2008, Public Law 110-181, § 585(a).~~
Americans with Disabilities Act ~~Amendments Act of 2008~~, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2023); 28 C.F.R. Part 35 (2023).
~~National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84, § 565.~~
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9th Cir. 2014)
Senate Bill 1515 (2024).

[1] Generally, FMLA applies only to entities with 50 or more employees, however, FMLA applies to all public elementary and secondary educational institutions. See 29 CFR 825.600(b). The rule regarding individual employee eligibility does apply: an employee is only eligible if the employee "is employed at a worksite where 50 or more employees are employed by the employer within 75 miles of that worksite." See 29 CFR 825.110(a)(3). Consequently, FMLA applies to districts with fewer than 50 employees, but individual employees will not be eligible to receive benefits.

[2] OFLA applies to employers with 25 or more employees in Oregon (ORS 659A.153) and OMFLA applies to all public-sector employers in Oregon. (ORS 659A.090(2)) (Oregon BOLI Leave Laws – 2023 Edition)

[3] The wages are not required to have been earned for work in the district.

[4] See OAR 471-070-1010 for additional information.

[5] Time to effectuate the legal process for the placement of a child in foster care or a child being adopted qualifies for PFMLI starting January 1, 2025. Until then, leave is available through OFLA. {See SB 1515 (2024) Sections 4, 13, 21 and 25.

Central Linn School District 552-C

Code: **GCBDD/GDBDD**
Adopted: 5/9/16
Revised:
Second Reading: 02/09/26

Sick Time

"Employee" means an individual who ~~is employed by the district and who is paid on an hourly, stipend or salary basis, and for whom withholding is required under Oregon Revised Statute (ORS) 316.162-316.221~~ renders personal services at a fixed rate to the district if the district either pays or agrees to pay for personal services or permits the individual to perform personal services. The definition does not include volunteers or independent contractors.

Employees qualify to begin earning and accruing sick time on the first day of employment with the district and are eligible to use sick time beginning on the 91st calendar day of employment with the district and may use sick time as it is accrued.

~~Paid sick time shall accrue at the rate of one hour of paid sick time for every 30 hours the employee works up to 40 hours of paid sick time per year. Paid sick time of 40 hours shall be front-loaded to coaches at the beginning of each year. Sick time will run concurrently with FMLA/OFLA and ORS 332.507 for eligible employees. Nothing in this policy impacts the districts sick leave obligation under Oregon Revised Statute (ORS) 332.507.~~

The district employs 10 or more employees and therefore shall allow an eligible employee to access up to 40 hours of paid sick time per year. Paid sick time shall accrue at the rate of at least one hour of paid sick time for every 30 hours the employee works, or 1-1/3 hours for every 40 hours the employee works.

The employee may carry up to 40 hours of unused sick time from one year to the subsequent year. [1]An employee is limited to accruing no more than 80 hours of sick time. ~~and using no more than 40 hours of sick time in a year.~~

Sick time shall be taken in ~~four (4)~~ hourly increments ~~by licensed substitutes and in hourly increments for all other employees~~ and may be used for the employee's or a family member's mental or physical illness, injury or health condition, need for medical diagnosis, care or treatment of a mental or physical illness, injury or health condition or need for preventive care, or for reasons consistent with ~~the~~ qualifying Family Medical Leave ~~Act~~ (FMLA)), Paid Family and Medical Leave Insurance (PFMLI) or Oregon Family Leave (OFLA). Sick time may also be used in the event of a public health emergency or for leave to address domestic violence, harassment, sexual assault, bias, or stalking under ORS 659A.272. When sick time is used to care for, or to deal with the death of, an individual related by blood or affinity whose close association with the district employee is the equivalent of a family relationship, the district requires an attestation form signed and submitted by the employee.

The use of sick time may not lead to, or result in, an adverse employment action against the employee.

The district reserves the right, after an employee uses sick time for more than three (3) consecutive scheduled workdays ~~of absence~~, to require ~~proof of personal illness or injury from an employee~~ verification or certification in accordance with law of the need for the sick time. If an employee ~~refusing to submit to such an examination~~ fails to provide verification or certification or fails to provide other evidence as required by the district, the employee shall be subject to appropriate disciplinary action, up to and including dismissal.

When the reason for sick time is consistent with FMLA, PFMLI or OFLA leave, sick time leave and qualifying FMLA, PFMLI or OFLA leave will run concurrently.

When the reason for sick time is consistent with ORS 332.507, sick time leave and leave pursuant to ORS 332.507 will run concurrently.

If the reason for sick time is a foreseeable absence, the district ~~may~~ requires an ~~the~~ employee to provide advance notice of ~~their~~ the intention to use sick time [2]10 days prior to when the requested sick time is to begin, or as soon as otherwise practicable. When ~~the~~ an employee uses sick time for a foreseeable absence, the employee shall take reasonable effort to schedule the sick time in a manner that does not unduly disrupt the operations of the district (e.g., grading deadlines, in-service training, and mandatory meetings). The district may discipline an employee if the employee fails to make a reasonable effort to schedule leave in a manner that does not unduly disrupt the operations of the district.

If the reason for sick time is unforeseeable, such as an emergency, accident or sudden illness, the employee shall notify the district at least 24 hours in advance or, when circumstances prevent the employee from providing notice as required, as soon as practicable.

The district may discipline an employee for violating workplace policies and procedures if the employee fails to provide notice as required.

The district shall establish a standard process to track the eligibility for sick time of a substitute.

END OF POLICY

Legal Reference(s):

ORS 332.507
ORS 342.545
ORS 342.610
ORS 653.601 - 653.661
ORS 659A.150 - 659A.186
OAR 839-007-0020 - 0065
~~SB 454 (2015)~~

Americans with Disabilities Act ~~of 1990~~/Americans with Disabilities Act Amendments Act, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (~~2006~~2023); 28 C.F.R. Part 35 (~~2006~~2023).
Family and Medical Leave Act ~~of 1993~~, 29 U.S.C. §§ 2601-2654 ((~~2006~~2018); Family and Medical Leave Act ~~of 1993~~, 29 C.F.R. Part 825 ((~~2006~~2023). ~~Americans with Disabilities Act Amendments Act of 2008.~~

[1] If the district chooses to limit the accrual or usage, the district must choose language in the bracketed sentence and keep this sentence in policy. The application of these limits need not be applied to employers with less than 10 employees and who front-load at least 40 hours of unpaid sick time or unpaid time off at the beginning of each year used to calculate the accrual and usage of sick time or time off. (ORS 653.606 (1)(d))

[2] ORS 653.621(3): "…not to exceed 10 days"

CENTRAL LINN SCHOOL DISTRICT
POLICY AGENDA ITEM

February 9, 2026

POLICY: CBG, Evaluation of the Superintendent
OSBA Recommendation: Required

Second Reading

DESCRIPTION OF CHANGE RECOMMENDATION:
There are no significant changes to the evaluation process for the superintendent or administrators. This update serves as a reminder for the board to review the superintendent evaluation policy to ensure alignment with current practice and contract language, and for the superintendent to review administrator contracts with the same considerations. Policy language should be revised if terms or procedures have changed.

SUPERINTENDENT'S RECOMMENDATION:
Proceed with second reading and adoption.

Central Linn School District 552-C

Code: **CBG**
Adopted: 8/11/97
Revised: 4/14/05; 11/13/17
Second Reading: 02/09/26

Evaluation of the Superintendent

The Board will formally evaluate the superintendent's job performance by February 15, of each year. The evaluation will be based on the ~~administrative~~ superintendent's job description, any applicable standards of performance, Board policy and progress in attaining any goals for the year established by the superintendent and/or the Board.

Additional or alternative criteria for the evaluation, if any, will be developed at a public Board meeting prior to conducting the evaluation. The superintendent will be notified of the additional or alternative criteria prior to the evaluation.

The Board's discussion and conferences with and about the superintendent and his/her performance will be conducted in an executive session, unless the superintendent requests a session open to the public. Such an executive session will not include a general evaluation of any district goal, objective, or operation. Results of the evaluation will be written and placed in the superintendent's personnel file.

At the Board's discretion, it may notify the superintendent in writing of specific areas to be remedied, and the superintendent may be given an opportunity to correct the problem(s). Where the Board provided written notice pursuant to the prior sentence, if the Board determines the superintendent's performance remains unsatisfactory, the Board may dismiss or non-renew the superintendent pursuant to Board policy, the superintendent's employment contract and state law and rules. The superintendent's employment contract shall take precedent over this policy.

END OF POLICY

Legal Reference(s):

ORS 192.660 (2)(8)
ORS 332.107
ORS 332.505
~~ORS 342.513~~
~~ORS 342.815~~
OAR 581-022-2405
~~OAR 581-022-1720~~

Hanson v. Culver School District No. 5 (FDAB 1975).

CENTRAL LINN SCHOOL DISTRICT 552C
2025- 2026 BUDGET CALENDAR

March 16, 2026	Budget Committee Work Session
April 9, 2026	Publish First Notice of First Budget Committee Meeting to Receive the Budget and Budget Message (Five to thirty days before meeting)
April 16, 2026	Publish Second Notice of Budget Committee Meeting to Receive the Budget and Budget Message (At least five days after first notice)
April 27, 2026	First Budget Committee Meeting Receive the Proposed Budget and Budget Message
May 4, 2026	Second Budget Committee Meeting (If necessary)
May 11, 2026	Regular May Board Meeting
May 28, 2026	Publish Notice of Budget Hearing, Financial Summary (Five to thirty days before hearing.)
June 8, 2026	Public Hearing on the Budget Regular June Board Meeting Enact Resolution Adopting the Budget, Making Appropriations, and Declaring the Tax Levy

NOTICE OF SUPPLEMENTAL BUDGET

The Central Linn School Board will review a proposed supplemental budget for the fiscal year July 1, 2025 to June 30, 2026 to be presented at 6:30 PM, Feburary 9th, 2026 at Central Linn Elementary School, 239 W 2nd St, Halsey.

A copy of the supplemental budget document may be inspected or obtained on or after February 9th.

SUMMARY OF SUPPLEMENTAL BUDGET

FUND: 411 CLES SEISMIC REHAB

	Resource	Amount		Expenditure	Amount
1	State Restricted Grants-in Aid	$2,000,000	1	Building Construction and Improvement	$2,000,000
	Revised Total Resources	$2,000,000		**Revised Total Requirements**	$2,000,000

Comments:

CLSD was not notified of the Business Oregon grant for Central Linn Elementary Gym and Cafeteria Seismic Rehabilitation until after the 25/26 budget was approved. The supplemental budget adds budget authority for fund 411, re-opened for CLES Seismic Rehab.

Resolution No. 2-01-26

Resolution Adopting the Supplemental Budget

Be it Resolved, that the Board of Directors of Central Linn School District hereby adopts the Supplemental Budget presented February 9th, 2026, now on file in the District Administration Office, in an aggregate sum of:

Fund 411 CLES Seismic Rehab	$2,000,000

Dated this 9th day of February 2026.

Dr. Rob Hess SUPERINTENDENT	Jason Curtis BOARD CHAIRMAN

2026-2027 SCHOOL CALENDAR

151 Instructional Days

DRAFT

Central Linn School District
P.O. Box 200
Halsey, OR 97348
Phone: 541-762-6149
www.centrallinn.k12.or.us

July

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

1 School Day

August

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Aug 24-27 In-Service
Aug 31 First Day of School

18 School Days

September

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Sept 7 Holiday
Sept 25 Teacher Work Day

16 School Days

October

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Oct 9 - Teacher Work Day
Oct 23 - Grading Day
Oct 29 - Parent/Teacher Conferences

15 School Days

November

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Nov 11 - Holiday
Nov 20 - All-Staff Wellness Day
Nov 25-27 - Thanksgiving Break

11 School Days

December

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Dec 22-Jan 5 - Winter Break

16 School Days

January

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Jan 4 - Teacher Work Day
Jan 18 - Holiday
Jan 29 - Grading Day

16 School Days

February

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Feb 15 - Holiday
Feb 26 - All-Staff Wellness

15 School Days

March

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mar 22-26 - Spring Break

16 School Days

April

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Apr 2 - Grading Day
Apr 8 - Parent/Teacher Conferences
Apr 30 - Teacher Work Day

16 School Days

May

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May 7 - Make Up Day
May 21 - Make Up Day
May 31 - Holiday

11 School Days

June

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

June 12 - Graduation
June 16 - Last Day of School/Half Day
June 17 - Grading Day

Holiday
Teacher Work Day/No School
Make Up Day
All-Staff Wellness Day
No School Day
First Day of School/Last Day of School
Graduation (Pending Approval)

CENTRAL LINN SCHOOL DISTRICT
POLICY AGENDA ITEM

February 9, 2026

EBBAA, Infection Control and Bloodborne Pathogens, *Optional*
EBBB, Injury or Illness Reports, *Highly Recommended*

First Reading

DESCRIPTION OF CHANGE RECOMMENDATION:
The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581- 022-2220 on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including but not limited to, plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision and dental screenings. As a result of these changes there is a list of policies and administrative regulations (AR’s), included herein, which have been revised. Recommendations may include to delete or rescind policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual. The entire rule can be accessed here: OAR 581-022-2220.

SUPERINTENDENT’S RECOMMENDATION:
Policy committee reviewed, move forward to First Reading.

Central Linn School District 552-C

Code: **EBBAA**
Adopted: 05/12/03
Revised: 04/14/05

REPLACEMENT RECOMMENDED

Infection Control - HIV, AIDS, HBV

The district shall use standard precautions at all times for infection control. Each person is therefore treated as though an HIV, AIDS or HBV1 infection exists.

The district shall develop an Exposure Control Plan that includes infection control procedures for staff and students.

Staff and students shall receive an annual in-service that includes correct procedures for cleaning up body fluid spills and for personal cleanup, appropriate disposal, immunization and personal hygiene, as well as the location and a content review of first aid and cleanup kits. Kits shall be available for each room in the building and in each district vehicle.

In addition to an annual in-service, staff and students on a regular basis will receive HIV, AIDS and HBV information.

The information shall emphasize infection - how infection is spread as well as how it is not spread.

The district will cooperate with the Oregon Department of Education, the Oregon Department of Human Services, Health Services, the local health department or the education service district in delivering HIV, AIDS and HBV education.

END OF POLICY

Legal Reference(s):

OAR 437-002-0360
OAR 437-002-0377
OAR 581-022-0705
OAR 581-022-1440
OAR 581-053-0517 (13)(c)(e)

[1]HIV - Human Immunodeficiency Virus; AIDS - Acquired Immune Deficiency Syndrome; HBV - Hepatitis B Virus

Code: **EBBAA**
Adopted: 05/12/03
Revised: 04/14/05
First Reading: 02/09/26

Infection Control and Bloodborne Pathogens

The Board recognizes that staff and students incur some risk of infection and illness each time they are exposed to blood or other potentially infectious materials. While the risk to staff and students of exposure to body fluids due to casual contact with individuals in the school environment is very low, the Board regards any such risk as serious.

Consequently, the Board directs adherence to standard precautions. Standard precautions require that staff and students approach infection control as if all direct contact with human blood and body fluids is known to be infectious for bloodborne pathogens[1].

The district shall develop an Exposure Control Plan in accordance with the requirements in law[2].

The Exposure Control Plan shall be reviewed and updated at least annually and when necessary to reflect new or modified tasks and procedures which affect occupational exposure and to reflect new or revised employee positions with occupational exposure. The review and update shall also:

1. Reflect changes in technology that eliminate or reduce exposure to bloodborne pathogens;

2. Annually, document consideration and implementation of appropriate commercially available and effective safer medical devices designed to eliminate or minimize occupational exposure.

The plan shall include training followed by an offer of hepatitis B vaccine and vaccination series for all staff who are required to provide first aid to students and/or for all staff who have occupational exposure as determined by the district. Training shall be provided at the time of initial assignment to tasks where occupational exposure may take place and at least annually[3] thereafter. Staff will receive the annual training[4] as well as the location and a content review of first-aid and clean-up kits. Kits shall be readily available[5] in close proximity[6] to all employees in the building and for district vehicles, including each bus[7].

Personal protective equipment appropriate to job tasks shall be provided by the district. A post-exposure evaluation and follow-up shall be made available to any employee sustaining an occupational exposure.

The district recognizes that employees who use medical sharps in the performance of their duties (e.g., administering injectable medicines to students, such as epinephrine and glucagon) must, at least annually, be provided with the opportunity to identify, evaluate and select engineering and work practice controls (e.g., sharps disposal containers, self-sheathing needles, safer medical devices, such as sharps with engineered sharps injury protections and needleless systems). The district will implement such work practice controls, as appropriate. The district will document the solicitation of input from such staff in the plan.

Documentation, including a sharps injury log, will be maintained in accordance with law[8].

The Exposure Control Plan will be accessible to employees in accordance with law[9].

Students will be instructed in safe practices to prevent transmission of bloodborne pathogens in accordance with Oregon Health Standards.

END OF POLICY

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[1] "Bloodborne pathogens" are pathogenic microorganisms that are present in human blood and can cause disease in humans. These pathogens include, but are not limited to, hepatitis B virus (HBV) and human immunodeficiency virus (HIV). 29 CFR 1910.1030(b)

[2] See 29 CFR 1910.1030(c)(1) and OAR 437-002-1059 for more information about an Exposure Control Plan. {A template for an exposure control plan may be available from Oregon OSHA.}

[3] [Annual training for all employees shall be provided within one year of their previous training. (29 CFR 1910.1030(g)(2)(iv))]

[4] See 29 CFR 1910.1030(g)(2) for information about training requirements.

[5] OAR 437-002-0161(2) First-Aid Supplies. (a) The employer shall provide first-aid supplies based upon the intended use and types of injuries that could occur at the place of employment. The first-aid supplies shall be available in close proximity to all employees. Either bulk pack or unit pack supplies are acceptable. (b) "In proximity" is defined as that which is available nearby to ensure prompt treatment in the event of need.

[6] "In proximity" is defined as that which is available nearby to ensure prompt treatment in the event of need. (OAR 437-002-0161(1)(b))

[7] Emergency equipment for buses, includes, but is not limited to, body fluid cleanup and first-aid kits. (OAR 581-053-0240(23); OAR 581-053-0640)

[8] See OAR 437-002-1030(3) and OAR 437-002-1035.

[9] See 29 CFR 1910.1020(e) for requirements on providing access.

Legal Reference(s):

ORS 332.107
OAR 437-002-0161
OAR 437-002-0360
~~OAR 437-002-0377~~
OAR 437-002-1030

OAR 437-002-1035
~~OAR 581-022-0705~~
~~OAR 581-022-1440~~
OAR 581-002-2050
OAR 581-002-2220

OAR 581-053-0240(23)
OAR 581-053-0251(1)
OAR 581-053-0640(2)
~~OAR 581-053-0517(13)(e)(e)~~

Code: **EBBB**
Adopted: 1/13/14
Revised: 11/13/17
Reviewed: 02/09/26

Injury~~/~~ or Illness Reports

All injuries~~/~~ or illnesses[1] sustained by the employee while in the actual performance of the duty of the employee occurring on district premises, in district vehicles, at a district-sponsored activity or involving staff members who may be elsewhere on district business will be reported immediately to a supervisor. Staff members will report self-administered first-aid treatment to an immediate supervisor. All accidents involving employees, students, visiting public or district property will be reported immediately to a supervisor.

A written report will be submitted within 24 hours to the business manager. Reports will cover property damage as well as personal injury.

In the event of a work-related~~[1]~~ [2] illness or injury to an employee resulting in ~~overnight~~ in-patient hospitalization ~~for medical treatment[2] other than first aid~~, loss of an eye, amputation or avulsion, the business manager shall report the incident to the Oregon Occupational Safety and Health Division (OR-OSHA)~~. This report will be made~~ within 24 hours after notification to the district of an illness or injury. Fatalities or catastrophes[1] shall be reported[4] to OSHA within eight hours.

ALL injuries~~/~~ or illnesses sustained by an employee, while in the actual performance of the duty of the employee or by a student or visiting public and accidents involving district property, employees, students or visiting public will be promptly investigated. As a result of the investigation any corrective measures needed will be acted upon.

District business manager will maintain records ~~and reports on serious~~ on injuries~~/~~ or illnesses, ~~including~~ and accidents involving district property, ~~or~~ employees, ~~students~~ or visiting public~~s, and periodic statistical reports on the number and types of injuries/illnesses occurring in the district, as well as on the measures being taken to prevent such injuries/illnesses in the future~~. Schools will maintain student injury or illness reports.

~~The records will include monthly reporting information and an analysis of the data and trends will be conducted at least annually.~~ These records will include prevention measures taken, reporting information, periodic statistical reports on the number and types of injuries, illnesses and accidents occurring in the district, and monthly and annual analyses of accident data. Such reports will be submitted to the superintendent for review annually~~[4]~~.

END OF POLICY

Legal Reference(s):

ORS 339.309
OAR 437-001-0015
OAR 437-001-0700
OAR 437-001-0760
OAR 581-022-2225
OAR 437-002-0360
OAR 437-002-0377

[1]The Oregon Occupational Safety and Health Division provides: "Injury or illness" means an abnormal condition or disorder. Injuries include cases such as, but not limited to, a cut, fracture, sprain, or amputation. Illnesses include both acute and chronic illnesses, such as, but not limited to, skin disease, respiratory disorder, or poisoning (record injuries and illnesses only if they are new, work-related cases that meet one or more of the recording criteria). (OAR 437-001-0015(39))

[2]An injury or illness is work related if an event or exposure in the work environment caused or contributed to the condition or significantly aggravated a preexisting condition.

~~[2]Medical treatment includes managing or caring for a patient for the purpose of combatting disease or disorder. The following are not considered medical treatment: visits to a doctor or health-care professional solely for observation or counseling; diagnostic procedures including administering prescription medications used solely for diagnostic purposes; and any procedure that can be labeled first aid.~~

[3]A catastrophe is an accident in which two or more employees are fatally injured, or three or more employees are admitted to a hospital or an equivalent medical facility.

[4]Reporting must be done in person or by telephone. (OAR 437-001-0704(3))

~~[4] Annual reporting is required but may occur more often.~~

CENTRAL LINN SCHOOL DISTRICT

February 9, 2026

EBBA, First-Aid replace with EBBA, Student Highly Services, *Highly Recommended*
GBEB, Communicable Diseases in Schools, *Highly Recommended*
GBEBA, Staff-HIV, HBV, AIDS, *Deletion Recommended*
JHC, Student Health Services and Requirements, *Deletion Recommended*
JHCC, Communicable Diseases, *Deletion Recommended*
JHCCA, Students-HIV, HBV, AIDS, *Deletion Recommended*

Policy Committee Reviewed

COMMITTEE'S RECOMMENDATION:

These policies are not included in the February Board Packet. The Policy Committee discussed them at its January 12, 2026 meeting and recommends delaying any adoption or deletion until a future date, when systems and staffing are in place to ensure alignment with district capacity and the requirements of ORS 336.201. Financial considerations should also be taken into account at that time.

DESCRIPTION OF CHANGE RECOMMENDATION:

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581- 022-2220 on health services. The changes result in a requirement to develop "a written prevention-oriented health services plan for all students" (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including but not limited to, plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision and dental screenings. As a result of these changes there is a list of policies and administrative regulations (AR's), included herein, which have been revised. Recommendations may include to delete or rescind policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual. The entire rule can be accessed here: OAR 581-022-2220.

CENTRAL LINN SCHOOL DISTRICT
POLICY AGENDA ITEM

February 9, 2026

EBC/EBCA, Emergency Procedures and Disaster Plans, Delete & Make as EBC-AR
EBC, Emergency Plan and First Aid, *Highly Recommended*
EBCA, Safety Threats, *Required*
EBCB, Emergency Procedure Drills and Instruction, *Highly Recommended*

First Reading

DESCRIPTION OF CHANGE RECOMMENDATION:
The State Board of Education has adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 related to student health services. These revisions require districts to develop a written, prevention-oriented health services plan for all students (OAR 581-022-2220(1)). Required plan elements include, but are not limited to, health care space planning, communicable disease prevention, communication strategies, and health screenings, including hearing, vision, and dental screenings.

As a result of these changes, multiple policies and administrative regulations have been reviewed and revised. Recommended actions include deleting or rescinding existing policies or administrative regulations, recoding and reassigning content, and relocating policy language to new sections within the policy manual. The full rule is available at OAR 581-022-2220.

COMMITTEE'S RECOMMENDATION:
Reviewed on January 12, the Policy Committee recommends moving these items forward for First Reading. Specifically, the committee recommends deleting and moving EBC/EBCA to a new EBC-AR and adopting the new EBC policy, noting that the prior EBC/EBCA (04/11/16) language provided greater detail and accountability than the proposed EBC.

The committee also recommends a First Reading for policies EBCA and EBCB.

Code: **EBC-EBCA**
Adopted: 4/14/05
Revised: 4/11/16

DELETION RECOMMENDED

Emergency Procedures and Disaster Plans

The superintendent will develop and maintain a plan specifying procedures to be used in such emergencies as disorderly conduct, unlawful assembly, disturbances at school activities, natural disasters, fire, illness or injury of a student or staff member, and use of force on school property. The superintendent will consult with community and county agencies while developing this plan.

The district's Emergency Procedures Plan will meet the standards of the State Board of Education.

Copies of the Emergency Procedures Plan will be available in every school office and other strategic locations throughout the district. Parents will be informed of the district's plan for the care of students during an emergency situation. The Board may use Oregon Revised Statute (ORS) 192.660(2)(k) to conduct an executive session to consider matters related to school safety or a plan that responds to safety threats made toward a school in the district.

In the case of long term disruption to district operations as a result of a pandemic flu declared public health emergency or other catastrophe, the district emergency plan shall at a minimum include the following:

1. Who is in charge of the district plan;
2. What steps the district will take to stop the spread of disease;
3. How sick students will be identified;
4. Transportation plan for sick students;
5. Disease containment measures for the district;
6. Communication plan for staff, students, parents;
7. Continuing education plan for students;
8. Procedures for dealing with student privacy rights;
9. Employee leave procedures during a pandemic flu or other catastrophe;
10. Employee pay and benefit plan and procedures;
11. Facility utilization by other agencies procedures;

12. Business operations plan for offsite operation or alternative measures.

END OF POLICY

Legal Reference(s):
ORS 192.660(2)(k)

ORS 332.107
ORS 433.260
ORS 433.441
OAR 437-002-0161
OAR 581-022-0705
OAR 581-022-1420

Central Linn School District 552-C

Code: **EBC**
Adopted: NEW
Revised:
First Reading: 02/09/26

Emergency Plan and First Aid

The district will maintain a comprehensive safety program for all employees and students. This program will include a plan for responding to emergency situations. The superintendent will consult with community and county agencies while developing this plan. The district's emergency plan will meet any requirements of the State Board of Education.

Copies of the emergency plan will be available in every school office and other strategic locations throughout the district. Parents or guardians will be informed of the district's plan.

In each district facility, procedures for handling health emergencies will be established and made known to staff. Each district facility and district vehicle will be equipped with appropriate first-aid supplies and equipment. All employees are expected to know where first-aid supplies and equipment are kept in their work areas.

Each school in the district shall have, at a minimum, at least one staff member with a current first-aid/CPR/AED card for every 60 students enrolled and who are trained annually on the district and building emergency plans. Emergency planning will include the presence of at least one staff member with a current first-aid/CPR/AED card for every 60 students for school-sponsored activities where students are present.

The district shall provide instruction to staff and students in the emergency plan and safety program.

END OF POLICY

Legal Reference(s):

ORS 30.800
ORS 192.660(2)(k)
ORS 332.107
ORS 433.260
ORS 433.441
OAR 437-002-0042
OAR 437-002-0120 - 0139
OAR 437-002-0161
OAR 437-002-0360
OAR 437-002-0377
OAR 581-022-2030(3)(c)
OAR 581-022-2220
OAR 581-022-2225
OAR 581-053-0003(40)
OAR 581-053-0220(3)(e)(B)(iii)
OAR 581-053-0320(5)(b)
OAR 581-053-0420(2)(f)(B)

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).
Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

Central Linn School District 552-C

Code: **EBCA**
Adopted: NEW
Revised:
First Reading: 02/09/26

Safety Threats

"Safety threat action" means a lockdown, lockout, shelter in place or evacuation that: (a) is initiated by a school in response to a safety threat; and (b) is not a planned drill.

When a school or the district initiates a safety threat action, the school or district shall issue an electronic communication as expediently as possible and not later than 24 hours after initiation of the safety threat action. The communication will be issued in culturally appropriate languages to effectively communicate with parents and guardians of students attending the school at which the safety threat action occurred.

The communication must include:

1. A general description of the issue that caused the safety threat action to be taken;

2. The duration of time the safety threat action was taken, from when the action was initiated until when it concluded;

3. Actions taken by the school or district to resolve the situation that caused the safety threat action and actions taken to protect student safety; and

4. An explanation of how the situation was resolved.

The communication shall be provided in a manner which communicates relevant facts and details as may be necessary or useful for parents and guardians to understand any potential threats to student safety, and to assist parents and guardians in helping students understand and mentally process the incident and any resulting trauma.

A communication will also be issued to employees of the school at which the safety threat action occurred, and must include the same information as above and any additional information as may be permitted by relevant confidentiality and privacy requirements.

The Board may use Oregon Revised Statute (ORS) 192.660(2)(k) to conduct an executive session to consider matters related to school safety or a plan that responds to safety threats made toward a school in the district.

END OF POLICY

Legal Reference(s):
ORS 192.660(2)(k)
ORS 332.107
ORS 339.324

Central Linn School District 552-C

Code: **EBCB**
Adopted: 01/13/14
Revised: 01/11/16
First Reading: 02/09/26

Emergency Procedure Drills And Instruction

Each administrator will conduct emergency procedure drills in accordance with the provisions of Oregon Revised Statutes (ORS) and the applicable Oregon Fire Code.

All schools are required to instruct and drill students on district emergency procedures so ~~that students~~ they can respond to an emergency without confusion and panic. The emergency procedures shall include drills and instruction on fires, earthquakes and safety threats. Instruction on ~~fires, earthquakes, safety threats, including drills for students,~~ emergency procedures shall be conducted for at least 30 minutes each school month.

The first emergency evacuation drill shall be conducted within 10 days of the beginning of classes.

Fire Emergencies
~~The district will conduct monthly fire drills. At least one fire drill will be held within the first 10 days of the school year.~~ Drills and instruction on fire emergencies shall include routes and methods of exiting the school building.

Earthquake Emergencies
At least two drills on earthquakes shall be conducted each year. Drills and instruction for earthquake emergencies shall include the earthquake emergency response procedure of "drop, cover and hold on" during the earthquake. When based on the evaluation of specific engineering and structural issues related to a building, the district may include additional response procedures for earthquake emergencies.

Safety Threats
At least two drills on safety threats shall be conducted each year. Drills and instruction on safety threats shall include procedures related to lockdown, lockout, shelter in place and evacuation and other appropriate actions to take when there is a threat to safety, and will include explanation of the district's communication strategy following a safety threat action (See Board policy EBCA, Safety Threats).

~~The Board may use ORS 192.660(2)(k) to conduct an executive session to consider matters related to school safety or a plan that responds to safety threats made toward a school in the district.~~

Local units of government and state agencies associated with emergency procedures training and planning shall review the emergency procedures and assist the district with the instruction and the conducting of drills for students in these emergency procedures.

END OF POLICY

Legal Reference(s):

ORS 192.660(2)(k)
ORS 336.071
ORS 476.030 ~~(1)~~
ORS 339.324
OAR 581-022-~~1420~~ 2225

OREGON STATE FIRE MARSHAL, OREGON FIRE CODE

Code: **EBC-AR**
Reviewed: 02/09/26
Revised:

Emergency Procedures and Disaster Plans

The superintendent will develop and maintain a plan specifying procedures to be used in such emergencies as disorderly conduct, unlawful assembly, disturbances at school activities, natural disasters, fire, illness or injury of a student or staff member, and use of force on school property. The superintendent will consult with community and county agencies while developing this plan.

The district's Emergency Procedures Plan will meet the standards of the State Board of Education.

Copies of the Emergency Procedures Plan will be available in every school office and other strategic locations throughout the district. Parents will be informed of the district's plan for the care of students during an emergency situation. The Board may use Oregon Revised Statute (ORS) 192.660(2)(k) to conduct an executive session to consider matters related to school safety or a plan that responds to safety threats made toward a school in the district.

In the case of long term disruption to district operations as a result of a pandemic flu declared public health emergency or other catastrophe, the district emergency plan shall at a minimum include the following:

1. Who is in charge of the district plan;
2. What steps the district will take to stop the spread of disease;
3. How sick students will be identified;
4. Transportation plan for sick students;
5. Disease containment measures for the district;
6. Communication plan for staff, students, parents;
7. Continuing education plan for students;
8. Procedures for dealing with student privacy rights;
9. Employee leave procedures during a pandemic flu or other catastrophe;
10. Employee pay and benefit plan and procedures;
11. Facility utilization by other agencies procedures;
12. Business operations plan for offsite operation or alternative measures.

END OF POLICY

Legal Reference(s):

ORS 192.660(2)(k)
ORS 332.107
ORS 433.260
ORS 433.441

OAR 437-002-0161
OAR 581-022-0705
OAR 581-022-1420

Central Linn School District 552C

Revenue Month End For the Period 12/01/2025 through 12/31/2025

Fiscal Year: 2025-2026

	12/01/2025 - 12/31/2025	Year To Date	Budget	Budget Balance	
INCOME					
Local Revenue					
Current Year's Taxes (+)	$1,288,151.40	$4,233,869.61	$4,505,361.00	$271,491.39	94.0%
Prior Year's Taxes (+)	$4,500.85	$29,008.15	$59,341.00	$30,332.85	48.9%
Tuition From Other Districts (+)	$0.00	$0.00	$5,000.00	$5,000.00	0.0%
Interest Earnings (+)	$11,922.58	$30,142.59	$65,000.00	$34,857.41	46.4%
Admissions (+)	$250.00	$460.00	$12,000.00	$11,540.00	3.8%
Pay to Play (+)	$1,790.50	$13,889.50	$100,000.00	$86,110.50	13.9%
Rent from Facilties (+)	$0.00	$545.00	$0.00	($545.00)	0.0%
Contributions & Donations (+)	$0.00	$0.00	$2,000.00	$2,000.00	0.0%
Misc Revenue (+)	$6,936.27	$70,920.23	$150,000.00	$79,079.77	47.3%
Sub-total : Local Revenue	$1,313,551.60	$4,378,835.08	$4,898,702.00	$519,866.92	89.4%
Intermediate Revenue					
Severe Disability through ESD (+)	$6,403.94	$6,403.94	$8,200.00	$1,796.06	78.1%
Sub-total : Intermediate Revenue	$6,403.94	$6,403.94	$8,200.00	$1,796.06	78.1%
State Revenue					
School Support Fund (+)	$271,348.00	$1,901,944.00	$3,222,253.00	$1,320,309.00	59.0%
Common School Fund (+)	$0.00	$37,298.05	$65,322.00	$28,023.95	57.1%
State Forest Revenue (+)	$0.00	$0.00	$25,000.00	$25,000.00	0.0%
Small High School Grant (+)	$0.00	$0.00	$40,000.00	$40,000.00	0.0%
Restricted Grants in Aid (+)	$0.00	$3,976.81	$14,683.00	$10,706.19	27.1%
Sub-total : State Revenue	$271,348.00	$1,943,218.86	$3,367,258.00	$1,424,039.14	57.7%
Federal Revenue					
Medicaid Reimbursement (+)	$0.00	$37,624.87	$14,000.00	($23,624.87)	268.7%
Sub-total : Federal Revenue	$0.00	$37,624.87	$14,000.00	($23,624.87)	268.7%
Beginning Fund Balance					
Beginning Fund Balance (+)	$0.00	$0.00	$250,000.00	$250,000.00	0.0%
Sub-total : Beginning Fund Balance	$0.00	$0.00	$250,000.00	$250,000.00	0.0%
Total : INCOME	$1,591,303.54	$6,366,082.75	$8,538,160.00	$2,172,077.25	74.6%
NET ADDITION/(DEFICIT)	$1,591,303.54	$6,366,082.75	$8,538,160.00	$2,172,077.25	74.6%

End of Report

Central Linn School District 552C

Expenditures Month End For the Period 12/01/2025 through 12/31/2025

Fiscal Year: 2025-2026 ☐ Include Pre Encumbrance

	Budget	Range To Date	Year To Date	Balance	Encumbrance	Budget Balance	
EXPENSES							
Instruction							
Elementary K- 6 (+)	$1,363,212.00	$114,563.28	$452,269.68	$910,942.32	$850,678.10	$60,264.22	4.4%
High School Programs (+)	$1,442,978.00	$110,371.69	$469,461.93	$973,516.07	$817,264.28	$156,251.79	10.8%
Athletics (+)	$216,508.00	$55,558.47	$113,075.66	$103,432.34	$85,972.59	$17,459.75	8.1%
Early Literacy Program (+)	$111,064.00	$8,060.95	$33,755.64	$77,308.36	$43,004.99	$34,303.37	30.9%
TAG (+)	$3,000.00	$0.00	$0.00	$3,000.00	$1,546.37	$1,453.63	48.5%
Special Education (+)	$569,276.00	$73,263.36	$235,297.52	$333,978.48	$385,560.52	($51,582.04)	-9.1%
Alternative Education (+)	$13,000.00	$2,873.90	$2,873.90	$10,126.10	$0.00	$10,126.10	77.9%
HomeSchool (+)	$20,000.00	$0.00	$0.00	$20,000.00	$0.00	$20,000.00	100.0%
English Second Language Program (+)	$5,000.00	$0.00	$131.60	$4,868.40	$0.00	$4,868.40	97.4%
Sub-total : Instruction	$3,744,038.00	$364,691.65	$1,306,865.93	$2,437,172.07	$2,184,026.85	$253,145.22	6.8%
Support Services							
Guidance Services (+)	$21,685.00	$1,500.60	$5,966.75	$15,718.25	$12,004.15	$3,714.10	17.1%
Health/ Homeless Liason Services (+)	$42,500.00	$10,446.77	$34,719.54	$7,780.46	$8,297.86	($517.40)	-1.2%
Speech Pathology (+)	$115,000.00	$16,519.27	$68,296.40	$46,703.60	$98,105.23	($51,401.63)	-44.7%
Service Direction (+)	$0.00	$0.00	$4,468.28	($4,468.28)	$0.00	($4,468.28)	0.0%
Library Services (+)	$57,848.00	$4,823.97	$19,178.44	$38,669.56	$24,460.22	$14,209.34	24.6%
Board of Education Services (+)	$242,304.00	$23,526.09	$114,491.72	$127,812.28	$50,649.89	$77,162.39	31.8%
Executive Administration Services (+)	$368,345.00	$32,787.65	$185,332.83	$183,012.17	$189,006.36	($5,994.19)	-1.6%
Office of the Principal Services (+)	$634,847.00	$55,946.49	$300,263.87	$334,583.13	$320,188.93	$14,394.20	2.3%
Fiscal Services (+)	$290,582.00	$23,034.49	$139,604.90	$150,977.10	$136,123.24	$14,853.86	5.1%
Operations and Maintenance (+)	$999,427.00	$69,937.96	$419,300.08	$580,126.92	$367,098.79	$213,028.13	21.3%
Student Transportation Services (+)	$756,533.00	$59,447.22	$200,332.92	$556,200.08	$389,631.53	$166,568.55	22.0%
Technology Services (+)	$198,000.00	$29,610.78	$115,333.75	$82,666.25	$66,904.37	$15,761.88	8.0%
Retiree Insurance (+)	$0.00	$869.48	$5,216.80	($5,216.80)	$1,230.59	($6,447.39)	0.0%
Sub-total : Support Services	$3,727,071.00	$328,450.77	$1,612,506.28	$2,114,564.72	$1,663,701.16	$450,863.56	12.1%
Long Term Debt Service							

Expenditures Month End For the Period 12/01/2025 through 12/31/2025

Fiscal Year: 2025-2026 ☐ Include Pre Encumbrance

	Budget	Range To Date	Year To Date	Balance	Encumbrance	Budget Balance	
Long Term Debt (+)	$145,397.00	$91,146.77	$115,805.02	$29,591.98	$0.00	$29,591.98	20.4%
Sub-total : Long Term Debt Service	$145,397.00	$91,146.77	$115,805.02	$29,591.98	$0.00	$29,591.98	20.4%
Interfund Transfers							
Interfund Transfers (+)	$355,313.00	$0.00	$0.00	$355,313.00	$0.00	$355,313.00	100.0%
Sub-total : Interfund Transfers	$355,313.00	$0.00	$0.00	$355,313.00	$0.00	$355,313.00	100.0%
Contingency							
Planned Reserves (+)	$366,341.00	$0.00	$0.00	$366,341.00	$0.00	$366,341.00	100.0%
Sub-total : Contingency	$366,341.00	$0.00	$0.00	$366,341.00	$0.00	$366,341.00	100.0%
Unappropriated Ending Fund Balance							
Unappropriated Ending Fund Balance (+)	$200,000.00	$0.00	$0.00	$200,000.00	$0.00	$200,000.00	100.0%
Sub-total : Unappropriated Ending Fund Balance	$200,000.00	$0.00	$0.00	$200,000.00	$0.00	$200,000.00	100.0%
Total : EXPENSES	$8,538,160.00	$784,289.19	$3,035,177.23	$5,502,982.77	$3,847,728.01	$1,655,254.76	19.4%
NET ADDITION/(DEFICIT)	$8,538,160.00	$784,289.19	$3,035,177.23	$5,502,982.77	$3,847,728.01	$1,655,254.76	19.4%

End of Report

CLSD SUPERINTENDENT EVALUATION FORM

Name: Robert Hess

Date: 2/9/26

Performance Standard

Area I: Policy and Governance

The superintendent works effectively with the board to monitor and create internal and external district policy, and demonstrates appropriate school governance to all staff, students, and the community.

Key Performance Indicators	Exemplary	Exceeds	Meets	Needs Improvement	Unsatisfactory	Not Applicable
1. Clearly understands board/superintendent relationship		4.4				
2. Effectively works with the board to develop and monitor district policy and administrative regulations.		4.4				
3. Understands board policies and applicable local, state, and federal laws and regulations		4.1				
4. Administers and supports district policies throughout the district.		3.9				
Overall Score: See below for explanation		4.2				

Comments:

Dr. Hess is commended for his excellent effort in increasing policy compliance, effective work with the Board and community, and his broad range of skills and experience, which has led to a significant positive change in the district. He is noted for his transparency, communication, networking, and focus on foundational items like policy development. Areas for growth include strengthening accountability procedures for staff to ensure policy adherence for greater student outcomes and asserting more visible leadership and guidance during Board meetings, especially with new members.

The overall score was determined by assigning a numerical value to each category according to the scale below and taking each board member's individual score and averaging that score with the other members.

Exemplary = 5
Exceeds = 4
Meets = 3
Needs Improvement = 2
Unsatisfactory = 1

CLSD SUPERINTENDENT EVALUATION FORM

Name: Robert Hess **Date:** 2/9/26

Performance Standard

Area II: Student Growth and Achievement

The superintendent is able to demonstrate a comprehensive knowledge and understanding of a variety of evaluation instruments for the purposes of determining student achievement, program effectiveness, and district attainment of annual and long-term goals. The superintendent uses multiple data sources to assess student success and growth as appropriate, specific to needs within the district and as determined annually in collaboration with the board of school directors.

Key Performance Indicators	Exemplary	Exceeds	Meets	Needs Improvement	Unsatisfactory	Not Applicable
2. Demonstrates understanding and appropriate use of performance measures established within the district in support of specific educational goals and initiatives		4.0				
3. Measure's student progress by using a variety of contemporary assessment techniques and has developed successful strategies for academic improvement, dependent on assessment results Text			3.7			
4. Demonstrates a strong personal philosophy of improvement of instruction and curriculum development		4.4				
4. Seeks to partner with staff to ensure that curriculum is in alignment with district goals, as well as local and state educational expectations						X
5. Monitors, oversees, and encourages use of testing data among professional staff with regard to making curricular, staffing, and strategic planning decisions within the district						X
Overall Score:		4.0				

Comments:

Dr. Hess possesses a strong personal philosophy aligned with successful student outcomes and the community's values, and he is actively working to improve academic rigor and accountability at Central Linn. While he has inherited existing challenges, particularly with performance measure implementation, curriculum use, and test score analysis, he has initiated positive changes by focusing on using data, implementing AVID, expanding academic options (including online and alternatives for home-schooled families), and setting higher expectations. Enrollment has increased, and it is anticipated that with more time, his leadership will result in significant improvements in scholastic performance, student growth, and achievement.

CLSD SUPERINTENDENT EVALUATION FORM

Name: Robert Hess

Date: 2/9/26

Performance Standard

Area III: Organizational Management / Instructional Leadership

The superintendent manages effectively, ensuring completion of activities associated with the annual budget; overseeing distribution of resources in support of district priorities; and directing overall operational activities within the district.

Key Performance Indicators	Exemplary	Exceeds	Meets	Needs Improvement	Unsatisfactory	Not Applicable
1. Develops and implements operational plans and processes to accomplish strategic goals using practical applications of organizational theories.		4.3				
2. Adeptly manages the district using recognized strategies/techniques for defining roles, assigning functions, effectively delegating, and determining accountability			3.0			
3. Effectively identifies, analyzes, and resolves problems that impact the district, remaining impartial through the process		3.9				
4. Maintains a regular presence in district buildings and at district events for the purpose of monitoring effectiveness of programming		3.9				
5. Regularly assesses state of district facilities and equipment and develops replacement and maintenance/update schedules as appropriate			3.6			
6. Understands and demonstrates appropriate knowledge regarding district budgeting and finance						X
7. Works with board members and district business official(s) to successfully accomplish financial & budgetary priorities, meeting all associated timelines						X
8. Provides regular, as requested, financial and budgetary reports to the board			3.4			
9. Ensures end-of-year results are consistent with budgetary planning expectations						X
10. Develops contingency plans for anticipated and unanticipated budgetary needs			3.0			
11. Effectively administers all aspects of CLSD collective bargaining agreement(s)			3.5			
12. Ensures timely completion of all district-wide staff evaluations						X
13. Ensures alignment of superintendent evaluation goals with that of key personnel		3.8				
14. Ensured training and professional development opportunities for staff related to new requirements/policy updates for teacher and administrator evaluation			3.4			
15. Institutes sound employee relations programs to improve relationships between and among all staff members			3.4			
16. Worked with the board to develop a clearly defined and well-articulated district vision statement and ensures priorities/initiatives are aligned with the statement						X
Overall Score:		3.9				

Comments:

Rob has demonstrated strong dedication, ownership, and effective leadership in getting the district on track, particularly through prioritizing transparency, but needs to focus on improving delegation, accountability, and organizational management, as he is currently taking on too much and some key personnel may not be fully aligned with district goals.

CLSD SUPERINTENDENT EVALUATION FORM

Name: Robert Hess **Date:** 2/9/26

Performance Standard ***Area IV: Communications, Board & Community Relations*** *Superintendent communicates with and effectively engages the staff, the board, and members of the community, clearly articulating district goals and priorities, addressing local and broader issues affecting the district, and building support for district initiatives, programs and short/long-range plans.* Key Performance Indicators	Exemplary	Exceeds	Meets	Needs Improvement	Unsatisfactory	Not Applicable
Effectively works with the board to develop and monitor district policy and administrative regulations related to Communication and Community Relations		3.8				
Has worked successfully with the board to build support in the community for the district's vision, mission, and both long and short-term priorities		4.0				
Accepts input from all community groups, indicating by direct/indirect action they they listen to, and sincerely consider, concerns expressed by others		4.3				
promotes a sense of district pride in the community		4.4				
Handles media resources skillfully, and regularly demonstrates sound judgment when communicating with the public		4.0				
Maximizes utilization of multiple methods for delivering accurate, timely, and reliable information to the Board and community		4.0				
Has been able to successfully build school/community partnerships that benefit students and staff		4.3				
Communicates effectively with the board and encourages the free flow of information from administrators to board committees in a manner that is consistent with board policy.			3.6			
Presents programs of substance to community groups on various aspects of district programs.		3.9				
Overall Score:		4.0				

Comments:

Rob has quickly integrated into the community and Board, demonstrating a strong commitment to transparency, communication, and building community trust, which is evident in his outstanding online communication, timely and informative weekly updates, and efforts to engage with community members and improve the district's webpage, all of which are supporting the district's bold decisions for the future.

CLSD SUPERINTENDENT EVALUATION FORM

Name: Robert Hess

Date: 2/9/26

Performance Standard

Area V: Superintendent Professionalism, Skills, Qualities

Superintendent models professional decision-making processes and ethical standards consistent with the values of ODE as well as the values of the local community. Works to individually reflect upon their effectiveness within the role, and works to improve effectiveness through the use of professional development literature and activities.
Superintendent qualities essential for successful participation in the management of the school district.

Key Performance Indicators	Exemplary	Exceeds	Meets	Needs Improvement	Unsatisfactory	Not Applicable
1. Demonstrates recognition and understanding of public education's role in promoting civic responsibility		3.9				
2. Performs all duties in a manner that is consistent with the values and expectations of the community at large			3.7			
3. Supports a standards-based approach to governance, leadership, and instruction throughout the district			3.6			
4. Encourages an inclusive and respectful environment that aligns with the execution of the district's vision, mission, and strategic goals.		4.4				
5. Works to adequately address distinct cultural and multiethnic needs of community members		4.0				
6. Continuously monitors effectiveness within the role of the superintendent, seeking out and participating in professional development activities in alignment with areas identified for improvement by the board and through self reflection		4.1				
7. Maintains the confidence and trust of school professionals and the community			3.7			
8. Demonstrates ethical and personal integrity		4.4				
9. Seeks and accepts constructive criticism of their performance	4.6					
10. Work Attitude and Initiative (indicators in Supt Eval Guide)	4.6					
11. Dependability and Productivity (indicators in Supt Eval Guide)	4.6					
12. Professional Qualities (indicators in Supt Eval Guide)		4.4				
Overall Score:		4.2				

Comments:

Rob demonstrates exceptional strength in his role, excelling in areas like professionalism, integrity, and driving positive change within the district, leveraging his extensive experience. While his evaluation is supported by solid information in many areas, the reviewers are confident that scores will increase as more artifacts become available. The primary area for growth noted is a need for Rob to express himself more assertively at times in providing leadership and guidance, and continued effort is needed to earn community respect and fully implement a systems-based approach in every area.

CLSD SUPERINTENDENT EVALUATION FORM

Name: Robert Hess **Date:** 2/9/26

Performance Standard	Exemplary	Exceeds	Meets	Needs Improvement	Unsatisfactory	Not Applicable
Area VI: Annual Goals *Space is provided on this form to outline the annual goals for the superintendent, including an area for identifying indicators or measures of success. It is extremely important that the board and superintendent discuss the expectations of the board each year related to the annual goals to ensure clarity and attainment.*						
Goal 1: Increase Enrollment through innovative partnerships, developing programs of excellence, and building community trust.		X				
Goal 2: Instructional Leadership through meaningful goal setting around student outcomes, evaluations, assessments, data anayslis, and exceptional programs.		X				
Goal 3: Operation Management through board policy development, facility improvements, and management of staff.			X			
Goal 4:						
Overall Score:						

Comments:

The superintendent has been tracking these three priorities and the associated 21 strategies since he has taken office in July. Each month he tracks progress toward these goals through his Priority Plan. An aggressive goal to increase enrollment has led to the development and implementation of two innovative programs, FLEX and Greenways. As a result of these programs and deliberate efforts to build community confidence we have seen an additional 44 students register with Central Linn and only 11 leave our district. Last school year we gained 15 students and lost 30 to neighboring districts and online charter schools. In the 360 survey, Dr. Hess scored 85% in the area of Innovation.

In the area of Instructional Leadership, Central Linn has prioritized AVID, Wayfinder, goal setting around student learning, observations, and feedback. In addition to the individual goal setting of leaders and teachers, schools and the district have set academic goals and are monitoring progress toward those goals. Dr. Hess scored 84% in the Strongly Agree & Agree category (Student Growth & Achievement) in the 360 survey and 84% (Culture).

In the area of Operation Management, we have established a Policy Committee and a Facilities Committee to move foward in cooperation with the community and board and staff. Survey results in this area demonstrate a success rate of 85% (Policy & Goverance); 83% (Community Support); and 75% (Human Capitial)

CENTRAL LINN SCHOOL DISTRICT
ENROLLMENT

As of January 29, 2026

February 2025	*January 2026 (December 30, 2025)*	*February 2026 (January 29, 2026)*
K 35	**K 30**	**K 30**
1 33	**1 29**	**1 32**
2 28	**2 32**	**2 31**
3 42	**3 28**	**3 30**
4 35	**4 38**	**4 38**
5 35	**5 34**	**5 34**
6 35	**6 38**	**6 38**
Total 243	*Total 229*	*Total 233*
7 31	**7 37**	**7 37**
8 36	**8 37**	**8 39**
9 31	**9 40**	**9 39**
10 42	**10 37**	**10 37**
11 38	**11 41**	**11 40**
12 45	**12 36**	**12 35**
Total 223	*Total 228*	*Total 227*
District Total 466	**District Total 457**	**District Total 460**

September 2003 = 583
September 2004 = 640
September 2005 = 647
September 2006 = 678
September 2007 = 644
September 2008 = 651
September 2009 = 655
September 2010 = 708

September 2011 = 676
September 2012 = 676
September 2013 = 710
September 2014 = 657
September 2015 = 643
September 2016 = 652
September 2017 = 643
September 2018 = 644

September 2019 = 633
September 2020 = 579
September 2021 = 552
September 2022 = 529
September 2023 = 541
September 2024 = 481
August 2025 = 441