Dave Kline, Superintendent

30429 S Grays Hill Rd
Colton, OR 97017
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www.colton.k12.or.us

AGENDA

REGULAR BOARD MEETING WITH EXECUTIVE SESSION
COLTON MIDDLE SCHOOL - WEST ENTRANCE
21580 S Schieffer Rd, Colton, OR 97017
Board Meeting Livestream
Monday, March 9, 2026
5:00 pm Executive Session / 6:00 pm Regular Board Meeting

If you would like to request an interpreter or other communication aid, please contact: Katrina Raasch at 503-824-3535 or raaschk@colton.k12.or.us

1. **Call to Order**

2. **Flag Salute**

3. **Executive Session** Colton School Board of Directors will meet in Executive Session under ORS192.660(2)(i) to review and evaluate the performance of the superintendent or any other public officer, employee or staff member unless that person requests an open hearing. The news media is not permitted to attend executive sessions held under this statute.
    a. Superintendent Evaluation Discussion
    b. Review of performance survey

THIS PORTION OF THE REGULAR SESSION WILL BEGIN AT 6:00 pm

4. **Student Liaison Reports**
    - CHS - Sam Dilg
    - CMS - Brooklyn Moser
    - CES - Hendrix Fischer and Lennon Beaver

5. **Consent Agenda -** We can have one consolidated motion for this series, or the Board may choose to take action on each item separately.
    1. Approval of Minutes from the Board Meetings on 2-9-2026
    2. Approval of Minutes from the Board Work Session and Executive Session on 2-23-2026
    3. Personnel - Hiring
        a. Baseball Head Coach MS - Jason Stewart
        b. Custodian 4 - Joseph Spear
        c. Softball Head Coach MS - Kassidy Gerber
        d. Temporary Elementary Teacher - Nettie Ledbury
        e. Softball Head Coach HS - Savana Bowman

6. **Presentation:** 24-25 Audit, Kenny Allen - Clear Trails CPAs (https://www.colton.k12.or.us/page/business-office

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7. **Long Range Facilities Committee Update:**
   - Work Group Presentation: Sid Gunter & Michelle Young
   - Estimated facility upgrade costs per building site: Facilities Maintenance Costs
   - Engineering scope of work on the HVAC assessment - Discussion Item

8. **Public Comment**

9. **Community Reports**
   Booster Club Report
   PTA Report

10. **District Reports**
    High School - CHS Principal, Dr. Shane Bassett
    Middle School - CMS Principal, Mr. Raul Milan
    Financial - Chris Gibb, Director of Operations
    - Financials
    - Budget Committee Applicants

11. **Youth Sports Communications**

12. **Budget Committee Approval** (action item)

13. **Policy JECB - Admission of Nonresident Students** (action item)

14. **Contract Award for Building Access, Camera, Burglar/Fire Monitoring Upgrades** (action item)

15. **Personnel -Resignation**
    Janelle Gago - Softball Head Coach - CHS

16. **Superintendent Evaluation Presentation**

17. **Board Reports**

18. **District Calendar**

HIGH SCHOOL

MARCH

3/10	CHS Band Concert @ Clackamas Community College Band Contest
3/16	CHS Softball @ Gervais
3/17	Career Fair Field Trip at the Convention Center
3/18	CHS Job Fair at Colton
3/19	CHS Baseball @ Westside Christian

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3/19 CHS FFA Convention with 4 CHS Students Participating
3/21 Molalla CHS Track ~ Molalla Invitational
3/23 to 3/26 Spring Break
3/25 CHS Baseball @ Waldport
3/27-3/28 Molalla CHS Track ~ Mondo Track Club Invitational @ Summit
3/30 1st Day back from Spring Break.
3/30 CHS Softball @ Perrydale

APRIL

4/1 CHS Softball vs Kennedy at HOME
4/2 CHS End of Quarter 3
4/3 CHS Softball @ St. Paul HOME
4/4 Molalla CHS Track ~ Estacada Small School Invite @ Estacada
4/6 CHS Softball vs Country Christian/North Clackamas Christian
4/8 CHS Softball @ Western Christian
4/8 Molalla CHS Track~ Gladstone Meet
4/10 CHS Softball vs Sheridan at HOME
4/10 Molalla CHS Track ~ Vic Downs Mac Invite @ McMinville
4/14 CHS Baseball vs St Paul at HOME
4/15 CHS Softball vs Perrydale at HOME
4/15 Molalla CHS Track ~ TVC Madras Meet @ Madras
4/16 CHS Baseball @ St. Paul
4/17 CHS Softball @ Kennedy
4/17 CHS Baseball vs St Paul at HOME
4/17 Molalla CHS Track ~ 6th Annual Phillips-Klimek Distance Twilight Meet @ Molalla
4/18 Molalla CHS Track ~ 5th Annual Phoenix Invite @ Phoenix High School
4/20 CHS Softball vs St. Paul at HOME
4/20 CHS Baseball vs Country Christian at HOME
4/22 CHS Softball @ Country Christian/North Clackamas Christian
4/22 CHS Baseball @ Country Christian
4/22 Molalla CHS Track ~ Molalla Meet @ Molalla
4/23 CHS Softball @ vs Western Christian at HOME
4/23 CHS Baseball vs Country Christian at HOME
4/25 Molalla CHS Track ~ Timberwolf Invite @ Heritage High School, WA
4/27 CHS Softball @ Sheridan
4/27 CHS Baseball vs Western Christian at HOME
4/29 CHS Softball @ Salem Academy
4/29 CHS Baseball @ Western Christain
4/29 Molalla CHS Track ~ Gladstone Meet
4/30 CHS Baseball vs Western Christian at HOME
4/30 CHS Field Trip to the Portland Art Museum

MIDDLE SCHOOL

COLTON SCHOOL DISTRICT

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MARCH

3/4	6th/8th Historic OC Field Trip
3/5	7th Historic OC Field Trip
3/9	Baseball/Softball Practice begins
3/12	CMA American Heart Challenge Begins
3/14	Regional OBOB Competition @ Lakeridge MS
3/16	CMS Honor Band
3/17	Free Books from The Clackamas Bookshelf
3/18	Holocaust Speaker
3/18-3/19	CMS Dental Screening
3/23-3/27	Spring Break-No School
3/30 CMS	Fundraiser- Pastries from Oak Tree Fundraising

APRIL

4/1	CMS Track Meet @ Blanchet Tentative
4/2	End of Quarter 3
4/6	CMS Baseball/Softball @ Scio Tentative
4/7	CMS Track Pictures CHS 4:15
4/8	CMS Track Meet @ Santiam Tentative
4/8	CMS Baseball/Softball @Colton vs East Linn Tentative
4/9	CMS Softball/Baseball Pictures @ 4:15
4/9	Conferences 12-8 PM
4/10	Conferences 8AM-4PM
4/13	CMS Baseball @ Salem Academy Tentative
4/13	CMS Softball @ Colton Tentative
4/14	6th Grade Outdoor School Class Meeting
4/14	Fundraising Forms Due
4/15	CMS Track Meet @ Gervais
4/15	CMS Baseball/Softball @Colton vs Western Christian Tentative
4/21	CMS Baseball/Softball @ Blanchet Tentative
4/21	Outdoor School Parent Meeting 6PM
4/TBD	CMS Track Meet @ TBD
4/22	CMS Baseball/Softball @Colton vs SCIO Tentative
4/27	CMS Baseball/Softball @ ST Marys Tentative
4/29	CMS Track Meet @ East Linn Tentative
4/29	CMS Baseball/Softball @ Mt Angel Tentative

ELEMENTARY SCHOOL

MARCH

3/2-3/5	Read Across America Week~ Spirit Week
3/8	Daylight Saving Time Begins~ Clocks Spring Forward
3/10	Oral Health Presentations
3/12	Kid's Heart Challenge Donations Due

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3/16	K-3 Dental Screen & Sealant Event
3/17	K-3 Dental Screen & Sealant Event
3/23-3/27	No School~ Spring Break
3/30	School Resumes

APRIL

4/2	End of Quarter 3
4/4	National Librarian Day
4/6-4/10	Scholastic Spring Book Fair
4/9	No School Conferences
4/10	No School Conferences
4/22	Professionals Day

19. Adjourn

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REGULAR BOARD MEETING MINUTES
February 9, 2026

PRESENT:	**BOARD**	**ADMINISTRATION**	**SECRETARY**
	Sid Gunter - absent	David Kline	Katrina Raasch
	Tim Behrens		
	Eric Dilg - absent		
	Jeremy Baurer		
	Cezanne Decristoforo		

Ceannae Decristoforo called the meeting to order at 6:02pm.

(1:02) MOTION: Tim Behrens made a motion to approve the consent agenda as listed in the board packet. Jeremy seconded the motion. The motion passed unanimously 3-3 (in favor: Tim Behrens, Jeremy Baurer and Cezanne Decristoforo).

- Approval of Minutes from the Board Meeting on January 12, 2026
- Contract Renewals/Non-Renewals
  - Renewal of Probationary TSPC Educators – Probation 1 to Probation 2
  - Renewal of Probationary TSPC Educators – Probation 2 to Probation 3
  - TSPC Educator Contract Extensions
  - Renewal of Speech-Language Pathologist
  - Renewal of Probationary TSPC Administrators - Probation 1 to Probation 2
  - Renewal of Probationary TSPC Administrators - Probation 2 to Probation 3
  - Renewal of Confidential/Management Personnel
- Personnel - Hiring
  - Temporary Part-Time Kindergarten Teacher - Angie Weninger

(1:51) Sam Dilg and Carson Tisdel presented a CHS liaison report.

(4:55) Cooper Fischer and Brooklynn Moser presented a CMS liaison report.

(7:15) Hendrix Fischer and Lennon Beaver presented a CES liaison report.

(11:44) Tim Behrens presented a Colton Boosters report.

(13:04) Angie Weninger presented a PTA report.

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(15:43) Tony Buckner presented a TAG report.

(28:25) Chris Gibb presented a transportation report.

(34:22) Chris Gibb presented a financial report.

(41:28) Dave Kline presented a superintendent report.

(44:18)Jeremy Baurer presented a long-range facilities update.

(1:08:59) Jeremy Baurer presented a board report.

(1:10:30) Tim Behrens presented a board report.

(1:11:50) Cezanne Decristoforo presented a board report.

Cezanne Decristoforo adjourned the meeting at 7:14 pm.

_____ _____

Board Chair Date Board Secretary Date

Dave Kline, Superintendent

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BOARD WORK SESSION AND EXECUTIVE SESSION
February 23, 2026

PRESENT:	**BOARD**	**ADMINISTRATION**	**SECRETARY**
	Sid Gunter	David Kline	Katrina Raasch
	Tim Behrens		
	Eric Dilg		
	Jeremy Baurer		
	Cezanne Decristoforo		

Cezanne Decristoforo called the meeting to order at 6:03 pm.

(2:06) Shane Bassett presented the high school data share.

(24:12) Raul Millan presented the middle school data share.

(52:06) Tony Buckner presented the elementary school data share.

(1:42:21) Long Range Facilities Discussion.

(2:14:53) Tim Behrens presented a board report.

(2:15:52) Cezanne Decristoforo moved into executive session under ORS192.660(2)(i) to review and evaluate the performance of the superintendent or any other public officer, employee or staff member unless that person requests an open hearing. The news media is not permitted to attend executive sessions held under this statute.

- Superintendent Evaluation Discussion
- Review of performance survey

(3:22:08): Cezanne Decristoforo adjourned the executive session and returned to regular session.

Cezanne Decristoforo adjourned the regular session at 8:40 pm.

_____ _____

Boar Chair Date Board Secretary Date

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025

CLEAR TRAIL CPAS
Clear Solutions, Clear Results

COLTON SCHOOL DISTRICT
30429 S. Grays Hill Road
Colton, OR 97017

FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2025

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

PRINCIPAL OFFICIALS

BOARD OF DIRECTORS	TERM EXPIRES
Sid Gunter	June 30, 2027
Tim Behrens	June 30, 2025
Eric Dilg	June 30, 2027
Cezanne Decristoforo	June 30, 2025
Jeremy Baurer	June 30, 2025

All board members will receive mail at the following address:

30429 S. Grays Hill Road
Colton, OR 97017

ADMINISTRATION

Dave Kline, Superintendent

COLTON SCHOOL DISTRICT
CLACKAMAS 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

November 18, 2025

To the Board of Directors
Colton School District
Clackamas County, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Colton 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 Colton 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 Colton 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 Colton 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 Colton 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 Colton 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 and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 18, 2025, 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.



Kenneth Allen, CPA
Municipal Auditor
CLEAR TRAIL CPAS

COLTON SCHOOL DISTRICT NO. 53
CLACKAMAS COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

The management of the Colton School District No. 53, Clackamas County, Oregon (the District), offers readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the basic financial statements and the notes to the basic financial statements, to enhance their understanding of the District's financial activities.

Financial Highlights

- In the government-wide statements, the liabilities of the District exceeded its assets at June 30, 2025 by $1,076,472. This does not mean the District financial position is deteriorating. However, it does more accurately reflect the District's long-term pension liability.
- The District's total net position increased by $1,176,856 for the fiscal year as compared to the prior year.
- At June 30, 2025, the District's General Fund reported an ending fund balance of $949,661. This represents a increase of $530,776 over the prior year.

This discussion and analysis is intended to serve as an introduction to the Colton School District No. 53's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Accounting Standards Recently Implemented

Beginning July 1, 2014, the District implemented Governmental Accounting Standards Board (GASB) Statement 68, which reflects financial transactions not previously reported in District financial statements. The new GASB statements require a liability for pension obligations, known as the net pension liability (NPL), to be recognized on the balance sheets of the plan and the participating employers'. Similarly, a pension expense (PE) will be recognized on the income statement. The result of implementing GASB 68 reflects negatively on the District's net position. The recent Oregon Supreme Court rulings overturning the 2013 PERS reforms substantially increased the aforementioned liability.

Readers are encouraged to examine the fund balance and the total net position increase to gain an accurate picture of the District's solvency and trended financials in comparison to last fiscal year.

Government-Wide Financial Statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

- The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The S*tatement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). As is typical for a school district, the District has governmental activities, such as regular and special education programs, child nutrition services, transportation, administration and facilities improvements. The District currently does not have any business-type activities.

Fund Financial Statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A *fund* is defined as a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the District are categorized as governmental funds. The School Board sets appropriations each year within every fund for instruction, support services, community services, facilities, debt service, transfers, contingency, and un-appropriated ending fund balance. These appropriations establish the legal limits for expenditures of the District as established by Oregon Revised Statutes.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term* inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District has four major governmental funds: the General Fund, the Special Revenue Fund, the Debt Service Fund and the Capital Projects Fund. Information is presented in the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances for the major governmental funds.

The District adopts an annual appropriated budget for all of its funds as stated above. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their budgets.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position. As noted earlier, net position may serve over time as a useful indicator of the District's financial position. In the case of the District, the net position at the end of the fiscal year was a deficit of $1,073,472. As mentioned in the Financial Highlights, the change in net position was an increase of $1,176,856.

Capital assets, which consist of the District's land, buildings, building improvements, land improvements, vehicles, and equipment, represent 49% of total assets. Cash and cash equivalents represent 25% of total assets and are comprised primarily of investments placed with the State of Oregon Local Governmental Investment Pool. The remaining assets consist of receivables, supply inventory and prepaid expenses. The District uses these capital assets for classrooms and supporting services for providing K-12 education; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Government-Wide Financial Analysis (Continued)

Statement of Net Position (Continued)

The District's long term liabilities due more than one year represent 86% of total liabilities and consist of its proportionate share of net pension liabilities, bond debt services, capital leases and early retirement benefits. Current liabilities, representing about 14% of the District's total liabilities, consist almost entirely of payables on accounts, salaries and benefits, and the current portion of long-term debt.

Net position invested in capital assets represents illiquid resources that are long term in nature and decreased as noted previously in the Financial Highlights. Restricted net position represents amounts designated for specific purpose. Unrestricted net position represents the District's financial position on an accrual basis and the implementation of GASB standards.

Net Position

	Governmental Activities		Increase
	2025	2024	(Decrease)
Assets			
Current and other assets	$ 3,200,470	$ 1,915,758	$ 1,284,712
Net capital assets	3,126,859	2,068,267	1,058,592
Total assets	6,327,329	3,984,025	2,343,304
Deferred Outflows of Resources			
Other post employment benefits	-	-	-
Pensions	3,541,123	2,761,817	779,306
Total deferred outflows	3,541,123	2,761,817	779,306
Liabilities			
Current and other liabilities	1,418,691	1,290,263	128,428
Long-term liabilities	8,572,920	6,486,894	2,086,026
Total liabilities	9,991,611	7,777,157	2,214,454
Deferred Inflows of Resources			
Other post employment benefits	-	-	-
Pensions	885,515	1,222,013	(336,498)
Total deferred inflows	885,515	1,222,013	(336,498)
Net Position			
Net investment in capital assets	2,440,044	1,621,879	818,165
Restricted	390,124	301,587	88,537
Unrestricted	(3,838,842)	(4,176,794)	337,952
Total net position	$ (1,008,674)	$ (2,253,328)	$ 1,244,654

Government-Wide Financial Analysis (Continued)

Statement of Activities & Changes in Net Position

Governmental activities. The key elements of the change in the District's net position for the year ended June 30, 2025 are 1) total revenues increased by $1,169,307 and 2) total expenses decreased by $499,713. The Statement of Revenue and Expenditures and Changes in Fund Balance for Governmental Funds provides an overview of the District's financial status on a fund accounting basis.

Since the District's mission is to provide a free and appropriate public education for K-12 students within its boundaries, the District may not charge for its academic services. Charges for services stem from activities related to the School Lunch Program and participation fees for athletics.

Operating grants are comprised primarily of dollars allocated by the Federal Government and distributed by the State of Oregon. Reimbursements from the Federal School Lunch Program are also included.

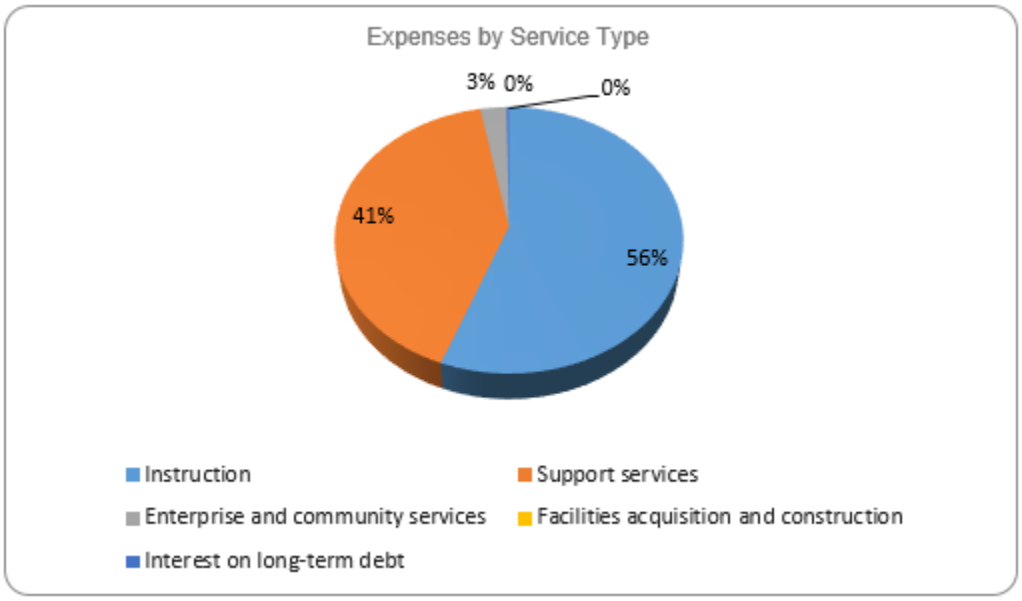
	Governmental Activities		Increase
	2025	2024	(Decrease)
Revenues			
Program revenues			
Charges for services	$ 241,397	$ 217,641	$ 23,756
Operating grants and contributions	2,559,733	1,713,579	846,154
Total program revenues	2,801,130	1,931,220	869,910
General revenues			
Property taxes	2,600,972	2,470,034	130,938
State school fund	6,567,079	6,361,499	205,580
Unrestricted local, state, and federal sources	433,167	470,288	(37,121)
Total general revenues	9,601,218	9,301,821	299,397
Total revenues	12,402,348	11,233,041	1,169,307
Expenses			
Instruction	5,844,928	6,192,556	(347,628)
Support services	4,324,688	4,525,429	(200,741)
Enterprise and community services	280,472	236,835	43,637
Facilities acquisition and construction			-
Interest on long-term debt	24,903	19,884	5,019
Total expenses	10,474,991	10,974,704	(499,713)
Increase (decrease) in net position	1,927,357	258,337	1,669,020
Prior Period Adjustment	(682,703)		(682,703)
Net position, beginning of year	(2,253,328)	(2,511,665)	258,337
Net position, end of year	$ (1,008,674)	$ (2,253,328)	$ 1,244,654

Government-Wide Financial Analysis (Continued)

Statement of Activities & Changes in Net Position (Continued)

General Revenues account for more than 77.4% of all resources. Property taxes of $2,600,972 and State School Support Fund (SSSF) payments of $6,567,079 are the largest group of resources. Each Oregon school district receives money from the state based upon an average weighted student membership formula (ADMw). The formula is allocated by multiplying a dollar rate per student established by the legislature every two-year period (bi-annum). All General Fund Ad Valorem Taxes, State School Support, Common School Fund and Federal Forest Fees are included in the SSSF formula. As a safety net, each district may utilize the highest ADMw from two of the most recent fiscal years in the calculation.

Expenses. Expenses related to governmental activities are presented in five broad functional categories in the following table. Costs of direct classroom instruction activities account for the majority of the total expenses of $5,849,905. The other major component is support services which accounts for student, instructional staff, general and school administration, and business services.



Total and Net Cost of Governmental Activities

	Total Cost of Services	Net Cost of Services
Instruction	$ 5,844,928	$ 3,444,475
Support services	4,324,688	4,182,476
Enterprise and community services	280,472	22,007
Facilities acquisition and construction	-	-
Interest on long-term debt	24,903	24,903
Total	$ 10,474,991	$ 7,673,861

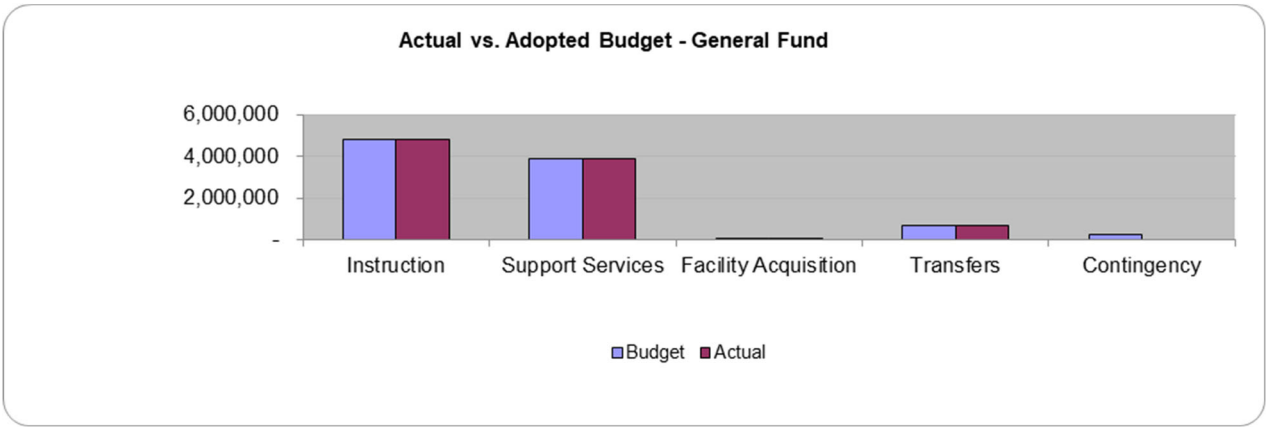
Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's *governmental funds* is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* and any unused *budgeted contingencies* may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of $1,782,471 Of this amount $949,616 constitutes *unassigned fund balance*, which is available for spending at the District's discretion. Restricted fund balances established for capital bond projects, grants, contributions and technology represent the remaining balance.

General Fund Budgetary Highlights



The Board adopted the budget and made appropriations for the General Fund according to Oregon budget law. Appropriation transfers were made in the General Fund and Special Revenue Fund for the fiscal year ending June 30, 2025 and are reflected in the Schedule of Revenues, Expenditures and Changes in Fund Balance. All General Fund expenditures were within budget at year-end.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets for its governmental activities as of June 30, 2025, amounts to $3,126,859 (net of accumulated depreciation). This investment in capital assets includes land, buildings and site improvements, and vehicles and equipment. Capital assets for the prior year amounted to $2,068,267 and reflect an increase of $1,058,592.

Capital Assets (net of depreciation)

	2025	2024	Increase (Decrease)
Land	$ 342,364	$ 342,364	$ -
Buildings and site improvements	8,664,921	8,707,108	(42,187)
Less depreciation	(7,523,037)	(7,385,452)	(137,585)
Vehicles and equipment	3,009,079	1,675,302	1,333,777
Less depreciation	(1,366,468)	(1,271,055)	(95,413)
Capital assets (net of depreciation)	$ 3,126,859	$ 2,068,267	$ 1,058,592

Additional information regarding the District's capital assets can be found in the notes to the basic financial statements.

Long-term debt. At the end of the current fiscal year, the District had total long-term debt outstanding of $1,183,582. This amount represents capital leases for the purchase of vehicles or the replacement of equipment and compensated absences obligations. The District's total debt increased during the current fiscal year by $723,998. The compensated absences represents the future obligation on employees who qualify for this benefit

Outstanding Long-Term Debt

	June 30, 2025	June 30, 2024	Net Change
Capital Finance Purchase	$ 677,956	$ 261,388	$ 416,568
Compensated Absences	505,626	13,196	492,430
GO Bond Series 2015	-	185,000	(185,000)
Total	$ 1,183,582	$ 459,584	$ 723,998

Economic Factors and Next Year's Budget

Oregon school districts derive revenue from two primary sources: state aid and *Ad Valorem* property taxes. Over 68% of the Colton School District's General Fund revenues, excluding beginning cash, are provided by the State School Support Formula (SSSF) allocated on an average daily membership weighted (ADMw) and 27% from Ad Valorem taxes. The balance of the revenues for the General Fund is from charges for services, interest earnings, and grants, among other sources.

The Legislative Assembly, which meets on a biennial basis, is responsible for determining both the amount and allocation formula for education funding. Each student is given a factor as an enrolled student that is then adjusted differently for elementary school districts and high school districts, and subsequently adjusted to include additional factors such as English as a Second Language, Handicapped with an Individualized Education Plan, attending a remote small school, and Impoverished. This factor is totaled and multiplied times the average daily members for each student to equal the weighted average daily members (the "ADMw"). The formula allocates revenues to districts based on the ADMw for each district.

The State of Oregon legislature dedicated $10.2 billion for the 2023-2025 biennium to K-12 education. This represented an increase from 9.2960 billion in the 2021-23 biennium. The District continues to seek means to maintain expenditures within available resources. The District worked with the community, staff, and the Board in developing the budget for 2025-2026 fiscal year, using available reserves and incorporating other necessary reductions to create a balanced budget, as required by statute.

All of the District's regular teaching staff are represented by the Colton Education Association (CEA). The current bargaining agreement represents a three-year contract that expires June 30, 2028. The majority of all other employees are classified staff, e.g., instructional assistants, kitchen staff and custodians, and are members of the Colton Association of Classified Employees. The bargaining contract governing classified staff members expires on June 30, 2026.

The District's Budget Committee and School Board considered all of these factors when preparing the District's budget each fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to the District's business office at 30429 S. Grays Hill Road, Colton, OR, 97017.

BASIC FINANCIAL STATEMENTS

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	$ 1,569,205
Receivables	1,506,031
Inventory	3,716
OPEB Asset PERS RHIA	121,518
Capital Assets, not being depreciated	342,364
Capital Assets, being depreciated, net	2,784,495
Total Assets	6,327,329
DEFERRED OUTFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS RHIA	10,205
Pension Related Deferrals - Oregon PERS	3,530,918
Total Deferred Outflows	3,541,123
LIABILITIES:	
Accounts Payable	462,336
Unearned Revenue	114,528
Payroll Liabilities	623,502
Noncurrent Liabilities Due Within One Year:	
GO Bonds Payable	-
Financed Purchases Payable	118,467
Accrued Compensated Absences	99,858
Noncurrent liabilities:	
Proportionate Share of Net Pension Liability - Oregon PERS	7,083,300
OPEB Liability - Early Retirement	63,144
OPEB Liability - Implicit Medical Benefi	452,360
GO Bonds Payable	-
Financed Purchases Payable	568,348
Accrued Compensated Absences	405,768
Total Liabilities	9,991,611
DEFERRED INFLOWS OF RESOURCES:	
Pension Related Deferrals - PERS RHIA	7,995
OPEB Related Deferrals - Early Retirement	18,157
OPEB Related Deferrals - Implicit Medical Benefit	135,823
Pension Related Deferrals - Oregon PERS	723,540
Total Deferred Inflows of Resources	885,515
NET POSITION:	
Net Investment in Capital Assets	2,440,044
Restricted For:	
Grant Programs	53,606
Food Service	148,140
Student Body	66,860
RHIA Net Pension Asset	121,518
Unrestricted	(3,838,842)
Total Net Position	$ (1,008,674)

The accompanying notes are an integral part of this statement.

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

FUNCTIONS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Instruction	$ 5,844,928	$ 227,872	$ 2,172,581	$ (3,444,475)
Support Services	4,324,688	-	142,212	(4,182,476)
Community Services	280,472	13,525	244,940	(22,007)
Interest on Long-Term Debt	24,903	-	-	(24,903)
Total Primary Government	$ 10,474,991	$ 241,397	$ 2,559,733	(7,673,861)

General Revenues	
Property Taxes, Levied for General Purposes	2,380,688
Property Taxes, Levied for Debt Service	220,284
State School Fund	6,567,079
Common School Fund	80,597
County School Funds	168,481
Grants/Contributions Not Restricted to Specific Programs	
Federal	1,138
Interest and Investment Earnings	89,646
Gain on Sale of Assets	8,078
Miscellaneous	85,227
Total General Revenues	9,601,218
Changes in Net Position	1,927,357
Net Position - Beginning	(2,253,328)
Restatement of Net Position	(682,703)
Net Position - Ending	$ (1,008,674)

The accompanying notes are an integral part of this statement.

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	GENERAL FUND	SPECIAL FUNDS	DEBT SERVICE FUND
ASSETS:			
Cash and investments	$ 1,424,292	$ 144,913	$ -
Receivables:			
Taxes	88,497	-	7,618
Accounts	88,538	735,114	-
Due from other funds		-	-
Inventory	-	3,716	-
Total Assets	1,601,327	883,743	7,618
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:			
Liabilities:			
Due to Other Funds	110,587	139,276	45
Accounts Payable	47,975	20,920	-
Payroll Liabilities	404,607	218,895	-
Unearned Revenue	-	114,528	-
Total Liabilities	563,169	493,619	45
Deferred Inflows:			
Unavailable revenue:	-	-	
Property Taxes	88,497	-	7,618
Total Deferred Inflows	88,497	-	7,618
Fund Balances:			
Non-Spendable	-	3,716	-
Restricted For:	-		
Capital Projects	-	-	-
Grant Programs	-	171,408	-
Food Service	-	148,140	-
Student Body	-	66,860	-
Unassigned	949,661	-	(45)
Total Fund Balances	949,661	390,124	(45)
Total Liabilities, Deferred Inflows, and Fund Balances	$ 1,601,327	$ 883,743	$ 7,618

The accompanying notes are an integral part of this statement.

CAPITAL IMPROVEMENT FUND	TOTALS
$ -	$ 1,569,205
-	96,115
586,264	1,409,916
249,908	249,908
-	3,716
836,172	3,328,860
-	249,908
393,441	462,336
-	623,502
-	114,528
393,441	1,450,274
-	96,115
-	96,115
-	3,716
442,731	442,731
-	171,408
-	148,140
-	66,860
-	949,616
442,731	1,782,471
$ 836,172	$ 3,328,860

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

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

	GENERAL FUND	SPECIAL FUNDS	DEBT SERVICE FUND
REVENUES:			
Taxes	$ 2,363,541	$ -	$ 220,284
Federal grants	1,138	518,262	-
State and local sources	6,659,462	1,383,986	-
Intermediate Sources	168,859	39,292	-
Charges for services	45,378	142,495	-
Earnings from investments	89,160	-	486
Miscellaneous	34,261	2,472	-
Total Revenues	9,361,799	2,086,507	220,770
EXPENDITURES:			
Current:			
Instruction	4,448,012	1,267,755	-
Support Services	3,700,383	528,739	-
Community Services	-	274,274	-
Facilities Acquisition and Construction	8,640	-	-
Other Uses	-	-	-
Capital Outlay	560,779	30,918	-
Debt Service:			
Principal	-	-	185,000
Interest	-	-	3,865
Total Expenditures	8,717,814	2,101,686	188,865
Revenues over (under) expenditures	643,985	(15,179)	31,905
Other Financing Sources, (Uses):			
Transfers in	-	100,000	-
Transfer out	(693,721)	-	-
Loan Proceeds	555,379	-	-
Sale of or Compensation for Loss of Fixed Assets	25,133	-	-
Total other financing sources (uses)	(113,209)	100,000	-
Net Change in Fund Balance	530,776	84,821	31,905
Fund balance, Beginning	418,885	305,303	(31,950)
Fund balance, Ending	$ 949,661	$ 390,124	$ (45)

The accompanying notes are an integral part of this statement.

CAPITAL IMPROVEMENT FUND	TOTALS
$ -	$ 2,583,825
-	519,400
733,180	8,776,628
-	208,151
-	187,873
-	89,646
-	36,733
733,180	12,402,256
-	5,715,767
-	4,229,122
-	274,274
-	8,640
-	-
733,180	1,324,877
138,853	323,853
12,137	16,002
884,170	11,892,535
(150,990)	509,721
593,721	693,721
-	(693,721)
-	555,379
-	25,133
593,721	580,512
442,731	1,090,233
-	692,238
$ 442,731	$ 1,782,471

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

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

Total Fund Balances - Governmental Funds		$	1,782,471
The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The statement of Net Position includes those capital assets among the assets of the District as a whole.			
Net Capital Assets			3,126,859
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.			
Long term Liabilities			
Accrued Compensated Absences	$ (505,626)		
General obligation bonds payable	-		
Financed Purchases Payable	(686,815)		
			(1,192,441)
The Net Pension Asset (Liability), and deferred inflows and outflows related to the Net Pension Asset is the difference between the total pension liability and assets set aside to pay benefits earned to past and current employees and beneficiaries			
Pension Related Items			
OPEB Asset - PERS RHIA	$ 121,518		
Deferred Outflows (OPEB RHIA)	10,205		
Deferred Outflows (Oregon PERS)	3,530,918		
Proportionate Share of Net Pension Liability - Oregon PERS	(7,083,300)		
OPEB Liability - Early Retirement	(63,144)		
OPEB Liability - Implicit Medical Benefit	(452,360)		
Deferred Inflows (OPEB RHIA)	(7,995)		
Deferred Inflows (OPEB Early Retirement)	(18,157)		
Deferred Inflows (OPEB Implicit Medical Benefit)	(135,823)		
Deferred Inflows (PERS)	(723,540)		
			(4,821,678)
Unavailable revenue related to property taxes and other assets			96,115
Net Position		$	(1,008,674)

The accompanying notes are an integral part of this statement.

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

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

Total Net Changes in Fund Balances - Governmental Funds		$ 1,090,233
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	$ 190,273	
Debt principal paid	314,952	$ 505,225
Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeds depreciation.		
Capital Asset Additions	$ 778,397	
Gain/Loss on Disposal of Assets	(42,188)	
Depreciation Expense	(232,997)	503,212
The OPEB and the changes in deferred inflows and outflows related to the Liability or Asset represents the changes in the OPEB Liability from year to year		
OPEB Asset PERS RHIA	$ 22,695	
OPEB Liability - Early Retirement	4,271	
OPEB Liability - Implicit Medical Benefit	3,548	30,514
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.		(218,974)
Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes a deferred revenue for all property taxes levied but not received, however in the Statement of Activities, there is no deferred revenue and the full property tax receivable is accrued.		17,147
Change in Net Position of Governmental Activities		$ 1,927,357

The accompanying notes are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to 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

Colton School District is a municipal corporation governed by an elected board. The accompanying financial statements present the government and any component units, 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. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The District does not have any component units.

BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange 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 (CONTINUED)

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 FUND

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 REVENUE FUNDS

This fund accounts for revenues and expenditures for specific purposes and the District's Associated Student Body Fund. Principal revenue sources are federal and state grants.

DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of principal and interest of the District's general obligation bonds. The principal resources are property taxes.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for expenditures related to bond and grant funded capital projects. Principal resources are lease and bond proceeds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the 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. 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.

BUDGETS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except the property taxes received after year-end not considered budgetary resources in the funds. A budget is not prepared for the fiduciary funds as allowed by Oregon law.

The District begins its budget process early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Supporting Service, Enterprise & Community Services, Facilities Acquisition and Construction, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency.

Expenditures cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed.

Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted. Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts and an appropriation transfer. Expenditures of the various funds were within authorized appropriation levels for the year ended June 30, 2025, except for an overexpenditure in the special revenue fund community services of $14,274.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES RECEIVABLE

Uncollected real and personal property taxes are reflected on the statement of net position and the balance sheet as receivables. Uncollected taxes are deemed to be substantially collectible or recoverable through liens. All property taxes receivable are due from property owners within the District.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1 of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

GRANTS

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

CAPITAL ASSETS

Capital assets are recorded at original cost or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	15 to 50 years
Vehicles and Equipment	3 to 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.

POST EMPLOYMENT BENEFITS

Eligible administrative and certified employees who elect early retirement are entitled to a stipend up to a specified maximum limit for a specified number of months. GASB Statements 73 is implemented as of July 1, 2020.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES (GASB 101)

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 and proprietary fund 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.

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.

USE OF ESTIMATES

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

LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

FUND BALANCE

GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. 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 – nonspendable, restricted, committed, assigned, and unassigned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Nonspendable fund balance represents amounts that are not in a spendable form.
- 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).
- 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.
- 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.

Restricted resources are spent first when restricted and other classifications are available for use. When unrestricted resources are spent, the order of spending is committed, assigned and unassigned as applicable. The District's minimum fund balance policy specifies that the District will maintain an ending fund balance in the General Fund in order to provide stable services and employment to offset economic cycles. The targeted ending fund balance is 6% of the operating budget.

NET POSITION

Net position comprises of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Components of net position are 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.

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

In the event that both restricted and unrestricted net position is available for use, restricted net position is assumed to be utilized first.

DEFERRED OUTFLOWS/INFLOW 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 reports revenue in the governmental funds that is not available to pay for current obligations as Deferred Inflows.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

FAIR VALUE, INPUTS, 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 up 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)

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.

LEASE ACCOUNTING (GASB 87)

Lease Assets
Lease assets are assets which the government leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the government's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.
Leases Payable
In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

2. BUDGET/GAAP REPORTING DIFFERENCES

While the District reports financial position, results of operations, and changes in fund balance/net position on the basis of accounting principles generally accepted in the United States of America (GAAP), the District's budgetary basis of accounting differs from generally accepted accounting principles, as required by ORS. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The primary differences between the District's budgetary

2. BUDGET/GAAP REPORTING DIFFERENCES

basis and GAAP basis is the classification of capital outlay and debt service, which for budgetary purposes is reported within the functional categories at the level of appropriation control. In the budgetary statements capital purchases and debt service payments are recognized as expenses whereas in the GAAP statements they are recorded as increases in capital assets and reductions in long term debt.

3. CASH AND INVESTMENTS

State statutes govern the District's cash management policies, because the District does not have an official investment policy. Statutes authorize the District to invest in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

Cash and cash equivalents

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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 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.

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

Deposits With Financial Institutions:	2025
Petty Cash	$ 300
Demand Deposits	102,937
Investments	1,465,968
	$ 1,569,205

3. CASH AND INVESTMENTS (CONTINUED)

		Investment Maturities (in months)		
Investment Type	Fair Value	Less than 3	3-18	More than 18
State Treasurer's Investment Pool	$ 1,465,968	$ 1,465,968	$ -	$ -
Total	$ 1,465,968	$ 1,465,968	$ -	$ -

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.

Credit Risk-Investment

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. State statutes do not limit the percentage of investments in either of these instruments. 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.

Custodial Credit Risk

At year-end, the District's net carrying amount of deposits was $102,936 and the bank balance was $278,731. Of these deposits, $250,000 was covered by federal depository insurance. The remainder is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

4. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. No allowance for doubtful accounts is recorded because all receivables are deemed to be collectable.

5. CAPITAL ASSETS

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

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital Assets Not Being Depreciated:				
Land	$ 342,364	$ -	$ -	$ 342,364
Total Capital Assets Not Being Depreciated	342,364	-	-	342,364
Capital Assets Being Depreciated:				
Buildings	8,707,109	-	(42,188)	8,664,921
Equipment	1,675,302	1,333,777	-	3,009,079
Total Capital Assets Being Depreciated	10,382,411	1,333,777	(42,188)	11,674,000
Total Capital Assets	10,724,775	1,333,777	(42,188)	12,016,364
Accumulated Depreciation:				
Buildings	7,385,451	137,586	-	7,523,037
Equipment	1,271,057	95,411	-	1,366,468
Total Accumulated Depreciation	8,656,508	232,997	-	8,889,505
Total Net Capital Assets	$ 2,068,267			$ 3,126,859

5. CAPITAL ASSETS (CONTINUED)

Depreciation was allocated to the functions as follows:

Instruction	$	130,320
Support Services		96,424
Community Services		6,253
Total	$	232,997

6. 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

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

b. **OPSRP Pension Program (OPSRP DB)**. The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
   i. **Pension Benefits**. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
   Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
   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 $1,030,734, excluding amounts to fund employer specific liabilities. At June 30, 2025, the District reported a net pension liability of $7,083,300 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 0.032 percent and 0.030 percent, respectively. Pension expense for the year ended June 30, 2025 was $218,974.

The rates in effect for the year ended June 30, 2025 were:
(1) Tier 1/Tier 2 – 26.09%
(2) OPSRP general services – 23.25%

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 419,620	$ 16,906
Changes in assumptions	712,157	912
Net difference between projected and actual earnings on pension plan investments	449,988	-
Net changes in proportionate share	199,572	506,332
Differences between contributions and proportionate share of contributions	718,847	199,390
Subtotal - Amortized Deferrals (below)	2,500,184	723,540
Contributions subsequent to measuring date	1,030,734	-
Deferred outflow (inflow) of resources	$ 3,530,918	$ 723,540

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.

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	$ 104,894
2027	851,576
2028	447,224
2029	299,661
2030	73,289
Thereafter	-
Total	$ 1,776,644

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 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.

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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)

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

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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	$ 11,173,618	$ 7,083,300	$ 3,657,459

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.

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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.

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.

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 City did not make any optional contributions to member IAP accounts for the year ended June 30, 2025.

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

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

7. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA)

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

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

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.05% of annual covered OPERF payroll and 0.05% 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. Contributions to RHIA have not been significant in any of the three prior fiscal years.

At June 30, 2025, the District reported a net OPEB liability/(asset) of ($121,518) 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.

7. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

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 0.030 percent and 0.034 percent, respectively. OPEB expense for the year ended June 30, 2025 was ($22,629).

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	$	(14,447)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		(8,182)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	$	(22,629)

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	$ -	$ 2,377
Changes in assumptions	-	1,537
Net difference between projected and actual earnings on pension plan investments	3,431	-
Net changes in proportionate share	6,774	4,081
Differences between contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	10,205	7,995
Contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	$ 10,205	$ 7,995

7. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

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	$ (4,811)
2027	4,769
2028	1,856
2029	396
2030	-
Thereafter	-
Total	$ 2,210

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

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.

7. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

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 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)

7. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

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)	$ (112,489)	$ (121,518)	$ (129,292)

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.

8. OTHER POST EMPLOYMENT BENEFIT PLAN (IMPLICIT HEALTH SUBSIDY)

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 July 1, 2024 and the measurement date was June 30, 2025.

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 July 1, 2024 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of July 1, 2022. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2025 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

8. OTHER POST EMPLOYMENT BENEFIT PLAN (IMPLICIT HEALTH SUBSIDY) (CONTINUED)

Annual Medical Plan Premium Increase Rate

Year	Rate	Year	Rate
2024-25	4.00%	2032-33	5.20%
2025-26	4.50%	2033-34	5.00%
2026-27	5.00%	2034-35	4.90%
2027-28	5.50%	2035-36	4.80%
2028-29	6.00%	2036-37	4.70%
2029-30	5.80%	2037-38	4.60%
2030-31	5.60%	2038+	4.50%
2031-32	5.40%		

The initial rates in the table above are based in part on the 2025 Segal Health Plan Cost Trend Survey, tempered by our expectation of the impact of ORS 243.866, as amended in 2017. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries - Getzen Long Term Healthcare Trends Resource Model, as updated October 2023.

Interest Discount	5.25% per year, based on all years discounted at municipal bond rate.
General Inflation	2.5% per year
Payroll Growth	3.5% per year
Salary Merit Scale	Total payroll increase is overall payroll growth plus merit table below. Sample rates are as follows:

8. OTHER POST EMPLOYMENT BENEFIT PLAN (IMPLICIT HEALTH SUBSIDY) (CONTINUED)

Duration	Rate
0	5.54%
5	4.02%
10	2.66%
15	1.53%
20	0.68%
25	0.17%
30 +	0.06%

Mrality — Active Employees: PUB 2010 Employee Table for Teachers, sex distinct, projected generationally.

Active Employees Adjustments: 125% of the blend of 80% of published rates and 20% of PUB 2010 Employee Tables for General Employees for males. 100% of published rates for femals.

Plan Enrollment — Current and Future retirees are assumed to remain enrolled in the plans in which they are currently enrolled, if any. This assumption reflects the actuary's best estimate of future plan experience.

Marital Status — 25% of future retirees electing coverage are assumed to cover a spouse as well. Males are assumed to be three years older than their female spouses. Actual marital status and ages as of the valuation date are used for current retirees, if available. This assumption reflects the actuary’s best estimate of future plan experience.

Dental and Vision Costs — We have assumed no implicit subsidy due to dental or vision costs.

Aging Factors — Sex-distinct morbidity factors are used to adjust the age 64 per capita claims cost. The percentage below show the claims reduction per year of age:

Attained Age	Male	Female
21-39	3.23%	3.88%
40-44	4.39%	1.15%
45-49	5.48%	3.10%
50-54	5.58%	3.10%
55-59	5.20%	3.13%
60-64	5.12%	4.02%

8. OTHER POST EMPLOYMENT BENEFIT PLAN (IMPLICIT HEALTH SUBSIDY) (CONTINUED)

Changes in the Net OPEB Liability (Implicit Health Subsidy)

	Increase/ (Decrease)
Total OPEB Liability at June 30, 2024	$ 522,643
Changes for the year:	
Service cost	31,190
Interest	21,551
Changes in benefit terms	-
Differences between expected and actual experience	(36,945)
Changes of assumptions or other input	(55,956)
Benefit payments	(30,123)
Balance as of June 30, 2025	$ 452,360

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 5.25%, 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 (4.25%) or one percentage point higher (6.25%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease 4.25%	Current Discount Rate 5.25%	1% Increase 6.25%
Total OPEB Liability	$ 476,405	$ 452,360	$ 429,096
	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	$ 412,814	$ 452,360	$ 497,873

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	$ -	$ 40,395
Changes in assumptions	-	95,428
Deferred outflow (inflow) of resources	$ -	$ 135,823

8. OTHER POST EMPLOYMENT BENEFIT PLAN (IMPLICIT HEALTH SUBSIDY) (CONTINUED)

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	(24,107)
2027	(24,107)
2028	(24,107)
2029	(24,107)
2030	(24,101)
Thereafter	(15,294)
Total	$ (135,823)

9. OTHER POST EMPLOYMENT BENEFIT PLAN (RETIREMENT STIPEND)

Plan Description:
The District maintains an early retirement supplement program for its employees. The plan is, in substance, a single employer defined benefit pension plan established under collective bargaining agreements. The optional early retirement program provides eligible employees a monthly stipend of $400-$500. Eligible employees must have ten years of employment with the District and be eligible for retirement under PERS rules. Employees are paid for 48 months or until age 65 (for Administrative, Confidential and Supervisory) or age 62 (for Licensed), whichever duration is shorter. The plan is reported as part of the District's Financial Report and no stand-alone report was issued. The District did not establish an irrevocable trust or equivalent arrangement to account for the plan.

Funding Policy:
The benefits from this program are funded from the General Fund. There is no obligation on the part of the District to fund these benefits in advance.

Actuarial Methods and assumptions are the same as the Implicit Health Study (see Note 8).
Changes in the Net OPEB Liability (Implicit Retirement Stipend)

	Increase/ (Decrease)
Total OPEB Liability at June 30, 2024	$ 77,206
Changes for the year:	
Service cost	3,675
Interest	3,159
Changes in benefit terms	-
Differences between expected and actual experience	(16,274)
Changes of assumptions or other input	(832)
Benefit payments	(3,790)
Balance as of June 30, 2025	$ 63,144

9. OTHER POST EMPLOYMENT BENEFIT PLAN (RETIREMENT STIPEND) – (CONT.)

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	$ -	$ 14,412
Changes in assumptions	-	3,745
Deferred outflow (inflow) of resources	$ -	$ 18,157

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	(5,986)
2027	(5,986)
2028	(5,981)
2029	(204)
2030	-
Thereafter	-
Total	$ (18,157)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following analysis presents the net OPEB liability using a discount rate of 5.25%, 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 (4.25%) or one percentage point higher (6.25%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease 4.25%	Current Discount Rate 5.25%	1% Increase 6.25%
Total OPEB Liability	$ 64,415	$ 63,144	$ 61,822

10. DEBT

GENERAL OBLIGATION BONDS

On February 11, 2015, the District issued $1,490,000 of general obligation bonds with an interest rate of 2.09% that mature on June 15, 2025. These bonds were issued to provide funds for the acquisition, construction and improvement of major capital facilities within the District. General obligation bonds are direct obligations of and pledge the full faith and credit of the District.

FINANCED PURCHASES

The District has three financed purchases: 1) 2016 bus lease for 5 buses, 2) 2020 bus lease for 3 buses 3) 2024 for 3 buses. The 2016 bus lease requires annual payments of $38,864 through June 30, 2026 fiscal year. The 2020 bus lease requires annual payments of $41,962 through June 30, 2029 fiscal year. The 2024 bus lease requires annual payments of $70,389 through June 20235. The total cost basis for the buses is $1,258,090 and accumulated depreciation as of June 30, 2025 was $518,307 resulting in a net value of $739,783.

COMPENSATED ABSENCES

Compensated absences are assumed to be used on a first in first out basis; therefore this benefit is paid primarily from the General Fund.

Current year activity and balances outstanding on GO Bonds are as follows:

Debt Item	Outstanding 7/1/2024	Issued	Matured and Redeemed	Outstanding 6/30/25	Due In One Year
Go Bonds 2015	$ 185,000	$ -	$ 185,000	$ -	-
Finance Purchases - Direct Borrowing	$ 261,388	555,379	$ 129,952	$ 686,815	141,380
Compensated Absences	$ 695,899		$ 190,273	$ 505,626	99,858
	$ 1,142,287	$ 555,379	$ 505,225	$ 1,192,441	$ 241,238

All long-term debt obligations are payable from the General Fund, Capital Projects Fund, and Debt Service Fund. The following tables show future maturities for each bond issue:

Fiscal Year Ending June 30,	Go Bonds		Finance Purchases	
	Principal	Interest	Principal	Interest
2025-26	-	-	118,467	32,523
2026-27	-	-	84,564	27,562
2027-28	-	-	88,420	23,706
2028-29	-	-	92,452	19,674
2029-30			54,715	15,448
2030-35			248,197	32,460
Total	$ -	$ -	$ 686,815	$ 151,373

11. 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.

12. INTERFUND ACTIVITY

At June 30, 2025, the District had the following interfund balances and transfers:

Fund	Interfund Receivable	Interfund Payable	Transfers In	Transfers Out
General Fund	$ -	$ 110,587	$ -	$ 693,721
Special Funds	-	139,276	100,000	-
Debt Service Fund	-	45	-	-
Capital Improvement Fund	249,908	-	593,721	-
Total	$ 249,908	$ 249,908	$ 693,721	$ 693,721

Interfund transactions are used to fund operations between funds.

13. DEFICIT FUND BALANCE

The Debt Service fund reported an ending deficit fund balance of $45. The Fund balance improved during the 2024-25 fiscal year. The District expects it to be positive within the next 12 months.

14. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon approved ballot Measure 5, a constitutional limit on property taxes for schools and non-school government operations, in November, 1990 (now Article XI, Section 11b). School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for school operations are limited to $5.00 for each $1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this initiative has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues for the major source of operating revenue. The voters of the State of Oregon passed ballot Measure 50 in May 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit.

Measure 50 reduced the amount of operating property tax revenues available to the District for its 1997-98 fiscal year, and thereafter. This reduction is accomplished by rolling assessed 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 Measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to school districts.

15. COMMITMENTS AND CONTINGENCIES

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

A significant portion of the District's operating funds comes from the State of Oregon. This state funding is allocated based on statewide revenue projections and is distributed to individual school districts through the State School Fund (SSF) revenue formula. The apportionment depends on various factors, including the District's weighted average daily membership, local revenue sources, teacher experience, transportation costs, students on Individual Education Plans (IEPs), those enrolled in special programs such as English as a Second Language (ESL), and several other considerations. Since many of these SSF factors are subject to change, they can lead to fluctuations in the District's revenue.

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

External variables such as shifts in statewide enrollment, changes in state economic forecasts, and variations in local revenues are not finalized until the Oregon Department of Education (ODE) completes its comprehensive statewide analysis. This analysis takes place after audits are conducted across all school districts, introducing additional uncertainty into the funding estimate. Given these future uncertainties at the state level, it is not possible to accurately predict the impact on the District's operations. Consequently, no firm estimate can be made at this time due to the inherent unpredictability of the factors involved.

16. 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	$ (2,253,328)
Adjustment for implementation of GASB 101 (increase in compensated absences liability)	(682,703)
Beginning Net Position, as restated	$ (2,936,031)

The adjustment reflects the cumulative effect of applying the new standard retroactively to beginning balances. The change had to 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.

17. 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 53% 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.

17. CERTAIN RISK DISCLOSURES (CONTINUED)

The District also receives a notable portion of its governmental resources through a Student Investment Account (SIA) grant, which accounted for 5% 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.

The District also receives federal grants, which totaled 4% 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 licensed and classified staff unions for new contracts, which also expire on June 30, 2026, are 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.

18. PROPERTY TAX ABATEMENTS

For the year ended June 30, 2025, $647,803 in tax abatements were issued at the County level for properties within the District's boundaries. The majority of the abatements, totaling $189,055 were issued in reference to ORS 307.090 – Schools. $3,650,543 in abatements were issued in reference to ORS 307.040 – US Property. The remaining $80,254 consisted of a variety of abatements that were not individually significant to the District.

REQUIRED SUPPLEMENTARY INFORMATION

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2025

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - OREGON PERS

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.032 %	$ 7,083,300	$ 4,780,486	148%	79.3 %
2024	0.030	5,679,268	4,357,520	130%	81.7
2023	0.034	5,142,070	3,856,007	133%	84.5
2022	0.034	4,110,835	3,595,334	114%	87.6
2021	0.037	7,966,642	3,289,489	242%	75.8
2020	0.042	7,230,722	3,580,720	202%	80.2
2019	0.040	6,122,361	3,485,819	176%	82.1
2018	0.042	5,700,549	3,529,817	161%	83.1
2017	0.047	7,009,189	3,317,987	211%	80.5
2016	0.061	3,501,905	3,093,880	113%	91.9

SCHEDULE OF CONTRIBUTIONS - OREGON PERS

	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	$ 1,030,734	$ 1,030,734	$ -	$ 4,404,846	23.4%
2024	1,120,433	1,120,433	-	4,780,486	23.4%
2023	1,067,004	1,067,004	-	4,357,520	24.5%
2022	986,633	986,633	-	3,856,007	25.6%
2021	1,027,693	1,027,693	-	3,595,334	28.6%
2020	1,015,335	1,015,335	-	3,289,489	30.9%
2019	773,850	773,850	-	3,580,720	21.6%
2018	764,570	764,570	-	3,485,819	21.9%
2017	773,798	773,798	-	3,529,817	21.9%
2016	743,899	743,899	-	3,317,987	22.4%

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - OREGON RHIA

Year Ended June 30,	(a) Employer's proportion of the net pension liability (asset)	(b) Employer's proportionate share of the net pension liability (asset)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2025	0.030 %	$ (121,518)	$ 4,780,486	-2.54%	220.6 %
2024	0.034	(123,573)	4,357,520	-2.84%	201.6
2023	0.024	(83,970)	3,856,007	-2.18%	194.6
2022	0.022	(76,156)	3,595,334	-2.12%	183.9
2021	0.046	(93,422)	3,289,489	-2.84%	150.1
2020	0.030	(57,745)	3,580,720	-1.61%	144.4
2019	0.044	(34,178)	3,485,819	-0.98%	124.0
2018	0.041	(12,122)	3,529,817	-0.34%	108.9

SCHEDULE OF CONTRIBUTIONS - OREGON 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	$ -	$ -	$ -	$ 4,404,846	- %
2024	-	-	-	4,780,486	-
2023	-	-	-	4,357,520	-
2022	-	-	-	3,856,007	-
2021	-	-	-	3,595,334	-
2020	3,274	3,274	-	3,289,489	0.10
2019	14,811	14,811	-	3,580,720	0.41
2018	14,826	14,826	-	3,485,819	0.43

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

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS LIABILITY
AND RELATED RATIOS STIPEND BENEFIT
For the Year Ended June 30, 2025

	2025	2024
Total Other Post Employment Benefits Liability, Beginning	**$ 77,206**	**$ 76,156**
Changes for the year:		
Service Cost	3,675	3,824
Interest	3,159	2,724
Changes in Benefit Terms	-	-
Differences between expected and actual experience	(16,274)	-
Changes in assumptions or other input	(832)	(1,214)
Employer Contributions	-	-
Benefit Payments	(3,790)	(4,284)
Net changes for the year	(14,062)	1,050
Total Other Post Employment Benefits Liability, Ending	**$ 63,144**	**$ 77,206**
Fiduciary Net Position - Beginning	**$ -**	**$ -**
Contributions - Employer	3,790	4,284
Contributions - Employee	-	-
Net Investment Income	-	-
Benefit Payments	(3,790)	(4,284)
Administrative Expense	-	-
Net changes for the year	-	-
Fiduciary Net Position - Ending	-	-
Net Liability for Other Post Employment Benefits - End of Year	**$ 63,144**	**$ 77,206**
Fiduciary Net Position as a percentage of the total Other Post Employment	N/A	0%
Covered Payroll	N/A	$2,700,620
Net Other Post Employment Benefits Liability as a Percentage of Covered Payroll		2.86%

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	2023	2022	2021
$	**81,874**	**$** **81,003**	**$** **87,063**
	4,162	4,041	3,923
	1,905	1,857	1,913
	-	-	-
	(4,415)	-	-
	(4,624)	-	-
	-	-	-
	(2,746)	(5,027)	(11,896)
	(5,718)	871	(6,060)
$	**76,156**	**$** **81,874**	**$** **81,003**
$	**-**	**$** **-**	**$** **-**
	2,746	5,027	11,896
	-	-	-
	-	-	-
	(2,746)	(5,027)	(11,896)
	-	-	-
	-	-	-
	-	-	-
$	**76,156**	**$** **81,874**	**$** **81,003**
	0%	0%	0%
	$2,609,295	$2,833,740	$2,751,204
	2.92%	2.89%	2.94%

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS LIABILITY
AND RELATED RATIOS IMPLICIT HEALTH BENEFIT
For the Year Ended June 30, 2025

	2025	2024
Total Other Post Employment Benefits Liability, Beginning	**$ 522,643**	**$ 514,351**
Changes for the year:		
Service Cost	31,190	32,669
Interest	21,551	18,676
Changes in Benefit Terms	-	-
Differences between expected and actual experience	(36,945)	-
Changes in assumptions or other input	(55,956)	(16,228)
Employer Contributions	-	-
Benefit Payments	(30,123)	(26,825)
Net changes for the year	(70,283)	8,292
Total Other Post Employment Benefits Liability, Ending	**$ 452,360**	**$ 522,643**
Fiduciary Net Position - Beginning	**$ -**	**$ -**
Contributions - Employer	30,123	26,825
Contributions - Employee	-	-
Net Investment Income	-	-
Benefit Payments	(30,123)	(26,825)
Administrative Expense		
Net changes for the year	-	-
Fiduciary Net Position - Ending	-	-
Net Liability for Other Post Employment Benefits - End of Year	**$ 452,360**	**$ 522,643**
Fiduciary Net Position as a percentage of the total Other Post Employment Benefits Liability	0%	0%
Covered Payroll	$4,404,846	$4,350,320
Net Other Post Employment Benefits Liability as a Percentage of Covered Payroll	10.27%	12.01%

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.

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.

2023	2022	2021
$ 555,742	**$ 530,371**	**$ 505,641**
35,180	34,155	33,160
13,080	12,463	11,894
-	-	-
(13,966)	-	-
(56,476)	-	-
-	(21,247)	-
(19,209)	-	(20,324)
(41,391)	25,371	24,730
$ 514,351	**$ 555,742**	**$ 530,371**
$ -	**$ -**	**$ -**
19,209	21,247	20,324
-	-	-
-	-	-
(19,209)	(21,247)	(20,324)
-	-	-
-	-	-
$ 514,351	**$ 555,742**	**$ 530,371**
0%	0%	0%
$4,203,208	$3,700,452	$3,592,672
12.24%	15.02%	14.76%

COLTON SCHOOL DISTRICT
CLACKAMAS 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 TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Revenue From Local Sources:				
Taxes	$ 2,628,455	$ 2,628,455	$ 2,363,541	$ (264,914)
Penalties and Interest on Taxes	5,000	5,000	5,119	119
Earnings from Investments	75,000	75,000	89,160	14,160
Rentals	5,000	5,000	8,100	3,100
Contributions and Donations From Private Sources	2,000	2,000	490	(1,510)
Extracurricular Activies	40,705	40,705	37,278	(3,427)
Transportation Fees	5,000	5,000	6,178	1,178
Miscellaneous	20,000	20,000	34,261	14,261
Total Local Revenue	2,781,160	2,781,160	2,544,127	(237,033)
Revenue From Intermediate Sources				
County School Fund	59,735	59,735	-	(59,735)
General ESD Fund	150,000	150,000	168,859	18,859
Total Intermediate Revenue	209,735	209,735	168,859	(40,876)
Revenue From State Sources:				
State School Fund- General Support	5,606,202	5,606,202	6,567,079	960,877
Common School Fund	78,562	78,562	80,596	2,034
Other Grants from State	-	-	-	-
Total State Revenue	5,684,764	5,684,764	6,647,675	962,911
Revenue From Federal Sources				
Restricted Revenue From Fed Gov't Through State	-	-	-	-
Federal Forest Fees	-	-	1,138	1,138
Total Federal Revenue	-	-	1,138	1,138
Total Revenues	8,675,659	8,675,659	9,361,799	686,140
EXPENDITURES:				
Instruction	5,041,818	4,819,493 (1)	4,803,391	16,102
Support Services	3,678,388	3,900,713 (1)	3,900,383	330
Enterprise and Community Services	-	- (1)	-	-
Facilities, Acquisition and Construction	50,000	50,000 (1)	14,040	35,960
Contingencies	237,922	237,922 (1)	-	237,922
Total Expenditures	9,008,128	9,008,128	8,717,814	290,314
Excess of Revenues Over, (Under) Expenditures	(332,469)	(332,469)	643,985	976,454
Other Financing Sources, (Uses):				
Transfers Out	(251,216)	(693,947) (1)	(693,721)	226
Loan Proceeds	-	-	555,379	555,379
Sale of or Compensation for Loss of Fixed Assets	-	- (1)	25,133	25,133
Total Other Financing Sources, (Uses)	(251,216)	(693,947)	(113,209)	580,738
Net Change in Fund Balance	(583,685)	(1,026,416)	530,776	1,557,192
Beginning Fund Balance	583,685	1,026,416	418,885	(607,531)
Ending Fund Balance	$ -	$ -	$ 949,661	$ 949,662

(1) Appropriation Level

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

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

SPECIAL FUNDS

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Local Sources:				
School Sponsored Activities	$ 100,000	$ 100,000	$ 128,970	$ 28,970
Community Services Activities	47,500	45,738		(45,738)
Food Service Sales	36,000	36,000	13,525	(22,475)
Private Contributions	75,000	75,000	115,854	40,854
Recovery of Prior Year Expenditures		-	-	-
Miscellaneous	18,000	22,299	2,472	(19,827)
Total Local Sources	276,500	279,037	260,821	(18,216)
Intermediate Sources:				
Intermediate Grants	-	37,000	39,292	2,292
Total Intermediate Sources	-	37,000	39,292	2,292
State Sources:				
Basic School Support	49,000	49,000	314,863	265,863
Grants-In-Aid	937,506	1,288,238	953,269	(334,969)
Total State Sources	986,506	1,337,238	1,268,132	(69,106)
Federal Sources:				
Restricted Grants-In-Aid	397,437	442,016	518,262	76,246
Total Federal Sources	397,437	442,016	518,262	76,246
Total Revenues	1,660,443	2,095,291	2,086,507	(8,784)
EXPENDITURES:				
Instruction	1,210,003	1,538,307 (1)	1,298,673	239,634
Support Services	437,440	543,984 (1)	528,739	15,245
Community Services	260,000	260,000 (1)	274,274	(14,274)
Facilities Acquisition and Construction	163,000	163,000 (1)	-	163,000
Total Expenditures	2,070,443	2,505,291	2,101,686	403,605
Excess of Revenues Over, (Under) Expenditures	(410,000)	(410,000)	(15,179)	394,821
Other Financing Sources, (Uses):				
Transfers In	100,000	100,000	100,000	-
Total Other Financing Sources, (Uses)	100,000	100,000	100,000	-
Net Change in Fund Balance	(310,000)	(310,000)	84,821	394,821
Beginning Fund Balance	310,000	310,000	305,303	(4,697)
Ending Fund Balance	$ -	$ -	$ 390,124	$ 390,124

(1) Appropriation Level

SUPPLEMENTARY INFORMATION

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

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

DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:					
Revenue From Local Sources:					
Taxes	$ 220,865	$ 220,865		$ 220,284	$ (581)
Interest Earnings	-	-		486	486
Total Revenues	220,865	220,865		220,770	(95)
EXPENDITURES:					
Debt Service:					
Principal	185,000	185,000		185,000	-
Interest	3,867	3,867		3,865	2
Total Expenditures	188,867	188,867	(1)	188,865	2
Excess of Revenues Over, (Under) Expenditures	31,998	31,998		31,905	(93)
Beginning Fund Balance	(31,998)	(31,998)		(31,950)	48
Ending Fund Balance	$ -	$ -		$ (45)	$ (45)

(1) Appropriation Level

COLTON SCHOOL DISTRICT
CLACKAMAS COUNTY, OREGON

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

CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:					
State Sources					
Restricted Grants	$ -	$ 899,394		$ 733,180	(166,214)
Total Revenues	-	899,394		733,180	(166,214)
EXPENDITURES:					
Debt Service:					
Principal	$ 138,811	$ 138,811		$ 138,853	$ (42)
Interest	12,405	12,405		12,137	268
Debt Services	151,216	151,216	(1)	150,990	226
Facilities, Acquisition and Construction		899,394	(1)	733,180	166,214
Contingencies		442,731	(1)	-	442,731
Total Expenditures	151,216	1,493,341		884,170	609,397
Excess of Revenues Over, (Under) Expenditures	(151,216)	(593,947)		(150,990)	442,957
Other Financing Sources:					
Transfer In	151,216	593,947		593,721	(226)
Total Other Financing Sources	151,216	593,947		593,721	(226)
Net Change in Fund Balance	-	-		442,731	442,731
Beginning Fund Balance		-		-	-
Ending Fund Balance	$ -	$ -		$ 442,731	$ 442,731

(1) Appropriation level

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

CLEAR TRAIL CPAS
Clear Solutions, Clear Results

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November 18, 2025

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Colton School District as of and for the year ended June 30, 2025, and have issued our report thereon dated November 18, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Colton 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, 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 Colton 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.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting, except for an overexpenditure in the Special Revenue Fund community services of $14,274.

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



Kenneth Allen, CPA
Municipal Auditor
Clear Trail CPAS

Colton School District Facilities Maintenance Costs

Information taken from Facilities Assessment Report by Striaghtline Architecture 2021. Escelation added to costs beyond 2019 based on Construction Analytics

Elementary School - Main Building

				PROJECT COSTS w/ ESCELATION			
				^34% since 2019	^8% since 2023		^17% since 2025
Priority	**Category**	**Description**	**2019**	**2023**	**2025**		**2029**
1	A (Superstructure)	Structural Integrity, Roof, walls, floor, etc.	$ -	$ -	$ -	$	-
2	Electrical & Fuel Systems	Wiring & breakers, Natural gas & Propane	$ -	$ -	$ -	$	-
3	G30 & G40 (Site Electrical)	Repair/replace exterior lighting	$ 34,478	$ 46,201	$ 49,897	$	58,379
4	B (Shell)	Replace worn exterior wood siding, clean & seal brick, replace broken seals in windo	$ 226,545	$ 303,570	$ 327,856	$	383,591
5	D30 (HVAC)	Replace end-of-life rooftop units & inspect/repair air handlers	$ 340,887	$ 456,789	$ 493,332	$	577,198
6	E10 (Equipment)	Food Service, Vocational, science, art	$ -	$ -	$ -	$	-
7	D2010 (Plumbing)	Repair some plumbing fixtures	$ 6,612	$ 8,860	$ 9,569	$	11,196
8	D5030 (Building Security)	Replace Access Controls	$ 47,231	$ 63,290	$ 68,353	$	79,973
9	C1020 (Interiors)	Replace interior non-compliant ADA door hardware	$ 23,703	$ 31,762	$ 34,303	$	40,134
10	E20 (Furnishings)	Fix/Replace ADA stalls	$ 7,793	$ 10,443	$ 11,278	$	13,195
11	G20 (Site Improvements)	Recoat roads, parking, and repair fencing	$ 65,905	$ 88,313	$ 95,378	$	111,592
12	C30 (Cosmetic Finishes)	Touch up paint at walls and wainscot, replace carpet	$ 305,757	$ 409,714	$ 442,492	$	517,715
		Sub Total	$ 1,058,911	$ 1,418,941	$ 1,532,456	$	1,792,974
		Soft Costs (38%)	$ 402,386	$ 539,197	$ 582,333	$	681,330
		Total	**$ 1,461,297**	**$ 1,958,138**	**$ 2,114,789**	**$**	**2,474,303**

Elementar school - Gym

Priority	**Category (Code)**	**Description**	**2019**	**2023**	**2025**		**2029**
1	A (Superstructure)	No work required	$ -	$ -	$ -	$	-
2	D2020-90, D40, D50	Replace gymnasium light fixtures with LED	$ 33,957	$ 45,502	$ 49,143	$	57,497
3	G30 & G40	Site Electrical – No work required	$ -	$ -	$ -	$	-
4	B (Shell)	Repair metal panels, replace brick expansion joints, replace broken window seals, ac	$ 17,805	$ 23,859	$ 25,767	$	30,148
5	D30 (HVAC)	Replace end-of-life rooftop units	$ 71,997	$ 96,476	$ 104,194	$	121,907
6	E10 (Equipment)	No work required	$ -	$ -	$ -	$	-
7	D2010 (Plumbing)	No work required	$ -	$ -	$ -	$	-
8	D5030 (Building Security)	Replace access controls	$ 12,371	$ 16,577	$ 17,903	$	20,947
9	C1020 (Interiors)	Replace interior non-compliant ADA door hardware	$ 6,699	$ 8,977	$ 9,695	$	11,343
10	E20 (Furnishings)	No work required	$ -	$ -	$ -	$	-
11	G20 (Site Improvements)	No work required	$ -	$ -	$ -	$	-
12	C30 (Cosmetic Finishes)	Touch up paint at walls and Tectum panels, replace carpet	$ 37,202	$ 49,851	$ 53,839	$	62,991
		Subtotal	$ 180,031	$ 241,242	$ 260,541	$	304,833
		Soft Costs (38%)	$ 68,412	$ 91,672	$ 99,006	$	115,836
		Total	**$ 248,443**	**$ 332,913**	**$ 359,546**	**$**	**420,669**

Elementary School - ADMINISTRATION BUILDING

Priority	**Category (Code)**	**Description**	**2019**	**2023**	**2025**		**2029**
1	A (Superstructure)	No work required	$ -	$ -	$ -	$	-
2	D2020-90, D40, D50 (Services)	Upgrade lighting to LED	$ 23,154	$ 31,026	$ 33,508	$	39,205
3	G30 & G40 (Site Electrical)	No work required	$ -	$ -	$ -	$	-
4	B (Shell)	Replace damaged panels, replace broken window seals, Replace & adjust exterior dc	$ 36,921	$ 49,474	$ 53,432	$	62,516
5	D30 (HVAC)	Replace existing HVAC with mini-split system & re-balance system	$ 19,180	$ 25,701	$ 27,757	$	32,476
6	E10 (Equipment)	No work required	$ -	$ -	$ -	$	-
7	D2010 (Plumbing)	No work required	$ -	$ -	$ -	$	-
8	D5030 (Building Security)	Replace Access Controls	$ 4,218	$ 5,652	$ 6,104	$	7,142
9	C1020 (Interiors)	Replace interior non-compliant ADA door hardware	$ 5,153	$ 6,905	$ 7,457	$	8,725
10	E20 (Furnishings)	Replace worn cabinets	$ 1,172	$ 1,570	$ 1,696	$	1,984
11	G20 (Site Improvements)	No work required	$ -	$ -	$ -	$	-
12	C30 (Cosmetic Finishes)	Touch up paint at walls & ceiling panels	$ 3,064	$ 4,106	$ 4,434	$	5,188
		Subtotal	$ 92,862	$ 124,435	$ 134,390	$	157,236
		Soft Costs (38%)	$ 35,288	$ 47,285	$ 51,068	$	59,750
		Total	**$ 128,150**	**$ 171,720**	**$ 185,458**	**$**	**216,986**

MIDDLE SCHOOL

Priority	**Category (Code)**	**Description**	**2019**	**2023**	**2025**		**2029**
1	A (Superstructure)	No work required	$ -	$ -	$ -	$	-
2	D2020-90, D40, D50 (Services)	No work required	$ -	$ -	$ -	$	-
3	G30 & G40 (Site Electrical)	No work required	$ -	$ -	$ -	$	-
4	B (Shell)	No work required	$ -	$ -	$ -	$	-
5	D30 (HVAC)	Retro-commission existing HVAC system, adjust, and repair	$ 81,797	$ 109,608	$ 118,377	$	138,501
6	E10 (Equipment)	No work required	$ -	$ -	$ -	$	-
7	D2010 (Plumbing)	No work required	$ -	$ -	$ -	$	-
8	D5030 (Building Security)	Replace Access Controls	$ 56,025	$ 75,074	$ 81,079	$	94,863
9	C1020 (Interiors)	No work required	$ -	$ -	$ -	$	-
10	E20 (Furnishings)	No work required	$ -	$ -	$ -	$	-
11	G20 (Site Improvements)	Seal Coat & replace sections of asphalt parking	$ 105,428	$ 141,274	$ 152,575	$	178,513
12	C30 (Cosmetic Finishes)	Touch up paint at walls, replace stained ceiling tiles, replace carpet	$ 56,776	$ 76,080	$ 82,166	$	96,134
		Subtotal	$ 300,026	$ 402,035	$ 434,198	$	508,011
		Soft Costs (38%)	$ 114,010	$ 152,773	$ 164,995	$	193,044
		Total	**$ 414,036**	**$ 554,808**	**$ 599,193**	**$**	**701,055**

HIGH SCHOOL - MAIN BUILDING

Priority	**Category (Code)**	**Description**	**2019**	**2023**	**2025**		**2029**
1	A (Superstructure)	Repair Minor Foundation Crack	$ 1,728	$ 2,316	$ 2,501	$	2,926
2	D2020-90, D40, D50 (Services)	Upgrade lighting to LED, replace intercom system	$ 186,956	$ 250,521	$ 270,563	$	316,558
3	G30 & G40 (Site Electrical)	Replace / Install new site lighting	$ 37,449	$ 50,182	$ 54,196	$	63,410
4	B (Shell)	Repair / Replace metal & wood siding, replace windows, repair brick	$ 372,953	$ 499,757	$ 539,738	$	631,493
5	D30 (HVAC)	Replace existing HVAC with modern system, Abate, & re-balance system	$ 178,098	$ 238,651	$ 257,743	$	301,560
6	E10 (Equipment)	Science Room update	$ 15,156	$ 20,309	$ 21,934	$	25,663
7	D2010 (Plumbing)	Repair/Replace Fixtures	$ 6,049	$ 8,106	$ 8,754	$	10,242
8	D5030 (Building Security)	Replace Access Controls	$ 28,807	$ 38,601	$ 41,689	$	48,777
9	C1020 (Interiors)	Replace interior door hardware to ADA, Repair some doors	$ 35,142	$ 47,090	$ 50,858	$	59,503

10	E20 (Furnishings)	Replace worn cabinets & Half of moveable furniture	$ 604,077	$ 809,463	$ 874,220	$ 1,022,838
11	G20 (Site Improvements)	Repair/replacement/extension of Asphalt Paving & Sidewalks	$ 1,139,776	$ 1,527,300	$ 1,649,484	$ 1,929,896
12	C30 (Cosmetic Finishes)	Abatement, Repaint, New Flooring, New Ceilings	$ 251,568	$ 337,101	$ 364,069	$ 425,961
		Subtotal	$ 2,857,759	$ 3,829,397	$ 4,135,749	$ 4,838,826
		Soft Costs (38%)	$ 1,085,948	$ 1,455,171	$ 1,571,585	$ 1,838,754
		Total	**$ 3,943,707**	**$ 5,284,568**	**$ 5,707,333**	**$ 6,677,580**

HIGH SCHOOL - LIBRARY BUILDING

Priority	Category (Code)	Description	2019	2023	2025	2029
1	A (Superstructure)	—	$ -	$ -	$ -	$ -
2	D2020-90, D40, D50 (Services)	Upgrade lighting to LED, replace intercom system	$ 78,311	$ 104,937	$ 113,332	$ 132,598
3	G30 & G40 (Site Electrical)	—	$ -	$ -	$ -	$ -
4	B (Shell)	Repair/Replace metal & wood siding, repair windows	$ 48,680	$ 65,231	$ 70,450	$ 82,426
5	D30 (HVAC)	—	$ -	$ -	$ -	$ -
6	E10 (Equipment)	—	$ -	$ -	$ -	$ -
7	D2010 (Plumbing)	—	$ -	$ -	$ -	$ -
8	D5030 (Building Security)	Replace Access Controls	$ 14,264	$ 19,114	$ 20,643	$ 24,152
9	C1020 (Interiors)	Replace interior door hardware to ADA	$ 8,244	$ 11,047	$ 11,931	$ 13,959
10	E20 (Furnishings)	Minor repair to cabinetry	$ 3,965	$ 5,313	$ 5,738	$ 6,714
11	G20 (Site Improvements)	—	$ -	$ -	$ -	$ -
12	C30 (Cosmetic Finishes)	Repaint select walls and ceilings, All new carpet, Repair vinyl flooring	$ 97,025	$ 130,014	$ 140,415	$ 164,285
		Subtotal	$ 250,489	$ 335,655	$ 362,508	$ 424,134
		Soft Costs (38%)	$ 95,186	$ 127,549	$ 137,753	$ 161,171
		Total	**$ 345,675**	**$ 463,204**	**$ 500,261**	**$ 585,305**

HIGH SCHOOL - SHOP BUILDING

Priority	Category (Code)	Description	2019	2023	2025	2029
1	A (Superstructure)	Repair interior concrete floors prior to re-finish.	$ 23,442	$ 31,412	$ 33,925	$ 39,693
2	D2020-90, D40, D50 (Services)	Upgrade lighting to LED, replace intercom system	$ 58,367	$ 78,212	$ 84,469	$ 98,828
3	G30 & G40 (Site Electrical)	No work required	$ -	$ -	$ -	$ -
4	B (Shell)	Repair/Replace wood siding, Clean, repoint, & seal brick	$ 58,186	$ 77,969	$ 84,207	$ 98,522
5	D30 (HVAC)	No work required	$ -	$ -	$ -	$ -
6	E10 (Equipment)	Repair/replace sawdust collection unit	$ 22,964	$ 30,772	$ 33,234	$ 38,883
7	D2010 (Plumbing)	No work required	$ -	$ -	$ -	$ -
8	D5030 (Building Security)	Replace Access Controls	$ 10,632	$ 14,247	$ 15,387	$ 18,002
9	C1020 (Interiors)	Replace interior door hardware to ADA	$ 3,957	$ 5,302	$ 5,727	$ 6,700
10	E20 (Furnishings)	No work required	$ -	$ -	$ -	$ -
11	G20 (Site Improvements)	No work required	$ -	$ -	$ -	$ -
12	C30 (Cosmetic Finishes)	Repaint select walls and ceilings, Re-surface flooring and apply new epoxy, replace b	$ 161,289	$ 216,127	$ 233,417	$ 273,098
		Subtotal	$ 338,837	$ 454,042	$ 490,365	$ 573,727
		Soft Costs (38%)	$ 128,758	$ 172,536	$ 186,339	$ 218,016
		Total	**$ 467,595**	**$ 626,577**	**$ 676,704**	**$ 791,743**

HIGH SCHOOL - GYM BUILDING

Priority	Category (Code)	Description	2019	2023	2025	2029
1	A (Superstructure)	Repair Minor Foundation Cracks	$ 13,852	$ 18,562	$ 20,047	$ 23,455
2	D2020-90, D40, D50 (Services)	Upgrade lighting to LED, replace intercom system	$ 107,728	$ 144,356	$ 155,904	$ 182,408
3	G30 & G40 (Site Electrical)	No work required	$ -	$ -	$ -	$ -
4	B (Shell)	Repair / Replace metal & wood siding & roof, replace windows, repair brick	$ 666,592	$ 893,233	$ 964,692	$ 1,128,690
5	D30 (HVAC)	Replace existing HVAC with modern system, Abate, & re-balance system	$ 683,020	$ 915,247	$ 988,467	$ 1,156,506
6	E10 (Equipment)	Kitchen update	$ 92,226	$ 123,583	$ 133,469	$ 156,159
7	D2010 (Plumbing)	Repair/Replace Fixtures	$ 2,747	$ 3,681	$ 3,975	$ 4,651
8	D5030 (Building Security)	Replace Access Controls	$ 39,245	$ 52,588	$ 56,795	$ 66,451
9	C1020 (Interiors)	Replace interior door hardware to ADA, Repair some doors	$ 55,393	$ 74,227	$ 80,165	$ 93,793
10	E20 (Furnishings)	Replace/update stage equipment, repair/replace cabinetry	$ 171,340	$ 229,596	$ 247,963	$ 290,117
11	G20 (Site Improvements)	No work required	$ -	$ -	$ -	$ -
12	C30 (Cosmetic Finishes)	Abatement, Repaint, Abate & install new Flooring, Paint & Repair Ceilings, Repair/Re	$ 501,710	$ 672,291	$ 726,075	$ 849,507
		Subtotal	$ 2,333,853	$ 3,127,363	$ 3,377,552	$ 3,951,736
		Soft Costs (38%)	$ 886,864	$ 1,188,398	$ 1,283,470	$ 1,501,660
		Total	**$ 3,220,717**	**$ 4,315,761**	**$ 4,661,022**	**$ 5,453,396**

DISTRICT WIDE COST SUMMARY

		2019	2023	2025	2029
ELEMENTARY SCHOOL	MAIN BUILDING	$ 1,461,297	$ 1,958,138	$ 2,114,789	$ 2,474,303
	GYM	$ 248,443	$ 332,913	$ 359,546	$ 420,669
	ADMINISTRATION	$ 128,150	$ 171,720	$ 185,458	$ 216,986
MIDDLE SCHOOL	MAIN BUILDING	$ 414,036	$ 554,808	$ 599,193	$ 701,055
HIGH SCHOOL	MAIN BUILDING	$ 3,943,707	$ 5,284,568	$ 5,707,333	$ 6,677,580
	LIBRARY	$ 345,675	$ 463,204	$ 500,261	$ 585,305
	SHOP	$ 467,595	$ 626,577	$ 676,704	$ 791,743
	GYM	$ 3,220,717	$ 4,315,761	$ 4,661,022	$ 5,453,396
	TOTAL	**$ 10,229,620**	**$ 13,707,691**	**$ 14,804,306**	**$ 17,321,038**
	Add 35% contingency	$ 13,809,987	$ 18,505,382	$ 19,985,813	$ 23,383,401

March 2nd, 2026

Dave Kline
Superintendent
Colton School District
30429 S Grays Hill Rd
Colton, OR 97017

Reference: Colton School District – HVAC Assessment

Subject: Consulting Services Proposal

I would like to thank you for the opportunity to prepare a fee proposal to provide professional services for the HVAC system assessment at the Colton High School, Middle School, and Elementary School.

Background

Colton School District has been experiencing ongoing maintenance issues with the HVAC systems at all three campuses. The Elementary School HVAC system is original to the building (1970's) and requires frequent maintenance. The original pneumatic system is past its usable life and needs replacement. The HVAC system at the Middle School is from the 1990's. The system appears to need modifications to its control system to better balance and condition the building. The High School HVAC boiler system is original to the building (1970's) and requires frequent maintenance to maintain. The system is past it's usable life.

The fear from the school district is that the systems could catastrophically fail at any given time and make the schools unsuitable for student learning.

The purpose of the proposal is to conduct a high-level assessment of the HVAC systems at all three schools and provide options and associated costs for replacement or repair. The goal is to give the district a strategic plan for replacement so they can decide on how to best address the current issues and budget accordingly. The scope of our work for this project is defined below. ZCS will utilize subconsultants for mechanical engineering and cost estimating to complete this scope of work.

Our Services

HVAC Assessment:

See the attached proposal from Interface Engineering for a detailed scope of work on the HVAC assessment by a licensed mechanical engineer.

ZCS will act as the project manager for the project. We will oversee the subconsultants and lead coordination between the mechanical engineer, cost estimator and school district. ZCS architectural staff will identify ancillary improvements to the building that will be needed based on the recommendations by the mechanical engineer.

Deliverables

The following describes the major deliverables we anticipate:

- Assessment Report with up to two options for replacement strategies for each campus.
- Rough order-of-magnitude cost estimates for each option in the assessment report.

Fee

Our services will be performed on a lump sum basis and billed based on percentage of completion unless otherwise noted in the fee schedule. Any additional work will only be performed after approval in writing by the District. Subconsultant costs will be billed at cost plus ten percent and are included within the presented fees.

Interface Engineering:	$14,600+10% markup = **$16,060**
Wiggins Preconstruction Services:	$7,030+10% markup = **$7,733**
ZCS Project Management and Architectural Services:	**$5,000**
	Total: $28,793

Any significant scope changes made by the Owner or required by local review committees after commencement of work may be considered extra services and would be billed under prior authorization from you.

Assumptions and Exclusions

The following assumptions and exclusions apply to the above fee proposal but can be provided upon your request:

- Our proposal assumes one site visit.
- Drawings are not included. Deliverable will include recommendations in a narrative format.
- Design and construction documents associated with the actual improvements are excluded. This work will be performed as part of a subsequent phase following delivery of the assessment.
- Planning services are excluded.
- Detailed building facility assessments are excluded. We will take a high-level approach to general HVAC condition.
- General conditions of the contract and other necessary specifications for a public competitive bidding process is excluded.
- Mechanical, Electrical, and Plumbing services are limited to HVAC assessment scope of work as outlined in the proposal.
- Topographic and boundary surveying is excluded
- Geotechnical and/or Geological studies is excluded

- Traffic impact assessments, studies, or trip generation is excluded
- All land development fees, permitting fees, application fees, platting fees, etc. are by paid by the IYS

- Special inspection services are excluded and are not anticipated to be need for this phase.
- Geotechnical hazard report is excluded and are not anticipated to be need for this phase.
- Destructive testing and investigation is excluded. If it is determined that destructive investigation are needed, the district may hire these services under a separate contract by a local contractor.
- Hazardous materials (HAZMAT) testing and inspection and abatement services are excluded.
- LEED Certification services are excluded
- Physical models and renderings are excluded
- Our current insurance coverage will be satisfactory and not required to be increased under our agreement with the owner

Please accept this proposal for your review and feel free to contact me if you have any questions or require additional information. We are willing to negotiate our scope and fee as required to better suit the objectives of the District. Please review and contact our office if you have any questions or would like to discuss an alternate approach.

Thank you again for the opportunity to provide this proposal.

Sincerely,

Matthew Crawford, AIA
Senior Associate | Lead Architect

Zach Stokes, PE
Principal, COO

Attachments:

- Interface Engineering Proposal
- Wiggins Predesign Services Proposal

INTERFACE ENGINEERING
100% EMPLOYEE OWNED

Interface Engineering, Inc.
100 SW Main Street, Suite 1600
Portland, OR 97204
TEL 503.382.2266
www.interfaceengineering.com

February 20, 2026

Matthew Crawford
ZCS Engineering & Architecture
524 Main Street
Suite 2
Oregon City, OR 97045

Re: Colton School District Assessments
Professional Services Proposal

Dear Matthew:

Thank you for the opportunity to provide you with our proposal for HVAC systems assessments for the Colton School District.

This proposal is based on our Standard Provisions of Agreement for Professional Services, which is attached and incorporated by this reference.

PROJECT DESCRIPTION

Project Owner
Colton School District

Project Location
Colton, Oregon

Building/Project Description
The project includes site assessments and reports of existing HVAC systems at the following schools. Recommendations for replacement options for the existing HVAC systems will be included in the report. Assessments will include review of all buildings located on the campuses listed below.

- Colton Elementary School (49,500 SF): Main School, Gymnasium and Administration Building
- Colton Middle School (43,400 SF): Main School Building
- Colton High School (72,153 SF): Main School Building, Gymnasium, Library Building, Shop Building

Interface will attend a site visit to each campus, and provide a draft report and recommendations within two weeks of the visit. Each visit will include one Mechanical Engineer and one Electrical Engineer.

HVAC system assessment reports will provide high-level review of existing equipment and systems, their current condition, and recommendations for replacement with a matrix of advantages and disadvantages. Cost estimates are assumed to be provided by others.

INFORMATION SOURCE

- Based on RFP/email from Matthew Crawford dated February 13, 2026.
- Based on Long Range Plan and ODE Facility Assessments generated in 2021.

ASSUMPTIONS

Work is to be based on readily observable conditions. We have assumed existing drawings and construction documents may not be available for our review.

PROJECT SCHEDULE

- Site Visit: 3 weeks from Notice to Proceed
- Assessment report draft: 2 weeks from Site Visit
- Assessment report final: 2 weeks from approval of draft

FEE

Fixed Fee

	Mechanical Engineering	Electrical Engineering	Phase Totals
Site Visit	$4,900	$1,700	$6,600
Assessment and Report	$6,000	$2,000	$8,000
Discipline Totals	**$10,900**	**$3,700**	**$14,600**

TOTAL: $14,600

PAYMENT TERMS

Standard reimbursable expenses include, but are not limited to: final plots, project mileage to jobsite or meeting locations, parking, shipping, and messenger services.

Billed in addition to the above fee at cost plus 10 percent processing fee.

Travel Expenses: Airfare, car rental, lodging, and other travel expenses will be billed at our cost plus 10 percent.

We will bill fees and reimbursable expenses monthly as services are performed. Payment is due within 60 days of receipt of invoice. Finance charges may be added after that time at a rate of 1.5 percent per month (annual rate of 18 percent). Finance charges will be applied to delayed payments resulting from lack of project funding. Upon aging of fees and reimbursable expenses beyond 90 days, Interface reserves the right to meet with Architect and holder of Prime Contract to determine resolution prior to continuation of services.

This proposal is valid for 90 days from the date first written above. Interface Engineering, Inc. (Interface) reserves the right to modify or update this proposal after that date.

ADDITIONAL SERVICES

Services requested beyond those included in this proposal will be considered extra services and will be billed either at hourly rates listed below or will be estimated on a lump sum basis. Interface may decline to perform additional work until authorization is received in writing.

Additional services will be billed at our standard hourly rates at the time the work is performed*. Our current standard hourly rates (2026) are:

Senior Principal:	$290/Hour
Principal:	$270/Hour
Associate Principal:	$250/Hour
Associate/Project Manager:	$230/Hour
Senior Engineer/Designer:	$210/Hour
Engineer/Designer:	$180/Hour
Revit Designer/Drafter:	$150/Hour
Administrative:	$130/Hour

*Annual rate changes are expected to be 4% per year.

Attached is our Standard Provisions of Agreement for Professional Services. If this Proposal and the Standard Provisions of Agreement meet with your approval, please sign below, initial the Standard Provisions, and return to us. By your signature, you acknowledge that you have read the Standard Provisions of Agreement and that you read and agree to the Limitation of Liability paragraph. We will not proceed with the work until this signed Agreement is returned to us. In addition, you represent that you have authority to bind ZCS Engineering & Architecture. If you have modified this proposal, we will review your modifications. This Agreement shall not be in effect until we sign, accepting your modifications.

If you have any questions, please contact this office.

Sincerely,

Andrew Lasse, PE, LEED AP
Principal

AJL:al

Enclosures: Standard Provisions

COMPANY: ZCS Engineering & Architecture

CONTACT: _____ _____
Matthew Crawford Date

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INTERFACE ENGINEERING
100% EMPLOYEE OWNED

Interface Engineering, Inc.
100 SW Main Street, Suite 1600
Portland, OR 97204
TEL 503.382.2266
www.interfaceengineering.com

STANDARD PROVISIONS OF AGREEMENT FOR PROFESSIONAL SERVICES

1. Standard of Care: The services provided by Interface Engineering, Inc. (Interface) under this Agreement will be performed in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances. Interface makes no other representations or warranties, whether express or implied, with respect to the services rendered hereunder.
2. Indemnity: Client shall, to the fullest extent permitted by law, indemnify and hold harmless Interface, its officers, directors, employees, agents and subconsultants from and against all damages, liability and costs, including reasonable attorneys' fees and costs, at trial, arbitration and on appeal, arising out of or in any way connected with the performance of Client and Interface pursuant to this Agreement, excepting only those damages, liabilities, or costs attributable to the sole negligence or willful misconduct of Interface.
3. Non-Responsibility: Interface shall not be responsible for damages and shall not be held in default by reason of events or circumstances beyond Interface's reasonable control; or for delays caused by failure of Client or Client's agents to furnish information or to approve or disapprove Interface's work promptly, or due to late or slow or faulty performance by Client, Client's consultants, contractors, or governmental agencies, in the performance of acts which are precedent to or concurrent with the performance of Interface's services.
4. Client Information: Client shall provide all criteria and full information as to Client's requirements for the Project; designate a person to act with authority on Client's behalf in respect of all aspects of the Project; examine Interface's submissions; and respond promptly to Interface; and give prompt written notice to Interface whenever Client observes or otherwise becomes aware of any defect in the work. Interface has a right to rely on the accuracy and completeness of information provided by Client.
5. Payment: Fees and reimbursable expenses will be billed monthly as services are performed. Invoices shall be due upon receipt and shall be delinquent if not paid within 60 days of receipt of invoice. Delinquent invoices shall bear interest at the rate of 1.5 percent per month (but not exceeding the maximum amount allowable by law) until paid. Finance charges will be applied to delayed payments resulting from lack of project funding. Upon aging of reimbursable expenses beyond 90 days, Interface reserves the right to meet with Architect and holder of Prime Contract to determine resolution prior to continuation of services. Payments received shall be first applied to interest and then to the unpaid principal balance. Client shall pay Interface's reasonable costs, including staff time, attorneys' fees and costs, incurred in collecting any delinquent amount regardless of whether litigation or arbitration has been filed.
6. Fees: Client shall pay the cost of checking and inspection fees, zoning and annexation application fees, assessment fees, soils and engineering fees, soils testing fees, aerial topography fees and all other fees, permits, bond premiums, title company charges, document reproduction costs, and other charges not specifically covered by the terms of this Agreement. Any such fees paid by Interface on behalf of Client shall be reimbursed, along with other reimbursable expenses, as invoiced.
7. Site Control: Interface and its personnel shall have no authority or responsibility to exercise any control over any construction contractor or other entity in connection with their work or any health or safety precautions associated with the Project. Client agrees that its contractor shall be solely responsible for job site safety, means and methods, and warrants that this intent shall be made evident in Client's agreement with its contractor. Client also agrees that Client, Interface, and

Interface's consultants shall be indemnified and shall be made additional insureds under the Contractor's General Liability Insurance Policy and Builder's Risk Policy.

8. Document Ownership: All reports, plans, specifications, field data and notes, and other documents including all documents on electronic media, prepared by Interface as instruments of service shall remain the property of Interface. Client may make and retain copies for information and reference in connection with the use and occupancy of the Project; however, such documents are not intended or represented to be suitable for reuse by any person for extension of the Project or for any other project. Any reuse or modification to the documents, without the prior written authorization of Interface shall be at Client's sole risk and without liability to Interface, its independent professional associates or consultants. Client agrees, to the fullest extent permitted by law, to indemnify, defend, and hold Interface harmless from any claim, cause of action, liability or cost (including reasonable attorneys' fees and defense costs at trial, arbitration and on appeal) arising out or allegedly arising out of any unauthorized reuse or modification of the documents by Client or any person or entity that acquires or obtains the documents from or through Client without Interface's written authorization.
9. Cost Estimates: In providing opinions of probable construction costs, Client understands that Interface has no control over cost or the price of labor, equipment, or materials or over any contractor's method of pricing, and the opinions of probable construction costs provided by Interface are to be made on the basis of Interface's qualifications and experience. Interface makes no warranty, express or implied, as to the accuracy of such opinions as compared to bids or actual costs of the work estimated.
10. Hazardous Materials: Client acknowledges that Interface's scope of services does not include any services related to asbestos, hazardous or toxic materials. In the event Interface, or any other party, encounters these materials at a job site, or it should become known that any such materials may be present at a job site or in adjacent areas which may affect Interface's performance of services, Interface may, at its option and without liability for consequential or any other damages, suspend performance of services on the project until Client retains appropriate specialist(s), consultant(s) or contractor(s) to identify, abate and/or remove the asbestos, hazardous or toxic materials, and warrant that the job site is in full compliance with applicable laws and regulations. Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless Interface, its officers, directors, employees, agents, and subconsultants, from and against any and all claims, allegations, suits, liabilities, damages, and costs, including reasonable attorneys' fees and costs, at trial, arbitration or appeal, arising out of, or in any way connected with the detection, presence or handling, removing, abatement, or disposal of any asbestos, hazardous or toxic substances, products and materials that exist on, about, or adjacent to the job site.
11. Termination - Suspension: Failure by Client to pay any invoice before it becomes delinquent shall constitute a material breach of this Agreement and shall entitle Interface to suspend performance of services until such delinquency is cured or, so long as such delinquency persists, Interface may terminate this Agreement upon five days' written notice without liability. This Agreement may otherwise be terminated by either party upon 30 days' written notice to the other in the event of a material breach by the other. In the event that Client becomes bankrupt or insolvent, Interface may terminate this contract without liability for direct, consequential or any other type of damages. In the event of termination of this Agreement, Client shall promptly pay Interface for all services rendered and all costs incurred up to the date of termination, in accordance with the compensation provision of this agreement.

12. Third-Party Beneficiary: Nothing in this Agreement shall create a contractual relationship with, nor a cause of action in favor of any third party against, either Client or Interface. Interface's services under this Agreement are performed solely for Client's benefit, and no other entity shall have any claim against Interface because of this Agreement or the performance or non-performance of services hereunder.
13. Mediation: Should any dispute arise between Client and Interface under this Agreement, it is agreed that such dispute will be submitted to a mediator, agreed to and compensated equally by the parties, prior to commencement of litigation. Mediation will be conducted in Portland, OR. Both parties agree to exercise their best efforts and good faith to resolve all disputes in mediation.
14. Oregon Law: This Agreement is to be governed by and interpreted under the law of the state of Oregon. Should any provision of this Agreement be found or deemed to be invalid, this Agreement shall be construed as not containing such provision, and all other provisions which are otherwise lawful shall remain in full force and effect.
15. Assignment: Neither Client nor Interface shall assign its interest in this Agreement without the prior written consent of the other.
16. Warranties: Interface has made no warranties or guaranties except as expressly written within the Agreement.
17. ADA and Regulatory Compliance: The American with Disabilities Act ("ADA") requires the removal of architectural barriers. Client acknowledges that requirements of the ADA will be subject to various, and possibly contradictory, interpretations. Client also acknowledges that other laws, codes, rules, ordinances, and regulations may also be subject to contradictory interpretation. Interface will use reasonable professional efforts and judgment to interpret typical ADA requirements, and other federal, state and local laws, rules, codes, ordinances, and regulations, as they apply to the project. Interface cannot and does not warrant or guarantee that Client's project will comply with all interpretations of the ADA requirements, and/or the requirements of other federal, state and local laws, rules, codes, ordinances, and regulations, as they apply to the project. Client agrees that Interface is not obligated for additional costs incurred due to changed interpretations, providing Interface used reasonable professional effort and judgment.
18. Integration: This Agreement contains the entire Agreement between Client and Interface, and no other oral or written inducement or promise has been made to or extended from either party as a part of this Agreement.
19. Waiver: The failure of either Party to enforce any provision of this Agreement shall not constitute a waiver of that or any other provision.
20. Limitation of Liability. Professional and Nonprofessional Liability: To the maximum extent permitted by law, and in recognition of the risks and rewards to Client and Interface, Client agrees to limit Interface's liability for Client's damages arising from Interface's errors and omissions associated with work performed under this Agreement to Interface's fee paid to date. As to all non-professional liability claims, Client Agrees to limit Interface's liability to Interface's available insurance. These limitations shall apply regardless of the cause of action or legal theory pleaded or asserted, including, but not limited to negligence, breach of contract, negligent misrepresentation and strict liability. Client may negotiate higher limitations of liability for an additional fee.
21. Limitation of Liability - Consequential Damages: Neither Interface nor Interface's directors, agents, employees, representatives, or subconsultants, shall be liable to Client for any indirect, special, incidental, consequential, or exemplary damages arising out of, or in connection with, the

performance of services under this Agreement, whether in an action based upon contract, delay, negligence, strict liability, negligent misrepresentation, reckless misrepresentation, or otherwise.

22. Statutes of Limitation: Causes of action between the parties to this Agreement pertaining to acts or failures to act shall be deemed to have accrued and the applicable statutes of limitations shall commence to run not later than either the date of substantial completion or the date of issuance of the final certificate for payment for acts or failures to act occurring after substantial completion. In no event shall such statutes of limitations commence to run any later than the date when Interface's services are substantially completed.
23. LEED: If the project pursues LEED certification or other similar guidelines, the following applies: The LEED Green Building Rating System and other similar environmental guidelines (collectively "LEED") utilizes certain design and usability recommendations on a project in order to promote an environmentally friendly and energy efficient facility. In addressing these guidelines, Interface shall perform its services in accordance with that degree of skill and care ordinarily exercised by similarly situated members of the same profession involved in the design of similar projects in the same locale as the Project. Client acknowledges and understands, however, that LEED is subject to various and possibly contradictory interpretations. Furthermore, compliance may involve factors beyond the control of Interface including, but not limited to, Client's use and operation of the completed project. Interface does not warrant or represent that the Project will actually achieve LEED certification. Interface shall use reasonable care consistent with the foregoing standard in interpreting and designing in accordance with LEED. Interface shall not be responsible for Contractor's failure to adhere to the Contract Documents and any applicable laws, codes and regulations incorporated therein, nor for any changes to the design made by Client without the direct participation and written approval of Interface. Likewise, Interface shall not be responsible for any environmental or energy issue arising out of Client's use and operation of the completed project.

_____
Client Initials

Matthew Crawford
ZCS

February 20, 2026

Dear Matthew,

Thank you for inviting Wiggins Preconstruction Services to join your team on this important project. Below you will find a fee proposal to perform cost estimating services for the Colton School District HVAC Assessment. This proposal of $7,030 covers a single deliverable as shown.

Estimate Level: Conceptual Narrative Based Estimates (2 schemes for each school)

Scope	Hours	Rate	Ext.
Project Management & Meetings	4	$185.00	$740
Civil / Site Improvements Cost Estimating			*None Anticipated*
Architectural Cut & Patch Cost Estimating	8	$185.00	$1,480
Plumbing Cost Estimating			*None Anticipated*
HVAC & Electrical Cost Estimating	22	$185.00	$4,070
Final Estimate Adjustments & Pricing Break Outs	4	$185.00	$740
		Fee Total*	**$7,030**

*Estimating Fees Clarifications

Fees cover high level estimating of 2 each HVAC concepts for (1) elementrary, (1) middle, and (1) high school.

Fees include all expenses.

Fees are for construction cost estimating only. Soft costs estimating is excluded.

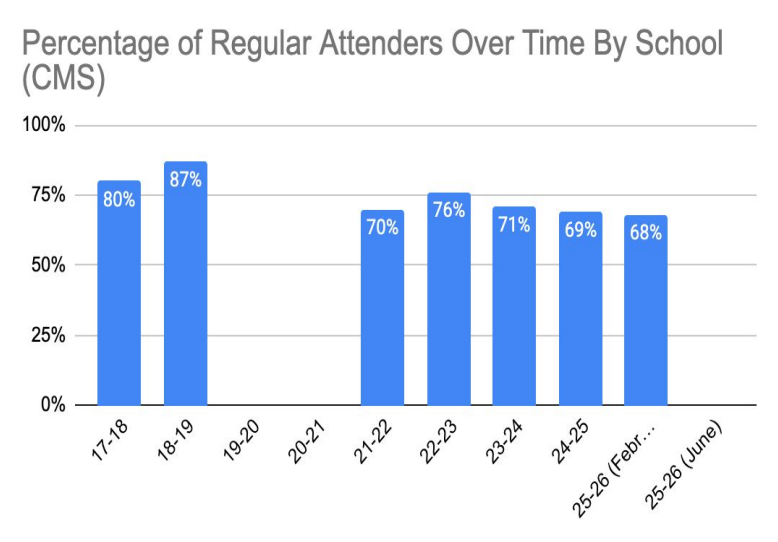
Respectfully,

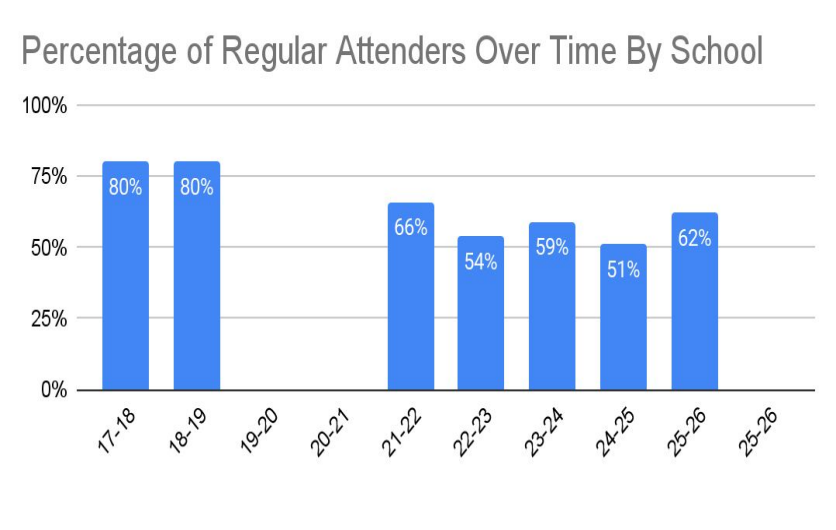
Matt Wiggins
Principal
Wiggins Preconstruction Services
M: 360.870.5100 **E:** mattw@wigginsprecon.com

Secondary Data Share
&
Planful Response

March 9, 2026

Data: Regular Attenders





Plan For Addressing Irregular Attendance

CMS/CHS

- Tier 1 - Quarterly Letters

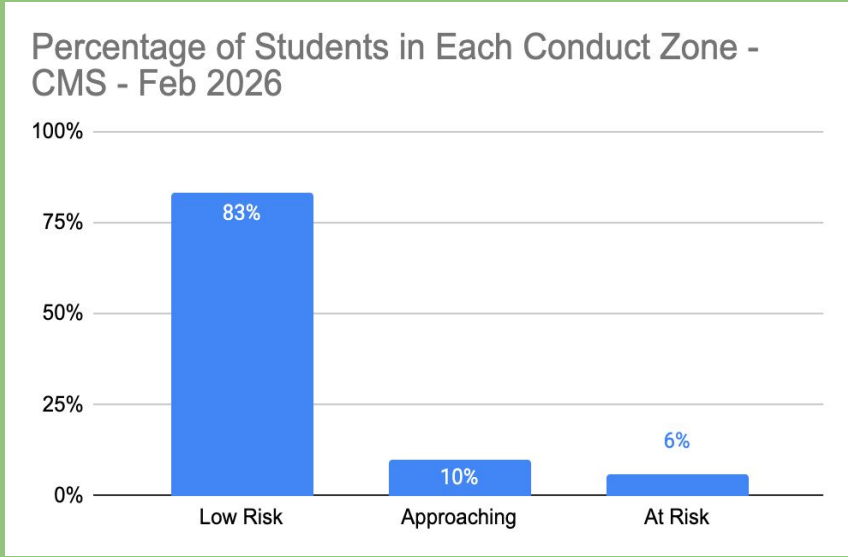
- Tier 2 - Work with CESD to design a regular report to send home to students/parents who with between 80% and 90% attendance

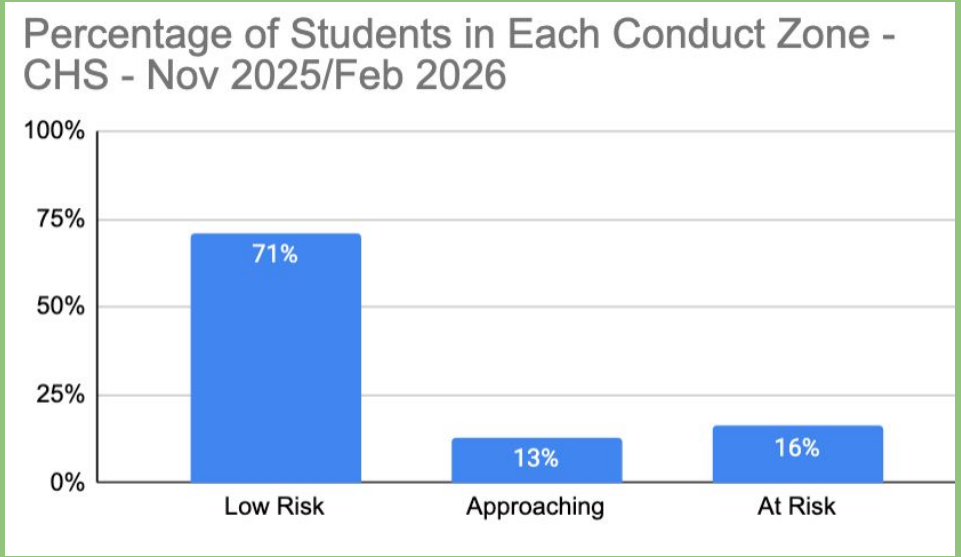
- Tier 3 - Plan of Attendance/Meeting Request

- Awards for Perfect Attendance/Regular Attenders (90% or above)

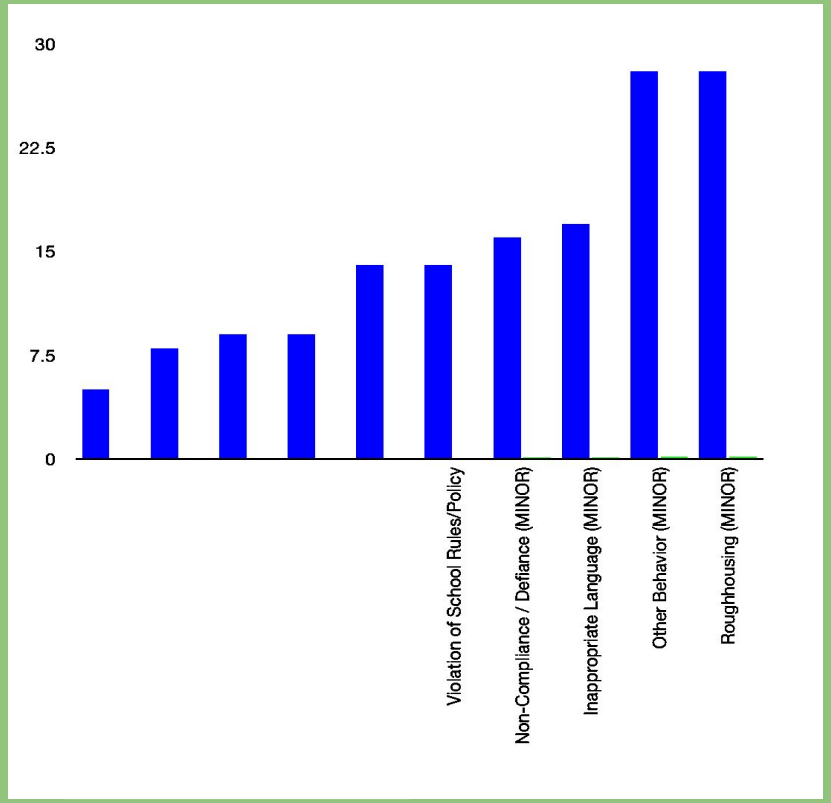
- Acknowledgement of improved monthly attendance (5%+ improvement)

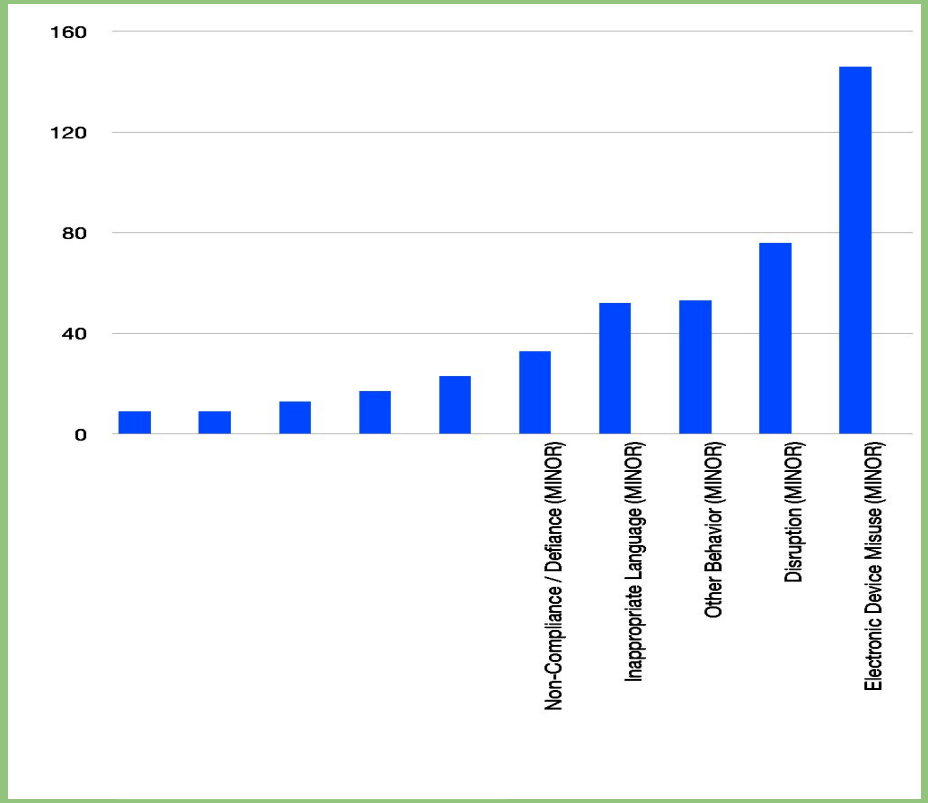
Data: Conduct





Data: Problem Behaviors





Plan For Addressing Problem Behaviors

CMS/CHS

- We follow school district policy and CESD protocols for the highest-level problem behaviors

- If a school district policy does not directly apply, we follow our school handbooks

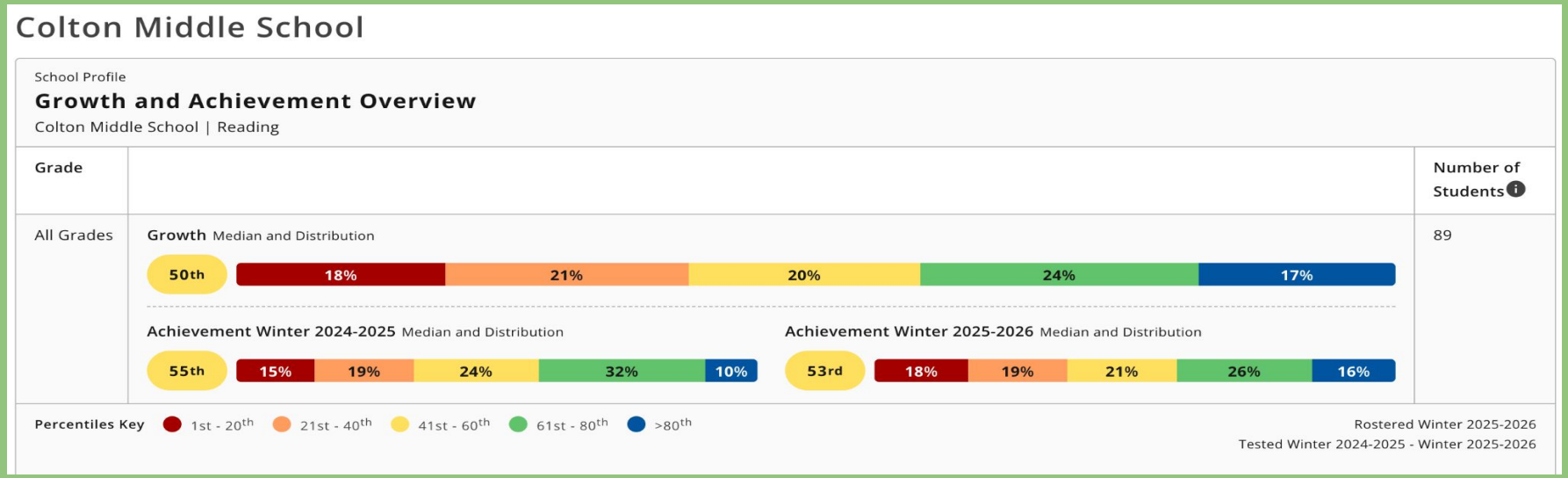
- We apply consequences that “fit the violation”

- We also focus on student skill development: What does the student need to learn to avoid engaging in this problem behavior in the future?

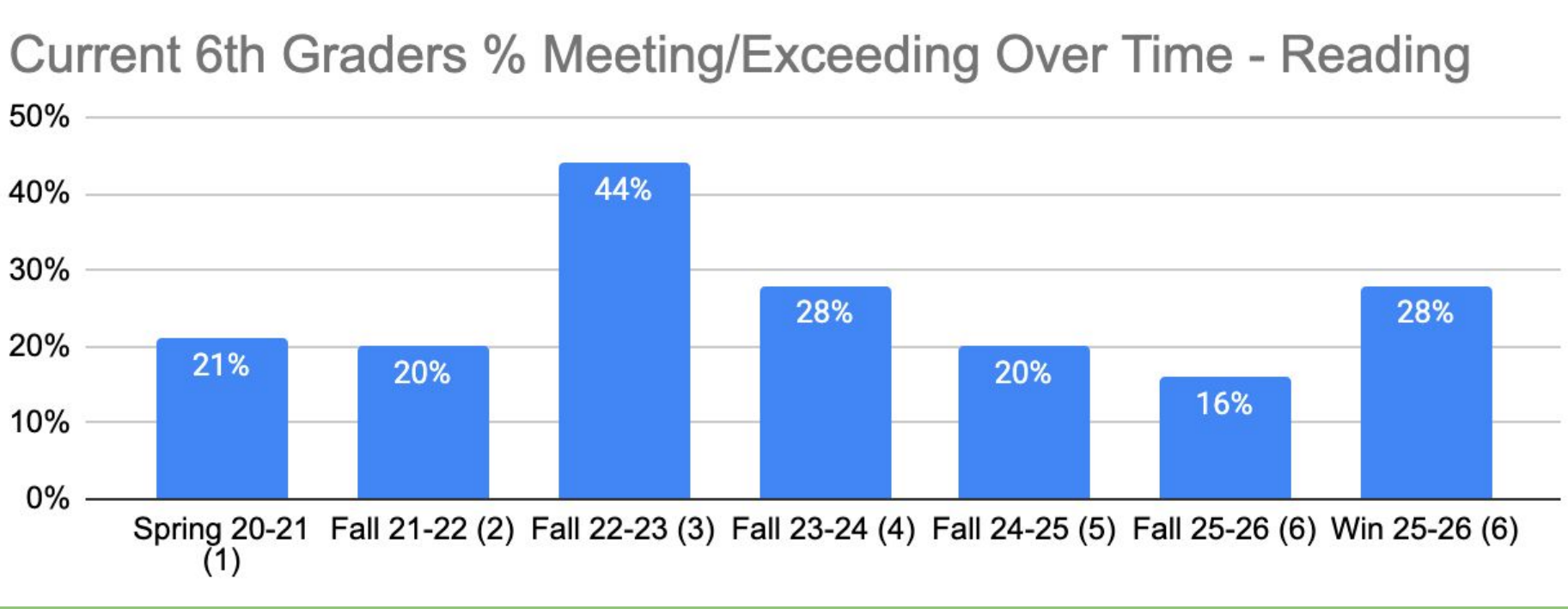
- We return the student to the classroom and set them up for academic and social success (restoration)

MAP ELA - Achievement & Growth - CMS

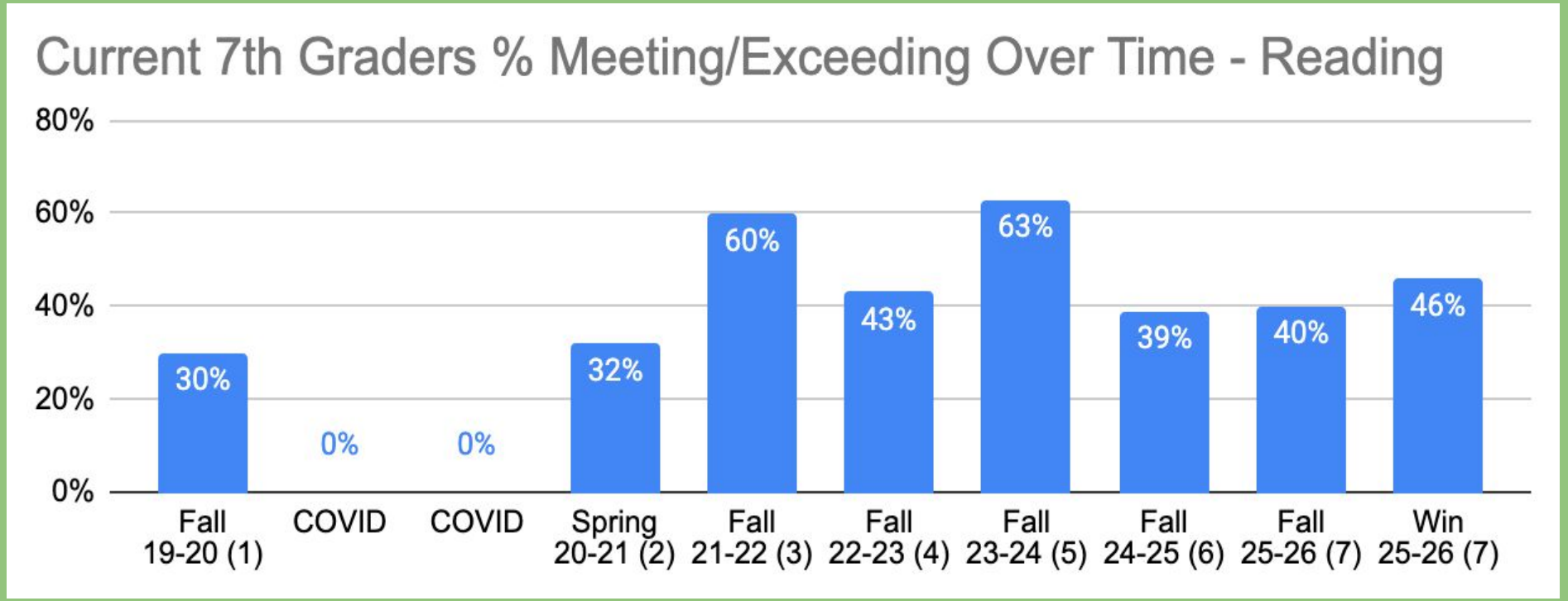
42% of students met or exceeded in Fall
42% met or exceeded in Winter
61% of students made average growth or better



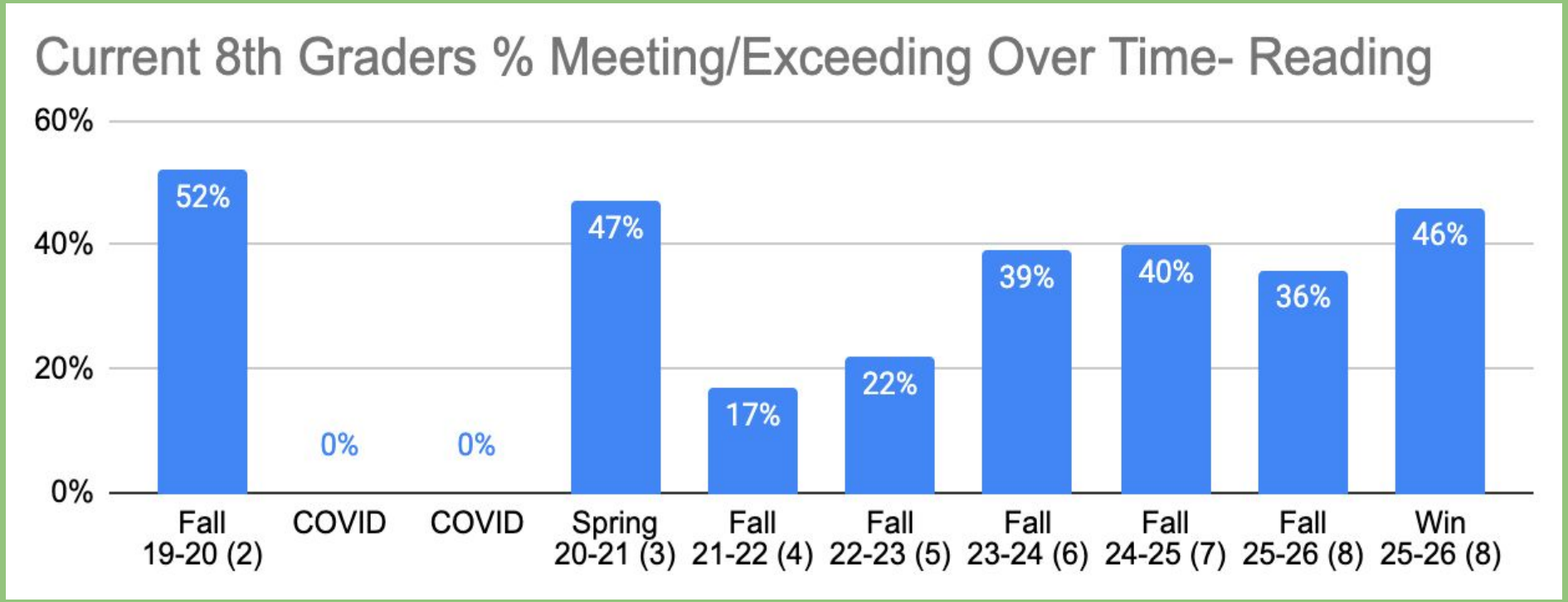
MAP ELA - 6th Grade



MAP ELA - 7th Grade

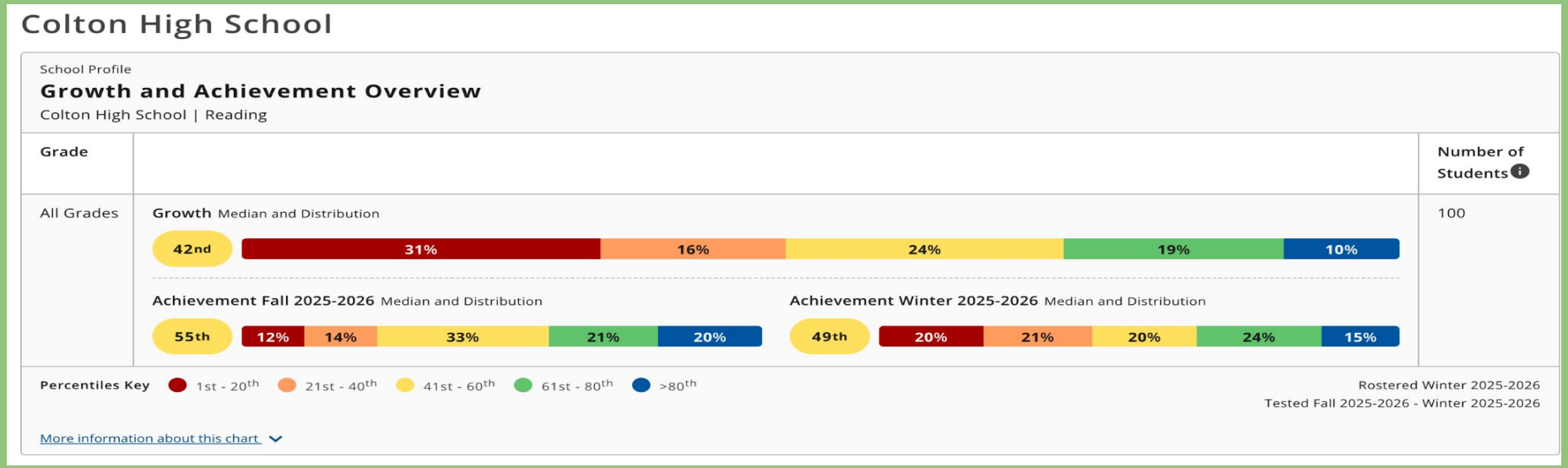


MAP ELA - 8th Grade

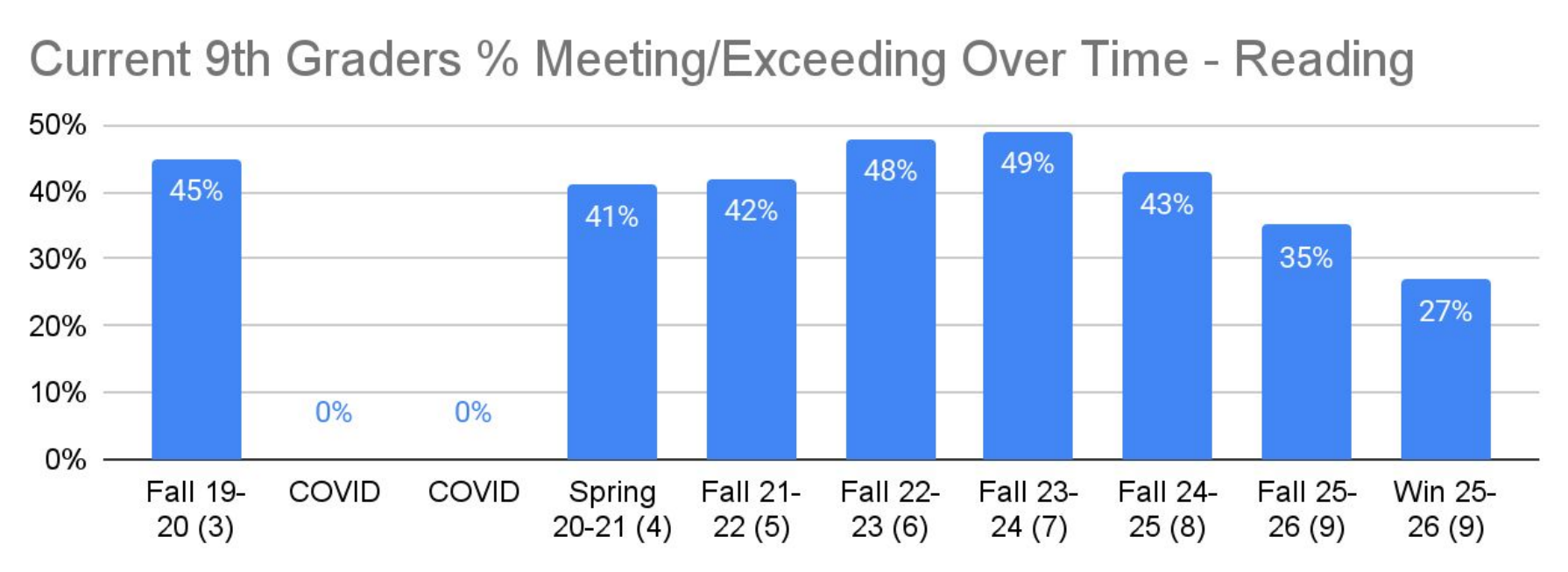


MAP ELA - Achievement & Growth - CHS

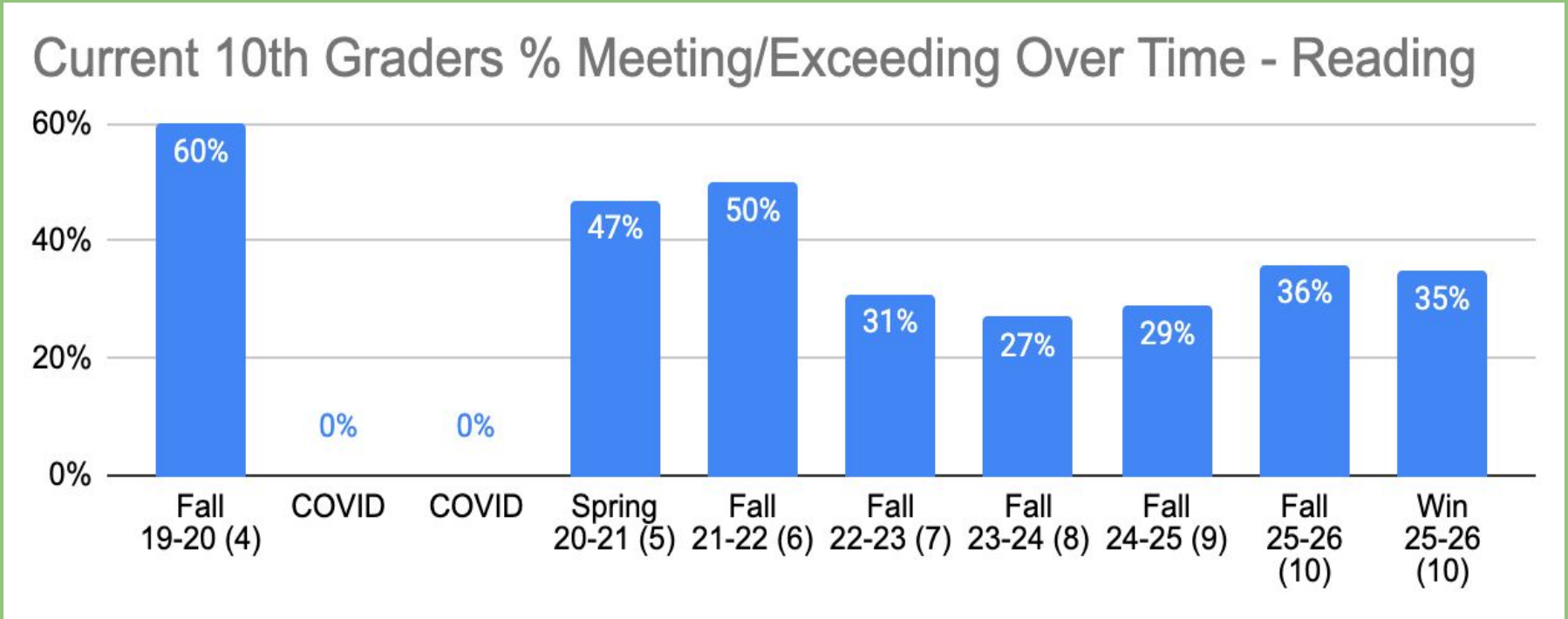
41% of students met or exceeded in Fall
39% met or exceeded in Winter
53% of students made average growth or better



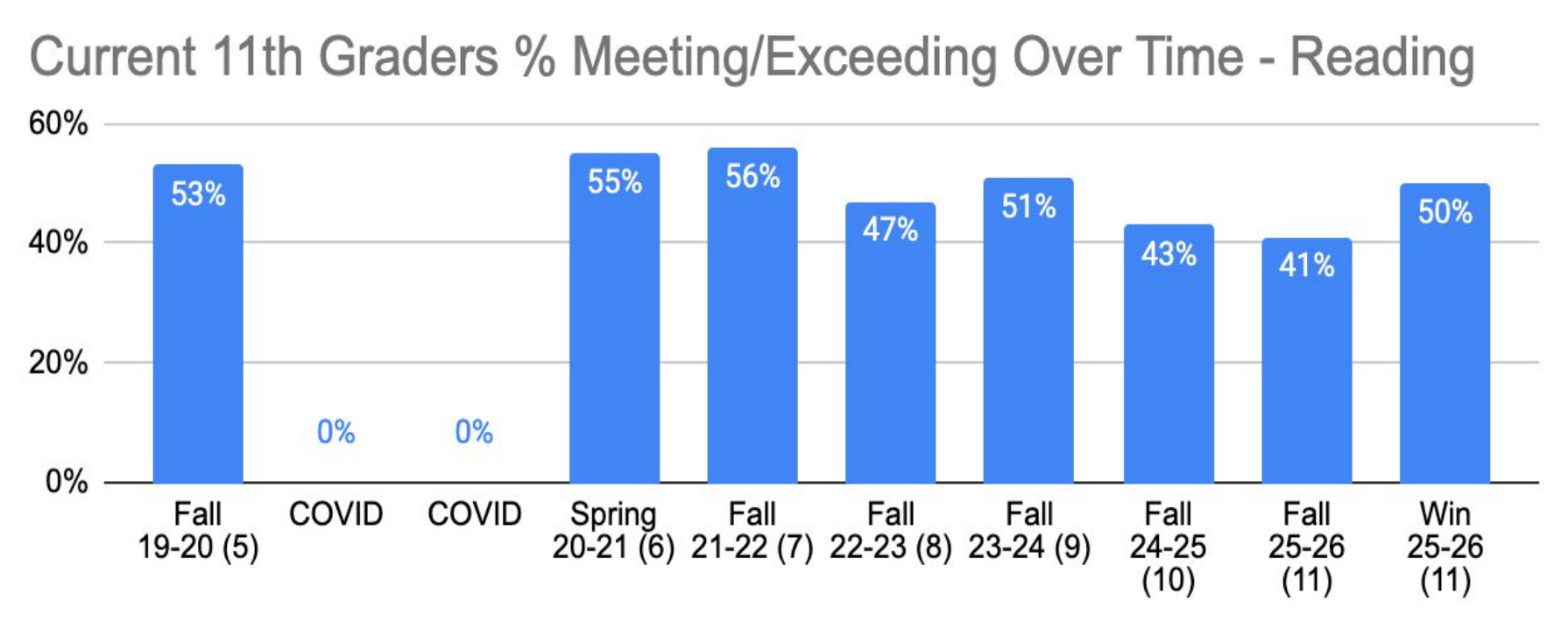
MAP ELA - 9th


Current 9th Graders % Meeting/Exceeding Over Time - Reading
50%
40%
30%
20%
10%
0%
45%
0%
0%
41%
42%
48%
49%
43%
35%
27%
Fall 19-20 (3)
COVID
COVID
Spring 20-21 (4)
Fall 21-22 (5)
Fall 22-23 (6)
Fall 23-24 (7)
Fall 24-25 (8)
Fall 25-26 (9)
Win 25-26 (9)

MAP ELA - 10th

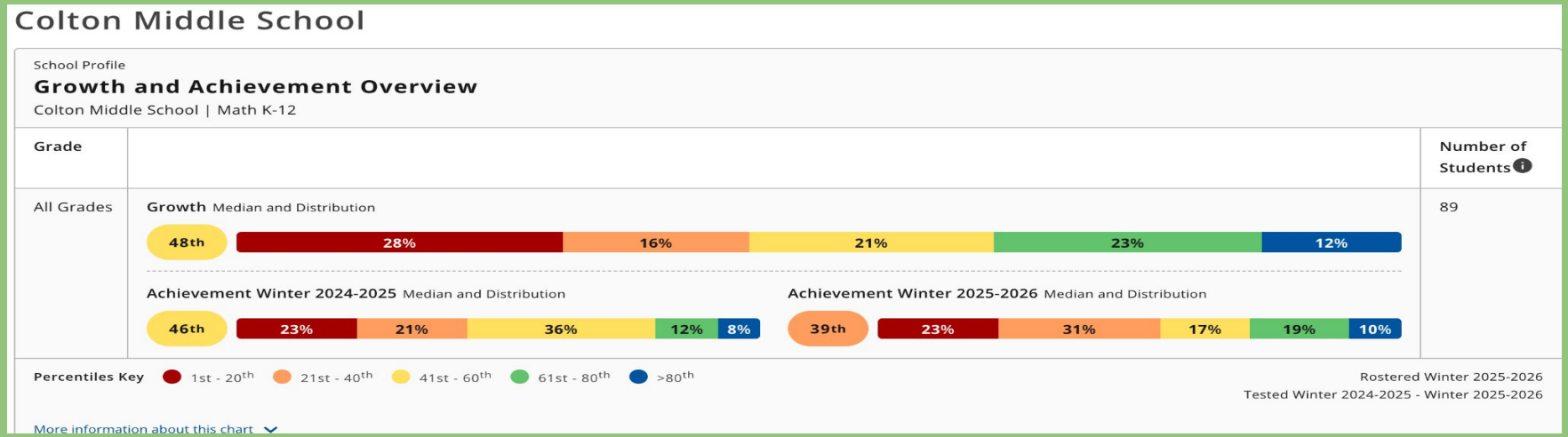

Current 10th Graders % Meeting/Exceeding Over Time - Reading
60%
40%
20%
0%
60%
0%
0%
47%
50%
31%
27%
29%
36%
35%
Fall 19-20 (4)
COVID
COVID
Spring 20-21 (5)
Fall 21-22 (6)
Fall 22-23 (7)
Fall 23-24 (8)
Fall 24-25 (9)
Fall 25-26 (10)
Win 25-26 (10)

MAP ELA - 11th

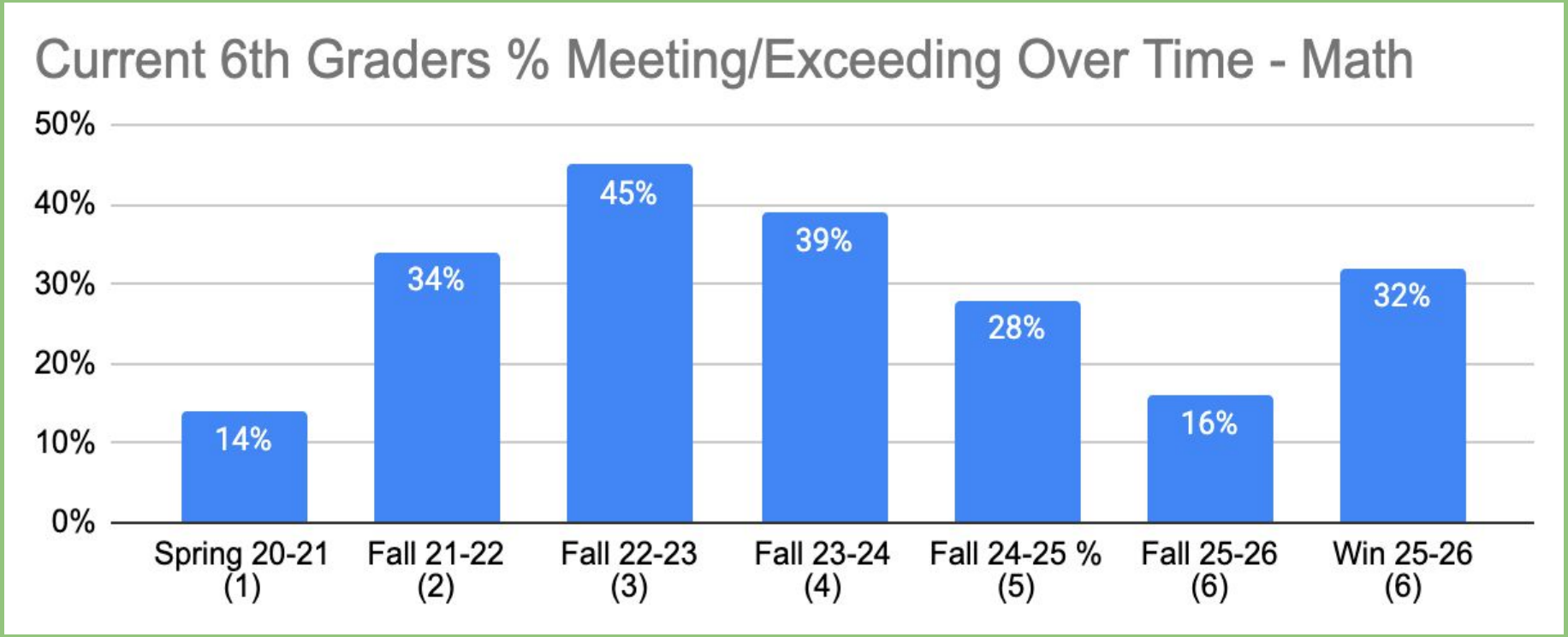

Current 11th Graders % Meeting/Exceeding Over Time - Reading
60%
40%
20%
0%
53%
0%
0%
55%
56%
47%
51%
43%
41%
50%
Fall 19-20 (5)
COVID
COVID
Spring 20-21 (6)
Fall 21-22 (7)
Fall 22-23 (8)
Fall 23-24 (9)
Fall 24-25 (10)
Fall 25-26 (11)
Win 25-26 (11)

MAP Math - Achievement & Growth - CMS

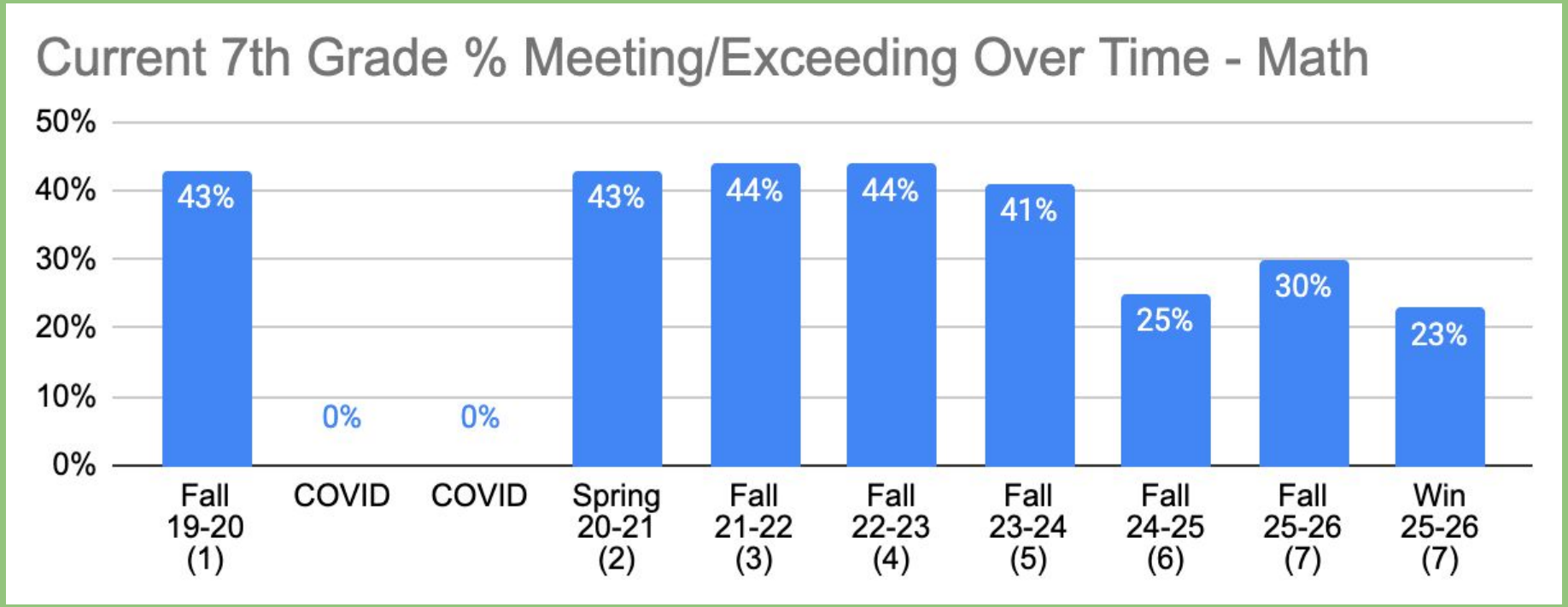
19% of students met or exceeded in Fall
29% of students met or exceeded in Winter
56% made average growth or better



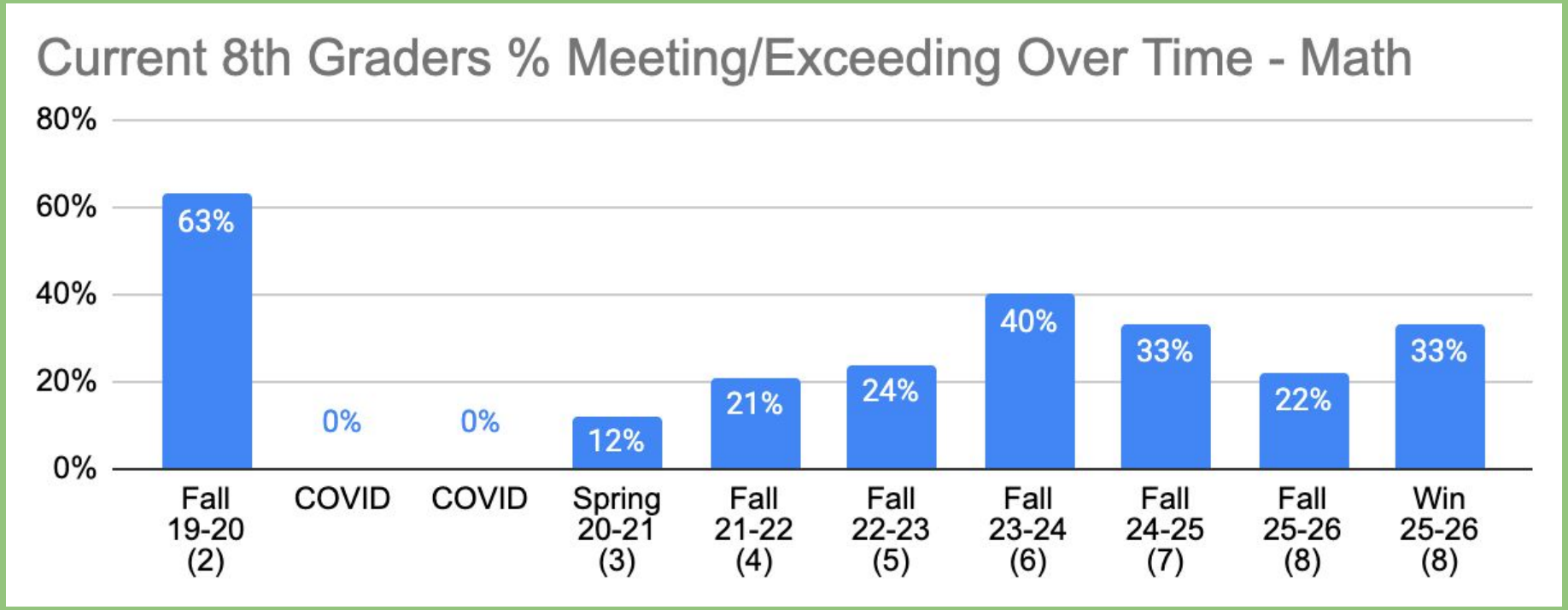
MAP Math 6th Grade



MAP Math 7th Grade

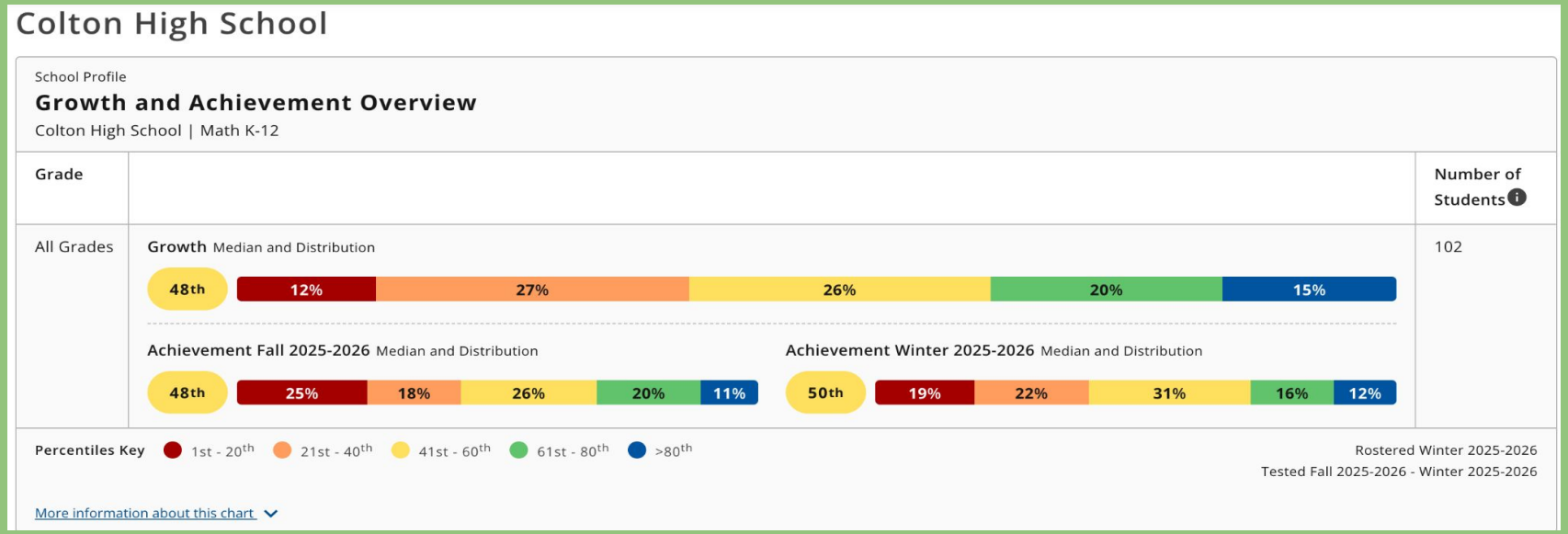


MAP Math 8th Grade

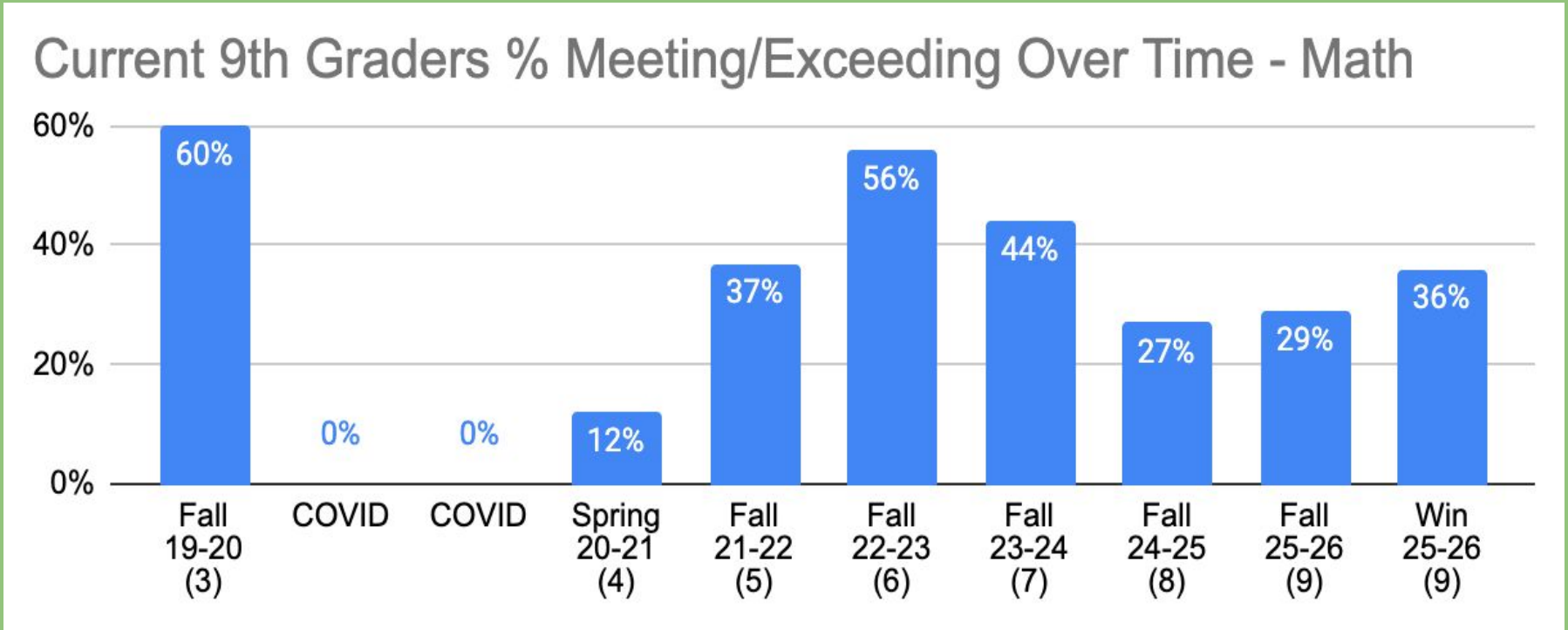


MAP Math - Achievement & Growth - CHS

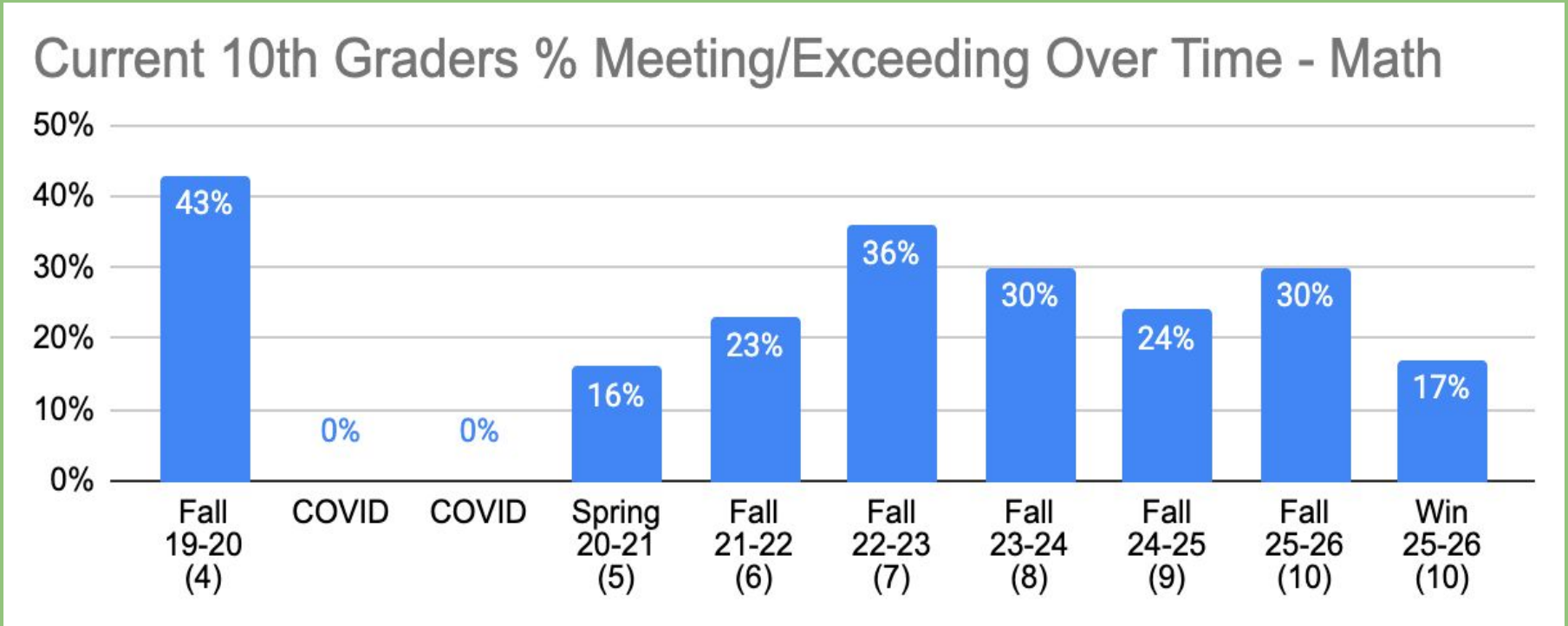
31% of students met or exceeded in Fall
28% of students met or exceeded in Winter
61% made average growth or better



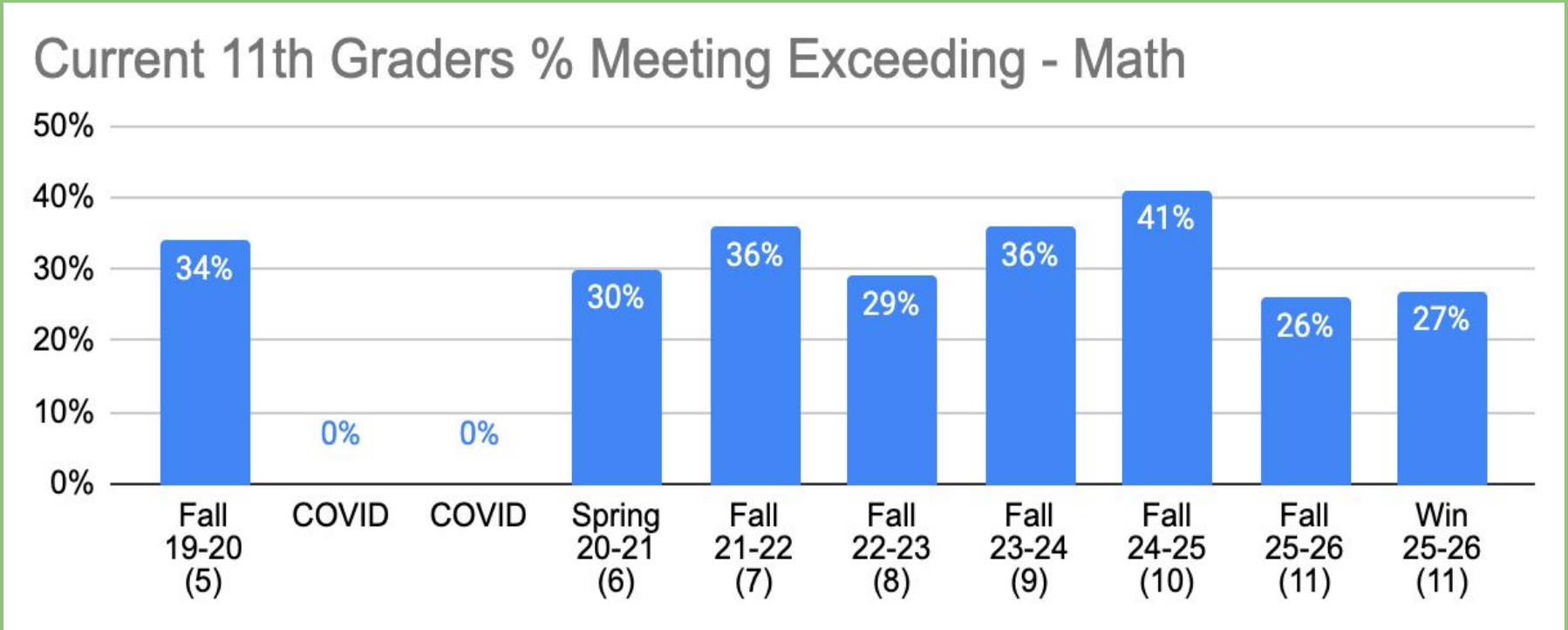
MAP Math - 9th


Current 9th Graders % Meeting/Exceeding Over Time - Math
60%
40%
20%
0%
60%
0%
0%
12%
37%
56%
44%
27%
29%
36%
Fall 19-20 (3)
COVID
COVID
Spring 20-21 (4)
Fall 21-22 (5)
Fall 22-23 (6)
Fall 23-24 (7)
Fall 24-25 (8)
Fall 25-26 (9)
Win 25-26 (9)

MAP Math - 10th



MAP Math - 11th



Secondary Plan
For Addressing
Current MAP Achievement

Improving MAP Growth: Positive Recognition

CMS

- Organize a field day celebration for all students showing adequate growth

- Host a MAP assembly to honor students with outstanding MAP performance

- Provide individual recognition for students achieving high MAP scores.

CHS

- Add high achievement & high growth awards to upcoming Academic Excellence Assembly

- Provide high-profile prize drawing for the students who showed high MAP achievement or high growth

Improving MAP Growth: Testing Environment

CMS

- Develop a grade-level testing schedule in collaboration with content teachers

- Establish a clear communication plan to ensure students are well-prepared

- Adjust the testing pace by allowing water breaks and light snacks to support focus and stamina

- Provide training for proctors to ensure smooth and consistent test administration

CHS

- Switch to smaller group testing environment in classrooms 12-15 students per proctor)

- Communicate testing dates early to avoid unnecessary absences and preparation

- Purchase cardboard testing barriers and use them for MAP testing sessions

- Do a formal proctor training to reinforce adult monitoring expectations during MAP Testing

Improving MAP Growth: Tier 1 Curriculum

CMS

- Integrate Math, ELA, and elective classes, emphasizing proportional and numerical reasoning in Math, and vocabulary development, informational text comprehension, and literacy skills in ELA

- Enhance math instruction to strengthen data analysis skills, proportional reasoning, and numerical reasoning

- Collaborate with elective and non-tested subject teachers to review MAP learning targets and identify opportunities to reinforce key skills within their classes

CHS

- Swap out current 9th and 10th grade reading texts for more engaging and relevant texts

- Work with elective teachers & non-tested subject teachers to analyze MAP learning targets for reinforcement points within their instructional areas

- Plan MAP review units one week before spring testing window in order to review discrete learning targets.

- Build *Proportion and Numerical Reasoning* reviews into Spring math units (lowest strand on MAP)

Improving MAP Growth: Tier 2 Interventions

CMS

- Continue and expand pull-out interventions during 3rd and 7th periods to provide targeted support for students who need additional assistance

- Introduce a “Math Counts” class to strengthen foundational math skills and problem-solving strategies

- Support teachers in planning cross-curricular activities that integrate Math, ELA, and other content areas to reinforce learning connections

- Encourage instructional experiments using ELA strategies, including explicit vocabulary instruction, sentence frames, and text annotation, to deepen comprehension and engagement

CHS

- Continue to provide high dosage math tutoring intervention for Freshmen (8th period)

- Add high dosage English tutoring intervention for Freshmen & Sophomores (8th period)

Improving MAP Growth: MAP Goal Setting

CMS

- Actively involve students and their guardians in the academic goal-setting process to ensure shared ownership, clarity, and accountability

- Establish individualized MAP growth goals with all students in grades 6–8, using data to guide meaningful and measurable targets

- Place a strategic emphasis on 7th grade goal-setting, strengthening student ownership, reflection skills, and progress monitoring throughout the year

CHS

- Engage 9th and 10th grade students in MAP growth goal-setting related to Spring scores during Advisory. Work with them on setting realistic growth goals for themselves

- Send 9th/10th grade MAP goal-setting forms home to parents to ensure share ownership, clarity, and accountability

Improving MAP Growth: Attendance (CHS Only)

All 9th and 10th grade English classes are during period 1 and period 2, and 10th grade Math is during the first 2 periods. Financial Algebra is first period, and the 11th grade English III class. These classes have high levels of excused and unexcused tardies.

In our Handbook, it says "Students who accumulate specific thresholds of unexcused tardies or absences (including skipping class) may be assigned "Academic Academy" time, which involves working with a staff member on academic work for a set amount of time before school, after school, or on Friday (Friday School)."

- Define "specific thresholds of unexcused tardies" as 3 unexcused tardies without supporting documentation for excusal

- Unexcused tardies in morning result is loss of practice and games for athletes

- We are still deciding what we will do when a student gets "3" unexcused tardies

Thank You!

COLTON SCHOOL DISTRICT

2025-2026 FINANCIAL SUMMARY OF MAJOR CHANGES

Regular Board Meeting – March 2026

GENERAL FUND (General Operations) -

- Resources – ODE has provided projections, which are reflected in the statements. A State School Fund estimate was revised March 3, 2026 with an ADMr of 590.16 and an ADMw of 758.06. Other resources are actual year to date or estimates only.

- Expenditures – Most salaries and fixed costs for positions filled and paid. The statements also include all purchase orders approved and substitute costs are actual figures for 2025-26. The following explains the areas that exceed budget, (items in bold are in addition to previously reported).

  1121 – New staff cost more than budgeted, plus addition of part-time Art teacher
  1210 – Program purchase for identification
  1220 – Additional students receiving out of district supports
  2115 – Additional hours not budgeted for
  2321 – Expenses exceed budget for legal fees
  2410 – Change from Middle School Administrator to Middle School Principal, and approved contract
  2552 – Repairs in excess of budget
  2558 – Additional staffing needs and insurance costs
  2620 – Community communications exceeds budget
  2640 – Hiring and evaluation program exceeds budget
  2700 – Early Retiree insurance eligible participates
  4190 – Building capital improvements exceeds budget

OTHER FUNDS –

- ATHLETICS- Reflects all athletic positions currently filled and funds collected year to date, with the detail by sport for your review.

- SPECIAL REVENUE- Represents grants awarded during this fiscal year or carried over from the prior year.

- FOOD SERVICE- The food service program represents dollars collected through current. Expenditures represent positions filled and current purchase orders. As of this school year all students eat breakfast and lunch at no cost.

- STUDENT BODY ACCOUNT – These funds are managed by each school, Student Body Funds are raised or collected by and/or for school approved student groups in which the school district prescribes the purposes for how money is obtained and used.

- DEBT SERVICE – Represents monies allocated from taxes for a general obligation bond passed in 2015, which has now expired.

- CAPITAL PROJECTS - Represents monies transferred from General Fund and payment of outstanding debt on buses (405). Along with capital improvements to Colton High School for the Seismic Rehabilitation Grant awarded (406). Also, funds transferred by the School Board for the sole purpose of capital projects (407).

AUDIT - Our 24-25 annual audit completed December, 2025, and presented to the board during the March 2026 board meeting.

GENERAL FUND
STATEMENT OF RESOURCES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

	SOURCE	BUDGET	Y-T-D 2/28/2026	PROJECTED	TOTAL 2/28/2026	BALANCE OVER/(UNDER)
	STATE SCHOOL SUPPORT FORMULA					
1111	CURRENT YEAR'S TAXES	**$ 2,408,454.00**	$ 2,285,232.39	$ 154,605.61	**$ 2,439,838.00**	**$ 31,384.00**
1112	PRIOR YEAR'S TAXES	**38,286.00**	27,203.48	11,082.52	**38,286.00**	**-**
1114	PAYMENTS IN LIEU OF PROPERTY TAXES	**3,000.00**	1,185.39	759.61	**1,945.00**	**(1,055.00)**
1190	INTEREST ON TAX COLLECTIONS	**5,000.00**	4,226.65	773.35	**5,000.00**	**-**
2101	COUNTY SCHOOL FUND	**59,735.00**	-	-	**-**	**(59,735.00)**
3103	COMMON SCHOOL FUND	**80,999.00**	41,440.22	41,440.22	**82,880.44**	**1,881.44**
3101	STATE SCHOOL SUPPORT FUND	**6,135,947.00**	4,578,566.00	2,030,149.62	**6,608,715.62**	**472,768.62**
4801	FEDERAL FOREST FEES	**-**	-	-	**-**	**-**
	TOTAL SSF SOURCES	**8,731,421.00**	**6,937,854.13**	**2,238,810.93**	**9,176,665.06**	**445,244.06**
	NON STATE SCHOOL SUPPORT FORMULA SOURCES					
	LOCAL SOURCES					
1510	INTEREST ON INVESTMENTS	**75,000.00**	75,024.25	(24.25)	**75,000.00**	**-**
1740	CO-CURRICULAR ACTIVITIES	**-**	-	-	**-**	**-**
1412	TRANSPORTATION REIMB - OTHER DISTRICTS		131.69	-	**131.69**	**131.69**
1910	RENTALS	**5,000.00**	3,067.00	1,933.00	**5,000.00**	**-**
1940	SERVICE PROVIDED OTHER LEAS	**-**	-	-	**-**	**-**
1980	FEES CHARGED TO GRANTS	**7,500.00**	5,182.57	2,317.43	**7,500.00**	**-**
1990	MISCELLANEOUS REVENUE	**25,000.00**	3,925.19	21,074.81	**25,000.00**	**-**
	TOTAL LOCAL SOURCES	**112,500.00**	**87,330.70**	**25,300.99**	**112,631.69**	**131.69**
	OTHER SOURCES					
2102	ESD FLOW THROUGH FUNDS	**145,000.00**	175,448.98	(30,448.98)	**145,000.00**	**-**
2199	OTHER INTERMEDIATE REVENUE	**-**	-	-	**-**	**-**
3299	STATE GRANTS	**-**	-	-	**-**	**-**
4500	FEDERAL REVENUE	**-**	13,555.00	-	**13,555.00**	**13,555.00**
5300	SALE/LOSS OF FIXED ASSETS	**-**	2,172.91	-	**2,172.91**	**2,172.91**
5400	BEGINNING CASH	**701,227.00**	949,711.26		**949,711.26**	**248,484.26**
	TOTAL OTHER SOURCES	**846,227.00**	**1,140,888.15**	**(30,448.98)**	**1,110,439.17**	**264,212.17**
	TOTAL NON SSSF SOURCES	**958,727.00**	**1,228,218.85**	**(5,147.99)**	**1,223,070.86**	**264,343.86**
	TOTAL RESOURCES	**$ 9,690,148.00**	**$ 8,166,072.98**	**$ 2,233,662.94**	**$ 10,399,735.92**	**$ 709,587.92**

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26

		BUDGET	ACTUAL Y-T-D 2/28/2026	ENCUMBERED	TOTAL 2/28/2026	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
INSTRUCTION							
1111	ELEMENTARY PROGRAM K-5	$ 1,318,440.61	$ 653,808.36	$ 636,765.06	$ 1,290,573.42	27,867.19	97.89%
1121	MIDDLE SCHOOL - REGULAR	883,822.61	451,847.40	462,906.03	914,753.43	(30,930.82)	103.50%
1122	MIDDLE SCHOOL - CO-CURRICULAR	-	-	-	-	-	0.00%
1131	HIGH SCHOOL - REGULAR	1,887,029.06	786,884.48	688,760.54	1,475,645.02	411,384.04	78.20%
1132	HIGH SCHOOL - CO-CURRICULAR	24,610.67	11,172.93	11,336.93	22,509.86	2,100.81	91.46%
1150	TEXTBOOK ADOPTION	40,000.00	857.15	6,774.40	7,631.55	32,368.45	19.08%
1210	TALENT AND GIFTED	4,093.05	2,879.04	1,789.28	4,668.32	(575.27)	114.05%
1220	STUDENTS WITH DISABILITIES	210,651.00	213,412.85	163,752.00	377,164.85	(166,513.85)	179.05%
1250	RESOURCE ROOMS	540,627.71	276,181.08	251,899.12	528,080.20	12,547.51	97.68%
1281	PUBLIC ALTERNATIVE PROGRAMS	600.00	539.51	-	539.51	60.49	89.92%
1291	ENGLISH SECOND LANGUAGE	7,450.00	-	-	-	7,450.00	0.00%
	TOTAL INSTRUCTION	4,917,324.71	2,397,582.80	2,223,983.36	4,621,566.16	295,758.55	93.99%
SUPPORT SERVICES							
2114	STUDENT ACCOUNTING SYSTEM	27,000.00	22,964.52	-	22,964.52	4,035.48	85.05%
2115	ATTENDANCE/SECURITY	-	4,829.80	-	4,829.80	(4,829.80)	100.00%
2120	GUIDANCE SERVICES	-	-	-	-	-	100.00%
2134	HEALTH SERVICES	300.00	-	-	-	300.00	0.00%
2140	PSYCHOLOGICAL SERVICES	32,000.00	4,196.22	-	4,196.22	27,803.78	13.11%
2150	SPEECH PATHOLOGY & AUDITOLOGY	158,958.40	73,786.60	73,639.96	147,426.56	11,531.84	92.75%
2160	OTHER STUDENT SERVICES	35,000.00	17,921.82	13,738.02	31,659.84	3,340.16	90.46%
2190	SERVICE DIR, STUDENT SUPPORT	137,882.01	80,444.45	50,710.02	131,154.47	6,727.54	95.12%
2210	IMPROVEMENT OF INSTRUCTION	21,768.19	8,172.63	7,219.52	15,392.15	6,376.04	70.71%
2220	EDUCATIONAL MEDIA SERVICES	73,178.14	39,632.48	17,574.40	57,206.88	15,971.26	78.17%
2222	LIBRARY/MEDIA CENTER	2,030.00	990.51	988.21	1,978.72	51.28	97.47%
2225	TECHNOLOGY	23,010.81	4,741.75	-	4,741.75	18,269.06	20.61%
2230	ASSESSMENT & TESTING	7,449.45	3,228.82	3,706.12	6,934.94	514.51	93.09%
2240	STAFF DEVELOPMENT	25,000.00	699.35	-	699.35	24,300.65	2.80%

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26

			ACTUAL				
			Y-T-D		TOTAL	BALANCE FAVORABLE/	--%--
		BUDGET	2/28/2026	ENCUMBERED	2/28/2026	(UNFAVORABLE)	COMMITTED
SUPPORT SERVICES, CONTINUED		-					
2310	BOARD OF EDUCATION	81,195.00	58,008.85	15,305.93	73,314.78	7,880.22	90.29%
2321	OFFICE OF SUPERINTENDENT	286,380.72	202,679.78	89,124.29	291,804.07	(5,423.35)	101.89%
2410	OFFICE OF PRINCIPAL	812,750.00	538,461.77	306,073.27	844,535.04	(31,785.04)	103.91%
2521	FISCAL SERVICES	175,030.22	118,449.99	56,514.49	174,964.48	65.74	99.96%
2542	CARE AND UPKEEP OF BUILDINGS	1,031,862.86	736,392.84	278,587.18	1,014,980.02	16,882.84	98.36%
2543	CARE AND UPKEEP OF GROUNDS	17,175.00	5,044.39	1,801.99	6,846.38	10,328.62	39.86%
2552	TRANSPORTATION	538,185.93	364,125.78	196,630.38	560,756.16	(22,570.23)	104.19%
2558	SPECIAL ED TRANSPORTATION	105,744.56	97,700.67	66,152.44	163,853.11	(58,108.55)	154.95%
2620	DATA PROCESSING	10,000.00	8,772.09	2,412.50	11,184.59	(1,184.59)	111.85%
2640	HUMAN RESOURCES	166,371.26	117,825.46	51,620.18	169,445.64	(3,074.38)	101.85%
2669	COMPUTER & TECHNOLOGY	86,875.00	70,026.56	14,127.67	84,154.23	2,720.77	96.87%
2680	Interpretation and Translation Services	500.00	-	-	-	500.00	0.00%
2700	EARLY RETIREMENT	7,355.00	6,625.12	2,066.88	8,692.00	(1,337.00)	118.18%
	TOTAL SUPPORT SERVICES	3,863,002.55	2,585,722.25	1,247,993.45	3,833,715.70	29,286.85	99.24%
OTHER REQUIREMENTS							
4190	FACILITY IMPROVEMENTS	50,000.00	52,759.93	-	52,759.93	(2,759.93)	105.52%
5210	TRANSFER - FOOD SERVICE	50,000.00	50,000.00	-	50,000.00	-	100.00%
5210	TRANSFER - CAPITAL PROJECTS	150,990.00	150,990.00	-	150,990.00	-	100.00%
5210	TRANSFER - ATHLETICS	175,406.47	-	138,387.00	138,387.00	37,019.47	0.00%
5210	TRANSFER - TECHNOLOGY	50,000.00	50,000.00	-	50,000.00	-	0.00%
5400	PERS UAL Lump Sum Payment	-	-	-	-	-	100.00%
6110	CONTINGENCY	433,424.27	-	-	-	433,424.27	0.00%
	TOTAL OTHER REQUIREMENTS	909,820.74	303,749.93	138,387.00	442,136.93	467,683.81	48.60%
	TOTAL EXPENDITURES	$ 9,690,148.00	$ 5,287,054.98	$ 3,610,363.81	$ 8,897,418.79	$ 792,729.21	91.82%

ATHLETICS
STATEMENT OF RESOURCES AND EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

SOURCE	BUDGET	Y-T-D 2/28/2026	Encumbrances	TOTAL 2/28/2026	BALANCE OVER/(UNDER)
RESOURCES					
1702 PAY-TO-PARTICIPATE - CMS	**$ 12,000.00**	$ 12,305.00	$ (305.00)	**12,000.00**	**-**
1702 PAY-TO-PARTICIPATE - CHS	**16,000.00**	1,300.00	14,700.00	**16,000.00**	**-**
1703 GATE RECEIPTS	**10,000.00**	-	10,000.00	**10,000.00**	**-**
1704 MISC RECEIPTS	**-**	-	-	**-**	**-**
1920 DONATIONS	**2,000.00**	-	2,000.00	**2,000.00**	**-**
5200 TRANSFER FROM GENERAL FUND	**175,406.47**	-	138,387.00	**138,387.00**	**(37,019.47)**
TOTAL RESOURCES (Line 1 - Line 5)	**215,406.47**	**13,605.00**	**164,782.00**	**178,387.00**	**(37,019.47)**
REQUIREMENTS					
1122 MIDDLE SCHOOL - CO-CURRICULAR	**38,670.00**	20,333.68	5,557.45	**25,891.13**	**12,778.87**
1132 HIGH SCHOOL - CO-CURRICULAR	**149,629.27**	109,320.09	21,946.34	**131,266.43**	**18,362.84**
2552 TRANSPORTATION	**27,107.20**	21,228.80	-	**21,228.80**	**5,878.40**
TOTAL REQUIREMENTS (Line 7 - Line 9)	**215,406.47**	**150,882.57**	**27,503.79**	**178,386.36**	**37,020.11**
ENDING FUND BALANCE	**$ -**	**$ (137,277.57)**	**$ 137,278.21**	**$ 0.64**	**$ 0.64**

COLTON SCHOOL DISTRICT
ATHLETIC ANALYSIS BY SPORT CASH BASIS
FOR THE FISCAL YEAR 2025-26

	Participation	Pay-to-Participate	Gate	Other	Total Resource	Salary, Benefits	Open Position	Non-Salary	Total Cost	Net Cost	Cost per Participant
High School											
Athletic Director		$ -	$ -	$ -	$ -	$ 10,725		$ 3,686	$ 14,412	$ 14,412	
Football	29	-	-	-	-	$ 10,016		$ 7,961	17,977	17,977	620
Volleyball	27	-	-	-	-	$ 9,493		$ 4,713	14,206	14,206	526
Soccer	1	-	-	-	-	$ -		$ 115	115	115	115
Wrestling	14	-	-	-	-	$ 9,425		$ 10,694	20,119	20,119	1,437
Basketball - Boys	22	-	-	-	-	$ 8,345		$ 17,851	26,197	26,197	1,191
Basketball - Girls	18	-	-	-	-	$ 8,345		$ 8,868	17,213	17,213	956
Baseball		-	-	-	-	$ 4,999		$ 4,320	9,319	9,319	-
Softball		-	-	-	-	$ 4,999		$ 6,711	11,710	11,710	-
Track		-	-	-	-	$ -		$ -	-	-	-
Cross Country		-	-	-	-	$ -		$ -	-	-	-
Cheerleading		-	-	-	-	$ -		$ -	-	-	-
Transportation						$ 16,077		$ -	16,077	16,077	-
	111	$ -	$ -	$ -	$ -	$ 82,425	$ -	$ 64,919	**$ 147,343**	147,343	**$ 4,845**
Middle School											
Athletic Director		$ -	$ -	$ -	$ -	2,545		115	$ 2,660	$ 2,660	
Football	16	2,250	-	-	2,250	2,093		2,544	4,637	2,387	149
Volleyball	15	1,850	-	-	1,850	2,542		250	2,792	942	63
Soccer	13	-	-	-	-	-		330	330	330	25
Wrestling	10	1,200	-	-	1,200	2,076		511	2,587	1,387	139
Basketball - Boys	20	200	-	-	200	2,076		100	2,176	1,976	99
Basketball - Girls	11	1,200	-	-	1,200	2,585		3,405	5,990	4,790	435
Baseball		-	-	-	-	3,428		-	3,428	3,428	-
Softball		-	-	-	-	-		-	-	-	-
Track		-	-	-	-	1,290		-	1,290	1,290	-
Transportation						5,152		-	5,152	5,152	-
	85	$ 6,700	$ -	$ -	$ 6,700	$ 23,788	$ -	$ 7,255	**$ 31,043**	**$ 24,343**	
Other											
Boosters, Donations, Passes				$ -	$ -				-	$ -	
Totals		$ 6,700	$ -	$ -	$ 6,700	$106,213	$ -	$ 72,173	$ 178,386	$171,686	

ALL FUNDS
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

		Resources		EXPENDITURES			
Fund	Fund Title	Budget	TOTAL	Y-T-D	TOTAL ENCUMBERED	TOTAL	Balance
204	TITLE I-A	102,058.00	102,058.00	66,524.63	35,388.85	101,913.48	144.52
226	TITLE IV-A	10,394.00	10,394.00	-	10,394.00	10,394.00	-
231	TITLE II-A	12,926.00	12,926.00	59.50	-	59.50	12,866.50
236	SRSA (FEDERAL) - IMPROVE INST	45,314.00	45,314.00	24,034.36	20,491.06	44,525.42	788.58
242	EARLY LITERACY GRANT	61,481.10	61,481.10	33,465.24	21,127.66	54,592.90	6,888.20
243	MCREN Grant	-	-	-	-	-	-
248	PRESCHOOL PROMISE GRANT	297,950.00	297,950.00	129,608.61	103,406.53	233,015.14	64,934.86
252	SPED STIPEND GRANT	-	-	-	-	-	-
253	IDEA SEC 611	137,441.56	137,441.56	65,907.90	64,558.69	130,466.59	6,974.97
260	STUDENT INVESTMENT ACCOUNT	616,288.87	616,288.87	331,617.52	267,986.19	599,603.71	16,685.16
261	CESD SIA FLOW THROUGH GRANT	-	-	-	-	-	-
265	SUMMER SCHOOL GRANT	93,000.00	93,000.00	91,778.29	-	91,778.29	1,221.71
266	SAFE SCHOOL CULTURE GRANT	-	-	-	-	-	-
267	PE GRANT	60,000.00	60,000.00	35,099.32	20,392.68	55,492.00	4,508.00
269	EARLY INDICATOR AND INTERVENTION SYS	2,180.84	2,180.84	-	-	-	2,180.84
270	CARL PERKINS	9,048.98	9,048.98	2,554.44	4,445.91	7,000.35	2,048.63
273	COPS GRANT	203,407.50	203,407.50	99,287.33	65,826.00	165,113.33	38,294.17
274	MENSTRUAL DIGNITY GRANT	2,505.63	2,505.63	1,044.95	-	1,044.95	1,460.68
272	LIBRARY REVITALIZATION GRANT	-	-	-	-	-	-
278	ASPIRE - GUIDANCE SERVICES	2,415.00	2,415.00	968.28	1,168.45	2,136.73	278.27
280	MEASURE 98 - HS GRADUATIO, READINESS	256,246.83	256,246.83	97,595.01	64,592.98	162,187.99	94,058.84
281	CTE - CAREER PATHWAYS	-	-	-	-	-	-
284	OUTDOOR SCHOOL	28,582.14	28,582.14	2,704.43	12,609.00	15,313.43	13,268.71
289	SMALL GRANTS	10,000.00	10,000.00	10,524.00	210.00	10,734.00	(734.00)
296	E-RATE	52,472.43	52,472.43	10,745.35	-	10,745.35	41,727.08
297	TAP FACILITY AND LONG RANGE PLAN	-	-	-	-	-	-
298	SB1149 - CARE / UPKEEP OF BLDG	152,214.00	152,214.00	152,214.00	-	152,214.00	-
299	DONATIONS	9,000.00	9,000.00	7,236.13	920.00	8,156.13	843.87
	TOTAL	2,164,926.88	2,164,926.88	1,162,969.29	693,518.00	1,856,487.29	308,439.59

FOOD SERVICE
STATEMENT OF RESOURCES AND EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

SOURCE	BUDGET	YTD	PROJECTED	TOTAL 2/28/2026	BALANCE OVER/(UNDER)
RESOURCES					
1600 BREAKFAST AND LUNCH PROGRAM	$ 5,500.00	$ 6,855.03	$ (1,355.03)	$ 5,500.00	-
1990 MISCELLANEOUS	-	-	-	-	-
3102 STATE LUNCH MATCH	2,000.00	-	2,000.00	2,000.00	-
3199 OTHER STATE FUNDS	50,000.00	29,213.46	20,786.54	50,000.00	-
4501 NATIONAL LUNCH SUBSIDY	140,000.00	45,067.14	94,932.86	140,000.00	-
4900 COMMODITIES	20,000.00	-	20,000.00	20,000.00	-
5200 TRANSFERS IN	50,000.00	50,000.00	-	50,000.00	-
BEGINNING CASH	-	66,860.55	-	66,860.55	66,860.55
TOTAL RESOURCES (Line 1 - Line 8)	267,500.00	197,996.18	136,364.37	334,360.55	66,860.55
REQUIREMENTS					
100/200 SALARIES/BENEFITS	153,992.12	92,768.20	61,125.53	$ 153,893.73	$ 98.39
300 PURCHASED SERVICES	-	8,700.45	-	$ 8,700.45	(8,700.45)
400 SUPPLIES AND MATERIALS	107,507.88	61,638.27	62,999.60	$ 124,637.87	(17,129.99)
500 CAPITAL OUTLAY	-	-	-	$ -	-
600 OTHER OBJECTS	6,000.00	4,573.74	-	$ 4,573.74	1,426.26
TOTAL REQUIREMENTS (Line 10 - Line 14)	267,500.00	167,680.66	124,125.13	291,805.79	(24,305.79)
ENDING FUND BALANCE	$ -	$ 30,315.52	$ 12,239.24	$ 42,554.76	$ 42,554.76

FOOD SERVICE
Meals Served

		Breakfast				Lunch			
		Total	Elementary	Middle	High	Total	Elementary	Middle	High
September	2025	2,196	1,211	313	672	4,676	1,820	923	1,933
October	2025	2,579	1,442	314	823	5,355	2,098	1,101	2,156
November	2025	1,844	990	189	665	3,649	1,437	740	1,472
December	2025	1,808	1,002	209	597	3,464	1,417	719	1,328
January	2026	2,531	1,252	322	957	4,884	1,927	1,116	1,841
February	2026	2,693	1,473	349	871	4,624	1,869	1,057	1,698
March	2026	-				-			
April	2026	-				-			
May	2026	-				-			
June	2026	-				-			
Total		13,651	7,370	1,696	4,585	26,652	10,568	5,656	10,428

		Total	Elementary	Middle	High	Total	Elementary	Middle	High
September	2024	1,397	916	105	376	3,462	1,354	597	1,511
October	2024	2,522	1,543	302	677	5,094	2,116	901	2,077
November	2024	1,645	958	205	482	3,442	1,439	619	1,384
December	2024	1,637	1,059	199	379	3,268	1,258	641	1,369
January	2025	2,541	1,690	317	534	4,445	1,810	801	1,834
February	2025	2,122	1,324	265	533	3,801	1,330	961	1,510
March	2025	2,219	1,437	263	519	3,801	1,569	669	1,563
April	2025	2,614	1,464	364	786	4,828	1,651	1,071	2,106
May	2025	3,156	1,917	369	870	5,262	2,113	1,032	2,117
June	2025	1,152	699	134	319	1,713	660	414	639
Total		21,005	13,007	2,523	5,475	39,116	15,300	7,706	16,110

STUDENT BODY ACCOUNTS
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

Elementary School Student Body Account

Description	Beginning Balance	Revenue	Expendiutres	Remaining
Donations	377.95	-	86.56	291.39
Escrip	-	-	-	-
Fundraisers	3,326.45	-	-	3,326.45
Jog A Thon	3,518.34	14,654.00	2,509.61	15,662.73
Box Tops	174.28	-	-	174.28
Jog-A-Thon	-	-	-	-
Spirit & Pride	30.45	-	-	30.45
Jump Rope/Heart	-	-	-	-
Media Book Fair	1,277.84	2,427.14	1,832.88	1,872.10
Recycling	480.42	-	384.13	96.29
Title Fundraising	331.63	-	-	331.63
Site Council	420.78	356.00	-	776.78
Kindergarten Browning	214.55	10.00	-	224.55
Kindergarten Gant	112.01	-	-	112.01
Field Trips Kindergarten	-	-	-	-
Field Trips 1st Grade	(6.60)	20.00	-	13.40
Field Trips 2nd Grade	-	-	-	-
Field Trips 3rd Grade	4.70	-	-	4.70
Field Trips 4th Grade	-	-	-	-
Field Trips 5th Grade	-	-	-	-
Petty Cash	-	-	-	-
Bank Fees/Interest	-	-	-	-
NSF	-	-	-	-
Incentives	70.48	-	-	70.48
Pop Machine	322.17	-	8.68	313.49
Scholastic	58.97	-	-	58.97
Staff Room	11.68	-	-	11.68
Sunshine/Social	-	-	-	-
TOTAL ELEMENTARY ASB	10,726.10	17,467.14	4,821.86	23,371.38

STUDENT BODY ACCOUNTS
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

Middle School Student Body Account

Description	Beginning Balance	Revenue	Expendiutres	Remaining
do not use	-	-	-	-
Student Council	19.90	283.00	302.90	-
8th Grade	-	-	-	-
7th Grade	-	-	-	-
6th Grade	-	-	-	-
Revolving	3.00	-	-	3.00
Interest/Bank Fees	66.08	-	-	66.08
NSF	12.00	-	-	12.00
Fundraising	676.69	-	-	676.69
Video Club	-	-	-	-
Student Store	1,003.20	-	27.99	975.21
Yearbook	793.00	240.00	808.00	225.00
Ice Cream	-	-	-	-
TAG	66.00	-	-	66.00
SNOB	554.98	-	-	554.98
eScrip	640.30	-	-	640.30
Donations	4,032.96	-	-	4,032.96
Student Supplies	9,274.47	220.00	1,298.89	8,195.58
PE Rentals	140.50	-	-	140.50
Box Tops	779.00	-	-	779.00
Lego Robotics	31.51	-	-	31.51
PBIS	2,659.93	-	22.79	2,637.14
Fred Meyer Community Rewards	920.02	34.65	-	954.67
Viking Ticket Store	189.96	-	-	189.96
Distict Fund	750.34	8,305.00	6,805.00	2,250.34
Cash on Hand	-	-	-	-
TOTAL MIDDLE ASB	**22,613.84**	**9,082.65**	**9,265.57**	**22,430.92**

STUDENT BODY ACCOUNTS
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

High School Student Body Account

Description	Beginning Balance	Revenue	Expendiutres	Remaining
do not use	-	-	-	-
Annual/Journalism	2,232.80	3,650.00	1,187.52	4,695.28
Athletic Director	3,367.59	4,006.25	2,856.25	4,517.59
Botany/Ecology Club	-	-	-	-
Business Mgmt (Student Store)	-	-	-	-
Life Skills	123.46	-	123.46	-
Cheerleading	705.39	-	-	705.39
Trap Shooting Club	3,326.00	1,260.00	4,570.25	15.75
Class of 2023	-	-	-	-
Class of 2024	-	-	-	-
Class of 2025	993.32	-	-	993.32
Class of 2026	1,438.29	-	-	1,438.29
Class of 2027	(9.54)	2,013.50	2,500.00	(496.04)
Class of 2028	-	722.80	-	722.80
District Athletics	473.92	27,377.49	-	27,851.41
District Course Fees	-	-	-	-
District Food Service	1,174.38	220.00	-	1,394.38
District Textbook Repair/Replace	54.00	-	-	54.00
District Chemeketa Fees	(6,596.00)	6,596.00	-	-
Drama Club (Fall Play)	8,231.33	-	19.99	8,211.34
Band	-	-	-	-
Football Donations	8,186.79	260.00	2,583.12	5,863.67
Equestrian	-	-	-	-
FFA Club	633.46	150.00	213.31	570.15
Robotics Club	-	3,669.25	-	3,669.25
Geology (Science Support)	-	-	-	-
HS Student Body (ASB)	3,851.76	4,415.60	2,031.39	6,235.97
Senior Project Proposal Fund	614.25	-	-	614.25
Honors Society	-	176.75	-	176.75
Hospitality	400.00	-	-	400.00
Vending Machine Projects	3,608.14	545.00	322.08	3,831.06
Industrial Engineering	40.00	-	-	40.00
JAZZ Choir (Spring Musical)	9,547.41	-	-	9,547.41
President Freedom Scholarship Fun	-	-	-	-

STUDENT BODY ACCOUNTS
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

Planner Fund-Office of Principal	-	-	-	-
Principals Fund	3,935.72	-	761.81	3,173.91
SNOB	82.21	-	-	82.21
Service Club/Viking Volunteers	-	-	-	-
Spanish Club	1,939.02	-	-	1,939.02
Coffee Cart	1,700.91	4,514.06	1,998.93	4,216.04
Student Parking Fund	4,925.00	420.00	-	5,345.00
Sunshine Fund	-	-	-	-
Carol Reynolds Scholarship	31,272.94	-	1,000.00	30,272.94
In/Out	15,509.96	1,020.00	1,306.14	15,223.82
NSF	884.30	-	25.00	859.30
Plato Summer School	-	-	-	-
Lutheran Cmty Fndn Scholarship	10,001.00	-	5,000.00	5,001.00
Thrivent Scholarship	-	-	-	-
Harold LaFountaine Scholarship	70.00	1,500.00	-	1,570.00
Mock Trial	-	-	-	-
Volunteer Firefighting Scholarship	1,667.00	-	1,000.00	667.00
TOTAL HIGH ASB	114,384.81	62,516.70	27,499.25	149,402.26

DEBT SERVICE
STATEMENT OF RESOURCES AND EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

SOURCE	BUDGET	Y-T-D 2/28/2026	PROJECTED	TOTAL 2/28/2026	BALANCE OVER/(UNDER)
RESOURCES					
1111 CURRENT TAXES LEVY	$ -	$ -	-	$ -	-
1112 PRIOR TAXES LEVY	-	95.48	-	95.48	95.48
1190 INTEREST AND PENALTIES	-	-	-	-	-
1510 INTEREST EARNED	-	-		-	-
BEGINNING CASH	-	(95.48)	-	(95.48)	(95.48)
TOTAL RESOURCES (Line 1 - Line 5)	-	-	-	-	-
REQUIREMENTS					
610 PRINCIPAL PAYMENT	-	-	-	-	-
620 INTEREST PAYMENT	-	-	-	-	-
TOTAL REQUIREMENTS (Line 7 - Line 8	-	-	-	-	-
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -

FUND 405 CAPITAL PROJECTS
VEHICLE REPLACEMENT
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

SOURCE	BUDGET	Y-T-D 2/28/2026	PROJECTED	TOTAL 2/28/2026	BALANCE OVER/(UNDER)
RESOURCES					
5200 TRANSFER FROM GENERAL FUND	**$ 150,990.00**	**$ 150,990.00**	-	**$ 150,990.00**	**$ -**
BEGINNING CASH	**-**	-	-	**-**	**-**
TOTAL RESOURCES (Line 1 - Line 2)	**150,990.00**	**150,990.00**	**-**	**150,990.00**	**-**
REQUIREMENTS					
VEHICLE PURCHASE	**-**	-		**-**	**-**
DEBT SERVICE (LEASE PAYMENTS)	**150,990.00**	150,990.00	-	**150,990.00**	**-**
TOTAL EXPENDITURES (Line 4 - Line 5)	**150,990.00**	**150,990.00**	**-**	**150,990.00**	**-**
ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FUND 406 CAPITAL PROJECTS
SEISMIC REHABILITATION
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

SOURCE	BUDGET	Y-T-D 2/28/2026	PROJECTED	TOTAL 2/28/2026	BALANCE OVER/(UNDER)
RESOURCES					
5200 TRANSFER FROM GENERAL FUND	$ -	$ -	-	$ -	$ -
3299 STATE FUNDS	**1,765,900.00**	**1,765,900.00**	-	**1,765,900.00**	-
BEGINNING CASH	-	-	-	-	-
TOTAL RESOURCES	**1,765,900.00**	**1,765,900.00**	-	**1,765,900.00**	-
REQUIREMENTS					
ENGINEERING	**39,498.80**	39,498.80	-	**39,498.80**	-
GEOTECHNICAL	-	-	-	-	-
MATERIALS TESTING	-	-	-	-	-
EVALUATE AND RETROFIT (ASCE 41-17 T3)	-	-	-	-	-
CONSTRUCTION MANAGEMENT	**12,240.00**	12,240.00	-	**12,240.00**	-
CONSTRUCTION	**1,698,769.52**	1,698,769.52	-	**1,698,769.52**	-
SPECIAL INSPECTIONS	**3,823.50**	3,823.50	-	**3,823.50**	-
CONSTRUCTION PERMIT FEES	-	-	-	-	-
RELOCATION, MOVING	**11,568.18**	11,568.18	-	**11,568.18**	-
TOTAL EXPENDITURES	**51,738.80**	**51,738.80**	-	**51,738.80**	-
ENDING FUND BALANCE	**$ 1,714,161.20**	**$ 1,714,161.20**	$ -	**$ 1,714,161.20**	$ -

FUND 407 CAPITAL PROJECTS
DISTRICT CAPITAL PROJECTS
STATEMENT OF RESOURCES AND EXPENDITURES
FOR THE FISCAL YEAR 2025-26
AS OF FEBRUARY 28, 2026

SOURCE	BUDGET	Y-T-D 2/28/2026	PROJECTED	TOTAL 2/28/2026	BALANCE OVER/(UNDER)
RESOURCES					
5200 TRANSFER FROM GENERAL FUND	$ -	$ -	-	$ -	$ -
3299 STATE FUNDS	-	-	-	-	-
BEGINNING CASH	-	442,731.00	-	**442,731.00**	**442,731.00**
TOTAL RESOURCES (Line 1 - Line 2)	-	**442,731.00**	-	**442,731.00**	**442,731.00**
REQUIREMENTS					
CAPITAL IMPROVMENTS	-	340,765.64	22,394.25	**363,159.89**	**(363,159.89)**
TOTAL EXPENDITURES (Line 4 - Line 5)	-	**340,765.64**	**22,394.25**	**363,159.89**	**(363,159.89)**
ENDING FUND BALANCE	$ -	$ 101,965.36	$ (22,394.25)	$ 79,571.11	$ 79,571.11

Projects

COPS Grant, Lighting and Door Access	29,839.86	22,394.25	52,234.11
Seismic Upgrades paid by District	87,665.78	-	87,665.78
HS Exterior Repair	223,260.00		223,260.00
Total	***340,765.64***	***22,394.25***	***363,159.89***

MARCH OVERVIEW

Executive Summary

The district is seeing a rebalance of student enrollment. The HS has lost some students to virtual options in the district, while a few students have departed for home school or moved out of CSD. The district is bracing for another increase in student's at CES. The initial expected student count could run to close to a 12% for the 26-27. This is likely due to the small classes that CES has to offer as well as the start of the preschool program.

The district's approach to invest in the science of reading will result in further staffing costs, in order to focus on small class sizes. In addition, the continual focus on instructional refinement will result in a greater need for professional learning. These moves will also adjust both a reduction or elimination of classroom blends. In addition, the district is giving some considering for retaining this years 5th graders at CES for next year, but that is not a final one. This potential move will allow for further reading and math intervention. Now these decisions will be finalized in the new few weeks. Upon returning from spring break, the DO will have a preliminary budget built with a staffing plan ready to present to the budget committee.

Currently for spring of 2026, Dr. Steve Underwood, CEO- Veritas Education and Dr. Buckner have a plan to focus on a significant change process to overhaul the elementary science of reading instruction. Currently, the focus is foundational phonics work along with building consistency with shared routines across each grade level. The focus is that the teachers are working hard to improve and align grade level routines, phonics, fluency and accurate in an effort to master letters, sounds and blends. This goal leads to reading as is demonstrated after another 12 weeks of hard work from the CES team.

Here is a reminder of summary of the work ahead of us this spring:

February – June 2026

1. Dr. Underwood will conduct one onsite workshop. The draft plan includes three separate collaboration times with different teacher groups:
    1. Part of the day with PreK teachers to align their early literacy instruction with the elementary.
    2. Part of the day with Middle School ELA Teachers to align on an understanding of literacy for the middle grades.

3. Part of the day with K-5 Teachers to deepen their understanding of data and how to make it actionable.
2. Dr. Underwood will be collaborating with Dr. Buckner (virtual) to help him work out the complexities of a new schoolwide schedule that better prioritizes effective literacy instruction. Their collaboration will likely also include ongoing problem solving to refine current instructional practices and answer questions that teachers need help with.
3. Dr. Underwood has created a resource called Instructional Routine Cards. The resource is small book that can be used as a quick reference for teachers and is a professional learning resource to reinforce what Dr. Underwood has been working on with teachers throughout the year. Dr. Underwood will be delivering enough copies of the book for all our teachers and the paras who help with literacy.

In addition, after the loss of the full time math teacher after the 23-24 school year, a replacement did not last long and then the staffing limitations brought the math learning to standstill. As a result, the 24-25 learning in math was underwhelming. Mr. Davis has done some strong work during the first half of the year to recover the lost math instruction from the past few years. We have shown the improved average increase in math outcomes for the middle grades at some grades. We celebrate the student's growth, but are not satisfied. The limited growth in math outcomes demonstrates the need for the students to have guided invention for math and reading for students. Mr. Milan and his team are working to create a well laid out plan for CMS.

Highlights:

Preschool

Kindergarten Round Up is right around the corner and Preschool Sign Ups will launch in the next few days.

CES -

Read across America was this past week. I was able to read to a 2nd grade class on Tuesday. It was very enjoyable to spend some time in the classroom. Thank you to the other board members who came down to CES and read on Tuesday.

CMS

CMS continues to be filled with energy, growth, and opportunity for both students and staff. On February 27th, our teaching staff participated in Professional Development during our Inservice Day, revisiting MAP scores, attendance, and behavior data. The focus was on identifying practical strategies to reinforce student progress, strengthen personal commitment, and enhance the overall student experience. In addition, our PE staff will be engaging in a dedicated Professional Development session centered on Health curriculum to further support student wellness and learning.

This week, on March 4th and 5th, students will be traveling to Oregon City to visit the Historic Museum, providing a valuable opportunity to connect classroom learning to local history. Looking ahead, Baseball and Softball practices officially begin March 9th. We are excited to welcome new personnel,

Jason Stewart and Kassidy Gerber, who bring extensive knowledge of their sports and a strong commitment to student-driven success. Also on March 9th, the Board will be meeting to discuss the Secondary Plan.

Student leadership continues to make a positive impact on campus culture. On Thursday, March 5th from 4:15–5:15 PM, students will participate in planning efforts tied to an upcoming fundraiser to support student celebrations. The Oak Tree Fundraising event will begin sales on March 30th, with order forms due April 14th, final orders submitted April 16th, and delivery scheduled for May 6th around 2:00 PM. Keep an eye out for information so you can enjoy a pastry while supporting a CMS student.

We are also working in partnership with Clackamas to potentially host a free book giveaway event for our students, tentatively scheduled around March 17th. This opportunity would provide thousands of books for middle and high school students to select and take home, continuing our commitment to literacy and access.

Additional upcoming events include Bingo Night on March 10th at 5:00 PM, led by Chloe Elliott, to support eighth-grade graduation activities, trips, and field day. The Class of 2030 High School Night will take place on March 16th from 6:30–7:50 PM to support 8th grade transitions. On March 18th, we will host our CMS Holocaust Speaker, emphasizing the importance of remembrance and honoring personal stories. Students interested in the Washington, D.C. trip in March 2027 can sign up with Mrs. Collins in Room 124 for what promises to be an incredible travel and learning experience.

There is much to celebrate at CMS as we continue building strong academics, meaningful experiences, and lasting traditions together.

- We’re still looking for more athletes to join Softball (March 9th) and Track, come be part of something awesome! Track practice has already begun, but it’s not too late to sign up. Stop by the office and get involved!
- Want to see your pet featured on the CMS Broadcast? We’d love that! Email a photo along with 3–4 sentences about your furry (or scaly!) friend to Mr. Salsman.
- Field trips are right around the corner! If you still need to turn in forms or funds for Wednesday or Thursday, please get those to Mrs. Collins or Mr. Salsman as soon as possible. If you need a sack lunch for the trip, be sure to let us know today.

CHS is just a few weeks away from conferences. The district has posted to fill the vacant CTE position.

- Last Friday - for Inservice Day - the teachers engaged in professional learning around "Providing Effective Feedback". They learned about some of the best strategies for providing effective teacher feedback and selected strategies to implement in their classrooms over the next two weeks to then reflect upon when we meet again on March 13. We also dug into the MAP data from Winter and made decisions as to how to help student improve their performance.
- Last weekend, our wrestling team headed to their State competition to support Justin Kilman and Sam Starr. Justin placed 3rd and Sam placed 4th.
- Our Junior class is having a yard sale this Friday and Saturday to raise money for Prom. It is by donation. Nothing is priced. Please see the Colton Community Facebook for details. Come out to support our Prom efforts.
- Baseball and Softball practices have started, and our teams are looking great so far!

- Our OBOB team will be going to the OBOB Regionals March 7th at Ida B Wells Elementary School.
- World Water Day will be taking place at Camp Colton, encouraging students to connect classroom learning with real-world environmental stewardship. Activities are designed to be accessible and engaging for a wide range of ages, making this a meaningful experience for students, families, and educators alike. It happens during Spring Break on Sunday, March 22 from 1-4 at Camp Colton. Admission is free.
- Classified Employee Appreciation Week! This is the week that we recognize everything that our office staff, paraprofessionals, media specialists, campus monitors, kitchen monitors, custodial and maintenance staff, and drivers do to keep our schools running smoothly. Your hard work and dedication do not go unnoticed. We appreciate you!" Thank you for your tireless dedication, from the office to the classroom to the grounds. We couldn't do this without you!"
- On February 13 and 14, we hosted the Boy's District Wrestling Meet. More than 15 teams were here at Colton High School to compete. Our wrestlers did well. Justin Kilman placed second. Tripptin placed 4th. Sam Bjorn placed 3rd. Blake Thompson - 6th For the girls, Sam Starr placed 1st and Bonnie Foster placed 6th. We received very good feedback about the organization, facilities, and custodial services.
- On February 14, some members of our FFA Chapter went to their District Convention, which was held at Sandy High School, where they competed in some of the contests there.
- Unfortunately, our girls and boys basketball seasons are coming to an end. Both teams put forth lots of effort and played well. The playoff games were truly exciting to watch and hear about.
- On February 18, we had our spring Red Cross Blood drive organized by Senior Payton Herbison. Payton and her team collected a record units of blood.
- Our OHSET Club competed last week at their district meet from February 19-22.Taylor Thomas got 1st in Western horsemanship, 2nd for saddle seat, 2nd on cow sorting, 3rd on trail equitation, and 3rd on hunt seat. Ali Norrie got 3rd on the in-hand trail. Molly Nolte and Katherine Kady took 5th no bi-wrangle. Kendall clinched 5th on trail equitation, Finally, our Colton Team won 3rd for versatility and 5th for in-hand obstacle.

CHS & CMS are working on transitioning into spring sports and the weather warms up. Contests begin the week before spring break for the Viking Athletes.

Colton School District 53

Code: KI
Adopted: 10/08/07
Readopted: 5/09/11; 5/14/18
Orig. Code: KI

Public Solicitation in District Facilities

Students and staff are to be protected from intrusions by announcements, posters, bulletins and communications of any kind from individuals and organizations not directly connected with the schools.

Fund raising by nonschool agencies or for nonschool activities during school hours will not be permitted without prior approval of the superintendent and/or principal.

Demonstrations of services or materials and canvassing of students or employees for the purpose of selling products or services shall not be permitted in either the district's schools or grounds, unless authorized by the superintendent and/or principal.

No non-school-sponsored organization or individual may solicit funds or sell tickets within the district without first securing permission through the superintendent and/or principal.

Whenever possible, solicitation should occur during nonclassroom time.

The solicitation and sale of travel services to students is prohibited on district property, at activities under the jurisdiction of the district and at interscholastic activities administered by a voluntary organization .

This includes sale of services to students by any person or group that sells, provides, furnishes, contracts for, arranges or advertises travel services.

The administration of surveys, questionnaires and requests for information by non-school-connected organizations are disallowed. Exceptions may be approved by the superintendent. In the event an exception is granted for the administration or distribution of a survey created by a third party, the district will provide an opportunity for the student's parent to inspect such survey upon request, before the survey is administered or distributed by a school to a student, as required by the Every Student Succeeds Act of 2015 (ESSA). Any district survey containing any "covered survey items"[1] as defined by ESSA, may also be inspected by parents.

Parents may also request that their student be excused from participation in such surveys. Requests may be submitted in accordance with the provisions of Board policy KAB - Parental Rights and accompanying administrative regulation.

[1] "Covered survey items" under the ESSA include one or more of the following items: political affiliations or beliefs of the student or the student's family; mental and psychological problems of the student or the student's family; sex behavior or attitudes; illegal, anti-social, self-incriminating or demeaning behavior; critical appraisals of other individuals with whom respondents have close family relationships; legally recognized privileged or analogous relationships, such as those of lawyers, physicians and ministers; religious practices, affiliations or beliefs of the student or the student's parent; and income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such a program.

As required by law, the superintendent shall ensure that notification is provided to parents of students at least annually at the beginning of the school year or when enrolling students for the first time in school, of the specific or approximate dates during the school year when such surveys are scheduled or expected to be scheduled. The rights provided to parents under this policy transfer to the student when the student turns 18 years of age or is an emancipated minor under applicable state law.

The district recognizes its responsibility to protect student privacy. Personal information that may be collected as a result of such surveys will be released only with prior, written parental permission, unless as otherwise provided by ESSA and/or the provisions of Board policy JOB - Personally Identifiable Information.

END OF POLICY

Legal Reference(s):

ORS 332.107 ORS 339.880

32 OR. ATTY. GEN. OP. 209 (1965)
46 OR. ATTY. GEN. OP 239 (1989)
Protection of Pupil Rights, 20 U.S.C. § 1232h (2012); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2017).
Every Student Succeeds Act, 20 U.S.C. § 7928 (2012).
Family Education Rights and Privacy Act, 20 U.S.C. § 1232g (2012).

Cross Reference(s):

IGDK - Nonschool-Sponsored Study and Athletic Tours/Trips/Competitions
KG - Community Use of District Facilities
KJA - Materials Distribution

Colton School District 53

Code: KJA
Adopted: 10/08/07
Readopted: 5/09/11; 5/14/18
Orig. Code: KJA

Materials Distribution**

Requests by individuals or groups to distribute pamphlets, booklets, flyers, brochures and other similar materials to students for classroom use or to take home shall be submitted to the administration. Materials and the proposed method of distribution shall be subject to review.

Materials shall be reviewed based on legitimate educational concerns. Such concerns include: the material is or may be defamatory; the material is inappropriate based on the age, grade level and/or maturity of the reading audience; the material is poorly written, inadequately researched, biased or prejudiced; the material contains information that is not factual; the material is not free of racial, ethnic, religious or sexual bias; or the material contains advertising that violates public school laws, rules and/or policy, is deemed inappropriate for students or that the public might reasonably perceive to bear the sanction or approval of the district.

The administration shall determine distribution procedures. Such procedures may include:

1. Distribution to each student before or after class if materials are not directly related to the instructional goals;

2. Notification to students or parents of the availability of the materials in a specified location if this procedure is deemed less disruptive to the educational process; or

3. Solicitation of school-related groups such as parent organizations to distribute materials.

The practice of distributing pamphlets, booklets, flyers, brochures and other similar materials shall be periodically reviewed to ensure that the mere volume of requests has not become an interruption to the educational process.

END OF POLICY

Legal Reference(s):

ORS 332.107

46 OR. ATTY. GEN. OP. 239 (1989).

Cross Reference(s):

IIAD - Special Interest Materials
KI - Public Solicitation in District Facilities

Colton School District 53

Code: JECB
Adopted: 10/08/07
Revised/Readopted: 6/11/18; 5/13/19; 2/13/23; 4/08/24
Orig. Code: JECB

Admission of Nonresident Students

The district may enroll nonresident students as follows:

1. Interdistrict Transfer Agreement. By written consent of the affected school boards, the student becomes a resident student of the attending district thereby allowing the attending district to receive State School Fund moneys;

2. Tuition Paying Student. By admitting nonresident student with tuition, whereby neither affected districts are eligible for State School Fund moneys;

3. Court Placement. If a juvenile court determines it is in the student's best interest, a student placed in a substitute care program outside the district will continue to be considered a resident student and allowed to attend the school the student attended prior to placement. The public agency placing the student in a substitute care program will be responsible for the transportation of the student, if public agency funds are available.

The Board shall deny regular school admission to nonresident students who are under expulsion from another district for a weapons policy violation. The Board may, based on district criteria, deny admission to nonresident students who are under expulsion from another district for reasons other than a weapons policy violation.

Consent for Admission of a Nonresident Student by Interdistrict Transfer or Consent for Admission of a Tuition Paying Student

Annually, by April 15th, the Board shall establish the number of student transfer requests into the district, and out of the district, to which consent will be given for the upcoming school year.

The Board may not consider nor ask for any information from the student about race, religion, sex, sexual orientation, ethnicity, national origin, disability, health, whether a student has an individualized education program (IEP) or the terms of that IEP, identified as talented and gifted, income level, residence, proficiency in English, athletic ability, or academic records. The Board may not request or require the student to participate in an interview, tour any of the schools or facilities, or otherwise meet with any representatives of the school or district prior to the district deciding whether to give consent.

The Board may ask for the student's name, contact information, date of birth, grade level, whether the student may be given priority on consent for admission (see the following paragraph for priorities), information about which schools the student prefers to attend, and whether the student is currently expelled.

If the number of students seeking consent exceeds the number of spaces, the Board will use an equitable lottery selection process. The process may give priority to students who have siblings currently enrolled in the district; who previously received consent for admission because of a change in legal residence; or who attended a public charter school located in the same district in which the student seeks to attend, for three consecutive years, completed the highest grade offered by the public charter school, and did not enroll and attend school in another district following completion of that highest grade in the public charter school.

The Board may revise the maximum number of students to whom consent will be given at a time other than the annual date established by the Board if there are no pending applications for consent.

If the Board decides not to give consent to a student the Board must provide a written explanation to the student.

The district may require minimum standards of behavior and/or attendance once the student has been accepted. The minimum standards must be the same for all students that are given consent. The district is not allowed to establish minimum standards for academics as a criteria for the student to remain in the district. Students whose consent is revoked for violation of set attendance and/or behavior standards will not be allowed to apply for consent to return to this district in the same or the following school year.

The Board may determine the length of time the consent is given. Any limitations in length of time must be applied consistently among all students to whom consent is given.

The district is not required to provide transportation outside the boundaries of the district. The student will be allowed to use existing bus routes and transportation services of the district. Transportation will be provided if required by federal law.

The attending district is responsible for a free appropriate public education for those students on an IEP.

END OF POLICY

Legal Reference(s):

ORS 174.100
ORS 327.006
ORS 329.485
ORS 335.090
ORS 339.115 - 339.133
ORS 339.141
ORS 339.250
ORS 343.221
ORS 433.267
OAR 581-021-0019

Cross Reference(s):

JEC - Admissions

COPS Grant Contract Award for Door Access and Security Cameras

We started our process by accepting bids for the door access upgrade at Colton High School.

Bidders Included:

Coram
CVE
Innova
Security Monster
Blue Horizons

After working with our technology support at Clackamas ESD, Security Monster was selected for the reasons of price, security around the upgrade being recommended and the overall improvement to our existing system. This appropriation request was approved by the board with 75 percent being paid by the COPS grant and 25 percent paid by the district.

Our approach was to work on the improvement of one site and if all went well we would consider them for other sites. The upgrade to Colton High School was completed in December.

Before we continue with upgrading access at middle and elementary we have a more pressing matter of cameras not working at high school and elementary. We have learned that pairing our cameras with our new door access system at the high school the entire system will be more synchronized. Therefor we are recommending that the Board approve the contract award for camera upgrades for all sites to Security Monster. The total camera upgrade costs is bid at $160,287.05 with 75 percent being paid by the COPS grant and 25 percent paid by the district.

We are also recommending for the board to approve the contract award to Security Monster to extend access upgrades at the elementary, middle and preschool. The contract not to exceed $100,000 with 75% paid by the COPS grant and 25% paid by the district.

The total cost to the district for access control and camera upgrade is estimated at $76,085.