Program, Budgeting, and Accounting Manual

For Education Agencies and Education Service Districts in Oregon

2028 Edition

Contents

State Board Policy **6**

Foreword **7**

Acknowledgements **8**

Chapter 1: Introduction and Framework **9**

Purpose of the PBAM **9**

Legal Authority **9**

Scope and Application **9**

Accounting Principles and Framework **10**

Oregon-Specific Considerations **10**

Updates and Revisions **11**

Chapter 2: Financial Reporting in Oregon's Education System **12**

Purpose of Financial Reporting **12**

PBAM and COA Compliance **15**

Compliance Requirements 15

Charter and Recovery Schools 16

Oregon's Chart of Account Codes **22**

Fund Dimension **22**

100 – 500 GOVERNMENTAL FUND TYPE 22

600 PROPRIETARY FUND TYPE 23

700 FIDUCIARY FUND TYPE 23

800 GOVERNMENT WIDE REPORTING FUND 24

Object/(General Ledger) Dimension **25**

1000 ASSETS 37

2000 DEFERRED OUTFLOWS 45

3000 LIABILITIES 47

4000 DEFERRED INFLOWS 50

5000 FUND BALANCE/NET POSITION 52

6000 REVENUES / RESOURCES / ADDITIONS 55

7000 EXPENDITURES / EXPENSES / DEDUCTIONS....65
8000 TRANSFERS / OTHER FINANCING....81
9000 BUDGET OBJECTS....83
Function Dimension....25
1000 INSTRUCTION....25
2000 SUPPORT SERVICES....26
3000 ENTERPRISE AND COMMUNITY SERVICES....32
4000 FACILITIES ACQUISITION AND CONSTRUCTION....33
5000 OTHER USES (NON-DEBT, NON-TRANSFER)....34
6000 DEBT SERVICE....35
7000 TRANSFERS....35
8000 OPERATING CONTINGENCY....35
9000 UNAPPROPRIATED ENDING FUND BALANCE / RESERVES....35
Grant Dimension....84
000 NON-GRANT DESIGNATIONS....84
100 LOCAL/REGIONAL/PRIVATE GRANTS....84
200-400 STATE GRANTS....84
500-800 FEDERAL GRANTS....93
Program....99
0000 NON PROGRAM/OPERATIONAL....99
1000 INSTRUCTIONAL PROGRAMS....99
2000 SPECIAL PROGRAMS....102
3000 TARGETED STUDENT SUPPORT....104
4000 TARGETED STUDENT SUPPORT, CONT....110
5000 COMMUNITY & ENRICHMENT PROGRAMS....112
6000 ADULT & CONTINUING EDUCATION....114
7000 CHILD NUTRITION....115
Curriculum Dimension....116
00 NON-INSTRUCTIONAL / GENERAL OPERATIONS....0

10 CORE ACADEMIC 0
20 OTHER ACADEMIC 1
30 CAREER & TECHNICAL EDUCATION (CTE) 1
40 21ST CENTURY LEARNING 2
50 EXTRACURRICULARS 2
Accountability Measure Dimension 4
Location Dimension 116
Chapter 3: Budgeting and Budgetary Accounting 6
Purpose of Budgeting 6
Legal Authority and Oversight 6
Budgetary Principles 7
Overview of the Local Budget Process (ORS 294) 8
Budgetary Approaches 9
Financial Forecasting and Planning 9
Capital and Grant Program Budgeting 9
Oregon's Commitment to Transparency 10
Chapter 4: Governmental Accounting in Oregon 11
Purpose 11
Generally Accepted Accounting Principles (GAAP) Hierarchy 11
Fund Accounting 11
Key Principles 11
Measurement Focus and Basis of Accounting 12
Basis of Accounting Used by Oregon Education Agencies 12
Transaction Types 13
Financial Statement Elements 13
Capital Assets and Debt 14
Chapter 5: Internal Controls, Compliance, and Audit 15
Purpose 15
COSO Framework 15

Roles and Responsibilities **16**
Key Control Procedures **16**
Compliance Requirements **17**
Audits **17**
Examples of Audit Issues Observed in Governmental Financial Audits **17**
Continuous Improvement **18**
Chapter 6: Financial Reporting Requirements **19**
Purpose **19**
The Reporting Entity **19**
Financial Reporting Model **20**
Determining When Enterprise Fund Reporting Is Required **20**
Budgetary Reporting **21**
Capital Assets **21**
Liabilities and Debt **23**
Revenues and Expenditures **34**
Revenue Classification 35
Expenditure Classification 37
Required Disclosures **38**
Changes and Errors **41**
Materiality Considerations **43**
Chapter 7: Cost Accounting and Program Reporting **45**
Purpose **45**
Direct vs. Indirect Costs **45**
Allocation Methodologies **45**
Cost Allocation vs. Indirect Cost Rates **46**
Federal Cost Principles **46**
Program Cost Reporting **47**
Example – Title I Program Cost Analysis (Illustrative) 47
District Checklist for Program Cost Reporting 48

Chapter 8: Activity Fund Management 49

Accounting and Reporting for Student Activity Funds 49

1. Ownership and Purpose 49

2. Fund Classification and Control 49

3. Student Participation in Spending Decisions 50

4. Budgeting and Reporting 50

5. Allowable and Prohibited Expenditures 51

6. Transfers and Fund Balances 51

7. Internal Control Requirements 51

8. Training and Oversight 52

Appendices 53

Appendix A – Key definitions, acronyms, and abbreviations 53

Appendix B – Budget Forms & Journal Entries 57

Appendix C – Internal Controls & Month-End Close 57

Appendix D – Example Financial Statements and Disclosures: 57

Appendix E – Federal & Special Program Guidance 57

State Board Policy

It is the policy of the Oregon State Board of Education and a priority of the Oregon Department of Education that there shall be no discrimination or harassment on the grounds of race, color, sex, marital status, religion, national origin, age, sexual orientation, or disability in any educational programs, activities, or employment.

Questions about equal opportunity and nondiscrimination should be directed to the Deputy Superintendent of Public Instruction, Oregon Department of Education, 255 Capitol Street NE, Salem, Oregon 97310. Phone: (503) 947-5740.

The **Fiscal Transparency Unit, Office of Finance** produced this manual. It may be accessed on the Fiscal Transparency Unit webpage. All or any part of this manual may be reproduced for educational purposes without permission from the Oregon Department of Education.

Foreword

This edition of the *Program Budgeting and Accounting Manual (PBAM)* reflects an important moment of transition for Oregon's education system. As expectations for transparency, accountability, and alignment continue to evolve, so too must the systems that support how we understand and steward public resources.

The modernization of the Chart of Accounts and PBAM is not simply a technical update. It is a foundational step toward ensuring that financial data is timely, consistent, and meaningfully connected to the outcomes we are working to achieve for students. By strengthening the way we organize and report financial information, we are creating a system that better supports decision-making at the classroom, school, district, and state levels.

This work is grounded in a clear purpose: to provide greater clarity on how resources are used, to reduce unnecessary complexity for local systems, and to enable more accurate and transparent comparisons across Oregon's schools and districts. These changes are also designed to align with broader statewide efforts to connect investments to outcomes and to support continuous improvement across the education system.

We recognize that this shift represents a significant change. Successful implementation will require thoughtful planning, strong partnerships, and ongoing support. The Oregon Department of Education is committed to working alongside districts, education service districts, and partners across the state to ensure this transition is both manageable and meaningful.

This manual reflects the collective expertise and commitment of educators, business officials, and partners who contributed their time and insight throughout this process. Through the engagement of Early Adopters and with the additional time to implement, this work will evolve the PBAM from a static document to a living resource: both technical adjustments and necessary change will be made at regular intervals. This work ensures that Oregon continues to move toward a more coherent, transparent, and responsive education system.

Together, we are building the infrastructure necessary to support not only compliance, but clarity, trust, and improved outcomes for every student in Oregon.

Dr. Charlene Williams

Acknowledgements

The **Chart of Accounts Review Committee**, as required under **ORS 327.511**, included representatives from:

- The Legislative Revenue Office
- The Legislative Fiscal Office
- The Oregon Department of Administrative Services
- Education organizations representing kindergarten through grade 12

We extend gratitude to the dedicated district and ESD staff who contributed their time, expertise, and insight. Their work ensures the PBAM reflects both **national best practice** and **Oregon-specific needs**.

Your commitment strengthens fiscal transparency and accountability in Oregon's schools, supporting students and communities statewide.

Chapter 1: Introduction and Framework

Purpose of the PBAM

The **Program Budgeting and Accounting Manual (PBAM)** establishes the uniform financial accounting and reporting framework for Oregon's school districts, education service districts (ESDs), and charter schools. It ensures that all Oregon Education Agencies (EAs) prepare and report financial information in a consistent manner, enabling:

- Compliance with **state law** and **federal requirements**,
- Comparability of financial data across EAs,
- Transparency for policymakers and the public, and
- Accountability for the stewardship of public funds.

The PBAM is the authoritative reference for Oregon's standardized chart of accounts and financial reporting requirements and provides guidance on applying applicable state and federal laws and accounting standards within Oregon's K–12 education system.

Legal Authority

The PBAM is established under **ORS 327.511**, which requires the Oregon Department of Education (ODE), with the advice of the Chart of Accounts Review Committee, to develop and maintain a standardized chart of accounts for education agencies.

It is also guided by:

- **Oregon Local Budget Law (ORS Chapter 294)**,
- **Oregon Administrative Rules** governing financial reporting,
- **Governmental Accounting Standards Board (GASB)** pronouncements,
- **Uniform Grant Guidance (2 CFR 200)** for federal funds, and
- **NCES Financial Accounting Handbook** standards for national comparability

Scope and Application

This manual applies to all Oregon Education Agencies, including:

- School Districts,

- Education Service Districts (ESDs),
- Charter Schools authorized by districts or the State Board of Education, and
- Other entities required to report financial data to ODE.

The PBAM is authoritative for Oregon's standardized chart of accounts and ODE reporting requirements. Guidance on applying GAAP/GASB to entity-specific facts does not replace professional judgment or the applicable accounting standards. Education agencies should consult their independent auditors for technical accounting determinations.

Accounting Principles and Framework

Oregon Education Agencies prepare financial statements in accordance with **Generally Accepted Accounting Principles (GAAP)** for state and local governments. These principles are defined by the **Governmental Accounting Standards Board (GASB)** and provide the foundation for this manual. Key elements include:

- **Fund Accounting**: segregation of resources by purpose, restriction, or legal mandate.
- **Measurement Focus and Basis of Accounting**: modified accrual for governmental funds, accrual for proprietary and fiduciary funds.
- **Consistency and Comparability**: uniform coding ensures valid analysis across EAs and years.
- **Transparency and Accountability**: reporting designed to support oversight by boards, legislators, auditors, and the public.

Oregon-Specific Considerations

While aligned to national standards, the PBAM incorporates Oregon-specific features, including:

- **Local Budget Law Compliance**: ensuring EAs adopt, appropriate, and amend budgets consistent with statutory processes.
- **Grant Accounting**: alignment with federal and state program reporting requirements, including Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act

(IDEA), and Oregon-specific initiatives such as the Student Investment Account (SIA) and Measure 98 High School Success.

- **State School Fund (SSF)**: the primary mechanism for distributing state funding to school districts and ESDs through Oregon's statutory funding formula.
- **Fiscal Transparency Goals**: supporting the Legislature's and Governor's priorities for clear, comparable public reporting on education finance.

Updates and Revisions

This manual will be updated periodically to reflect:

- New **GASB pronouncements**,
- **Legislative changes** to Oregon budget or education law,
- Updates to **federal requirements** (e.g., UGG), and
- Recommendations from the **Chart of Accounts Review Committee**.

The **2028 Edition** is effective **July 1, 2028**, for the fiscal year 2029.

Chapter 2: Financial Reporting in Oregon's Education System

Purpose of Financial Reporting

Financial reporting is the foundation of accountability for Oregon Education Agencies (EAs). Reliable, comparable information ensures that:

- Policymakers can evaluate the state's funding model and district financial health,
- Auditors can test compliance with state and federal laws, and
- The public can see how resources are being used to support student outcomes.

Uniform reporting through PBAM strengthens fiscal transparency, comparability, and equity across all districts and Education Service Districts (ESDs).

Background

Oregon's reporting framework brings together education agency-level accounting data with state and federal requirements. Education agency submissions are used for:

- ODE statewide reports (budget and actuals),
- Federal data submissions such as the National Public Education Financial Survey (NPEFS), the F-33 School District Finance Survey, and the School Level Finance Survey (SLFS), and
- Legislative oversight (State School Fund distributions, program evaluations).

A standardized chart of accounts makes it possible to aggregate data across education agencies, compare Oregon nationally, and track long-term equity and adequacy of funding.

Fiscal Equity and Accountability

The State School Fund (SSF) distributes resources through a statutory funding formula established in state law. Accurate and standardized financial reporting helps to:

- Support statewide analysis of education funding and program costs;
- Provide information about district fiscal condition and financial trends;

- Support statutory, state, and federal financial reporting requirements;
- Reconcile district-reported financial information to audited financial statements; and
- Help policymakers understand the costs associated with delivering educational programs and services.

This framework reinforces Oregon's constitutional and statutory commitments to transparency and equity.

Applications of Financial Data

Financial reporting supports:

- **Policy and Oversight** – budget monitoring, legislative fiscal analysis, and compliance verification.
- **Financial Health** – monitoring solvency, fund balance sufficiency, and fiscal distress.
- **Transparency and Research** – informing taxpayers and policymakers, supporting academic studies, and enabling national comparisons.
- **Operational Planning** – aligning staffing, capital investments, and instructional priorities with available resources.

In PBAM, the term *financial health* refers to the use of standard financial indicators derived from audited and interim financial data, such as liquidity, fund balance sufficiency, and operating trends. These indicators support transparency and analysis and may help identify emerging fiscal risks.

The PBAM does not establish statewide fiscal-health thresholds, intervention criteria, or comparative ratings. Any such framework would be developed separately.

Statewide Financial Reporting Objectives By aligning with national standards while addressing Oregon-specific needs, PBAM emphasizes:

- **Understandability** – clear and accessible data presentation,

- **Reliability** – accurate and complete reporting,
- **Relevance** – data that supports meaningful decisions,
- **Timeliness** – reporting deadlines that increase usefulness, and
- **Comparability** – consistent reporting across EAs and states.

Trial Balance Collection

Beginning in FY 2029, Education Agencies (EAs) will submit **operational trial balances**. Interim submissions are intended to reflect posted transactional activity and routine adjustments recorded in the EA's accounting system and are not expected to include audit-only or government-wide conversion entries.

Each interim submission will be **cumulative fiscal-year-to-date** as of the applicable reporting date. For example, a March 31 submission will include financial activity from July 1 through March 31 rather than only activity occurring during the third quarter.

Each submission will pass through automated validation to:

- Promote consistency in statewide financial reporting;
- Identify potential coding, balancing, or reporting issues earlier;
- Support analysis of fiscal condition and financial trends; and
- Reduce reconciliation differences between preliminary district data and audited financial statements.

Interim trial balances should reflect the EA's **normal accounting records and local year-to-date posting practices**. EAs are not expected to complete audit-only, government-wide, actuarial, or other full-accrual financial statement adjustments for interim submissions.

The **preliminary year-end submission** will reflect the EA's June 30 accounting records after routine year-end closing activity but before completion of the financial statement audit. This submission is intended to provide timely year-end information and may be revised as additional year-end or audit adjustments are identified.

The **audited final submission** will serve as the authoritative year-end financial submission to ODE and must reconcile to the amounts reported in the EA's audited financial statements.

Adjustments necessary to achieve that reconciliation, including audit or government-wide adjustments that are not maintained in the EA's operational accounting system, will be reported through the ODE-prescribed year-end reporting and reconciliation process.

ODE may phase in trial balance collection through a pilot or staggered implementation process during the initial implementation period. The pilot will be used to evaluate data quality, system capabilities, validation rules, submission timelines, and opportunities to reduce or replace existing financial collections.

PBAM and COA Compliance

Purpose

To promote consistent statewide accounting and reporting, all Oregon Education Agencies (EAs)—including school districts, education service districts (ESDs), charter schools, and recovery or alternative schools—are expected to follow the standards established in the Program Budgeting and Accounting Manual (PBAM). These provisions help ensure that all public education entities receiving state or federal resources uphold fiscal integrity, comparability, and transparency.

Authority

This section is established under ORS 327.511and OAR 581-023-0035, which require school districts, ESDs, and charter schools to maintain accounting records consistent with the uniform chart of accounts prescribed by the Oregon Department of Education (ODE).

As a pass-through entity, ODE is required by 2 CFR §200.332 to monitor subrecipients using a risk-based approach, and by 2 CFR §200.302 to ensure that district financial systems can identify federal awards, track expenditures at the grant level, and produce reports in a timely manner**.**

Compliance Requirements

Education Agencies should:

- Use the PBAM chart of accounts and definitions for all financial transactions, budgeting, and reporting submitted to ODE.
- Maintain accounting systems that support coding accuracy and consistency with PBAM structures.

- Submit financial and data reports required by ODE, in the format, frequency, and level of detail prescribed by ODE, for purposes of statewide reporting, grant management, and fiscal oversight.
- Cooperate in reviews, reconciliations, or audits conducted by ODE or its designees.

Budget submissions governed by the Department of Revenue and audit reports governed by the Secretary of State remain subject to applicable statutes and standards.

Monitoring and Review

ODE conducts ongoing reviews of financial reporting by districts, ESDs, charter schools, and recovery schools through data validations, audit reconciliations, and risk-based monitoring.

These activities assess:

- Proper classification of revenues, expenditures, and balance sheet accounts;
- Consistency between local submissions and audited financial statements;
- Adherence to grant tracking and Uniform Grant Guidance requirements; and
- Overall compliance with PBAM coding and reporting expectations.

When inconsistencies or areas for improvement are identified, ODE will work collaboratively with the Education Agency to resolve issues. Agencies may be asked to submit a corrective action plan, revised reports, or other documentation to demonstrate compliance.

Charter and Recovery Schools

Charter are subject to the same chart of accounts, accounting standards, and reporting requirements as their sponsoring districts under ORS 338.095 and OAR 581-026-0100 through 581-026-0200.

Sponsoring districts are responsible for accounting for financial activity between the district and charter schools, including funds transferred to charters and payments received from charters for services or other arrangements, using appropriate PBAM codes.

Charter schools are responsible for maintaining detailed accounting records for their own revenues and expenditures in accordance with PBAM requirements. Districts are not required to record or maintain individual charter-level expenditure detail within the district's general ledger.

Education Service District (ESD) Coding of Services

When an Education Service District (ESD) provides services to a school district, each ESD should assign a Location code for the district served. This ensures that expenditures and revenues can be traced to the benefiting entity.

The Location code must align with the district or charter receiving services to allow for accurate statewide roll-ups, transparent cost allocation, and verification of service delivery in compliance with OAR 581-024-0206 and the ESD Local Service Plan requirements.

Cost Allocation

ESDs are not required to track time or expenditures at every district when direct tracking is impractical. ESDs may instead allocate costs to multiple districts using a reasonable and documented allocation method (e.g., based on student counts, full time-equivalent (FTE) teachers served, or service hours).

The Oregon Chart of Accounts

The Oregon Chart of Accounts (COA) establishes the uniform financial coding structure required for all Education Agencies. Dimensions are the backbone of Oregon's fiscal transparency system. They should be clearly defined, consistently applied, and uniformly reported to ensure that data is reliable for:

- Comparability across districts and ESDs,
- Compliance with Oregon budget law and federal Uniform Grant Guidance (2 CFR 200),
- State and federal reporting requirements,
- Local budget development, audit compliance, and board decision-making.

Chart of Accounts Dimensions

Every transaction should be coded across multiple dimensions. Each dimension answers a different question:

- **Fund** – *Which bucket of resources?*
- **Function** – *For what operational purpose is it used?*
- **Object/ (General Ledger)** – *What was purchased or paid?*
- **Grant** – *Is it tied to a restricted grant?*
- **Program** – *Which instructional or support program benefits?*
- **Location**– *Which school or department used it?*
- **Curriculum Area** – *Which subject?*
- **Accountability Measure** – *What outcomes does this spending support?*

Using dimensions consistently allows Oregon to answer questions from legislators, auditors, and the public with confidence.

Account String Definition

This section defines the structure of the account string for the new Chart of Accounts. It is written for Oregon school districts and education service districts that record transactions against the account string, for accounting software vendors that build and parse it, and for the ODE IT department implementing validation and reporting.

The account string is an ordered set of eight code segments, separated by periods, that together classify a financial transaction. The segments always appear in the same order, and each has a state-required digit count.

The Eight Dimensions

#	Dimension	Required digits
1	Fund	3
2	Function	4
3	GL / Object	4
4	Grant	3
5	Program	4
6	Location	4
7	Curriculum	2
8	Accountability Measure	2

Canonical Form

Format (F = Fund, N = Function, O = GL/Object, G = Grant, P = Program, L = Location, C = Curriculum, A = Accountability Measure):

```
FFF.NNNN.OOOO.GGG.PPPP.LLLL.CC.AA
```

Example (codes illustrative):

```
100.1111.0410.000.0000.0000.00.00
```

Rules

Required length — a floor, not a target. Each segment must contain at least the number of digits shown above. A segment may be extended (see Local extension), but it may never be shortened below its required length. The required digits are the portion ODE recognizes. Codes

are treated as text, not numbers, so leading zeros are significant — Location 0010 is not Location 10.

Every dimension is always present. All eight segments appear in every account string, in the order above, at all times. A dimension that does not apply to a transaction is recorded with zeros in its required positions — an unused Program is 0000, not dropped. The string never has fewer than eight segments.

Local extension (sub-codes). A district may lengthen any segment by appending digits to the end, as long as the added digits roll up into the state code they extend. The leading digits of the segment must remain the valid state code; the appended digits subdivide it for local use. Each digit added creates 10 sub-codes under the parent code (two digits, 100). For example, a district may report Function as 111199, where 1111 is the state Function and 99 is a local subdivision that rolls up into it.

Truncation. ODE reads only the first N digits of each segment, where N is that dimension's required digit count. Any digits a district appends beyond N are retained in the district's own ledger but ignored for state validation and reporting. Truncating each segment to its required length always recovers the state code.

Delimiter — the period. Because any segment may be longer than its required length, the string cannot be parsed by fixed character position. Each segment is therefore separated from the next by a single period (.). Software reads the string by splitting on periods and taking the first N characters of each resulting segment. The period is reserved as the delimiter and must never appear inside a code. A string that omits a period, or runs two segments together, is invalid. An eight-segment string always contains exactly seven periods.

Worked Example

A district that has extended Function to six digits and Location to five submits:

```
100.111199.0410.000.0000.05001.00.00
```

ODE interprets this — taking the first N digits of each segment — as:

```
100.1111.0410.000.0000.0500.00.00
```

For Implementers

To read an account string, software and validation routines apply the same steps:

1. Split the string on the period. The result must be exactly eight segments; otherwise the string is invalid.

2. For each segment, in order, confirm it contains only digits and holds at least the required number of digits for that dimension; otherwise the string is invalid.
3. Take the first N digits of each segment (N = that dimension's required digit count) to obtain its state code.
4. Validate each state code against the published code list for its dimension.
5. Retain any digits beyond N as district detail. They are not used for state validation or reporting.

Oregon's Chart of Account Codes

Fund Dimension

The Fund dimension includes the minimum funds ODE requires education agencies to track. Education agencies may continue using local sub-funds, provided that the first digit of the fund code aligns to the higher-level fund (example: an education agency coding Fund 101 would roll up to Fund 100), where necessary. Consistency rule: Do not create "special funds" locally when restricted purposes can be tracked through program or grant codes.

Note: Education Agencies will not need to 'mask' sub-funds, ODE will take care of that. In other words, EA's can use funds 101, 102, 103, etc. in their account strings and ODE will summarize those up into 100.

100 – 500 GOVERNMENTAL FUND TYPE

The Governmental Fund Type accounts for all financial resources of the education agencies except those required to be accounted for in another fund.

100 General Fund. Accounts for all financial resources of education agencies, except those required to be accounted for in another fund.

200 Special Revenue Fund. Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid; restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service activities may be reported in a Special Revenue Fund when appropriate. Student activity fund classification must be determined based on the facts and circumstances under applicable Oregon requirements and GASB Statement No. 84. See Chapter 8 – Activity Fund Management.

280-297 Reserved for Future ODE Use

298 Transportation – State School Fund (SSF). Used to hold resources earmarked from the SSF to support depreciation of school buses.

299 Food Service. Accounts for the financial operations of district food and nutrition programs, including the National School Lunch Program, School Breakfast Program, Summer Food Service Program, Special Milk Program, USDA

commodities, and any other state or federally supported child nutrition activities.

300 Debt Service Fund. Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

400 Capital Projects Fund. Capital Project Funds account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.

500 Permanent Fund. Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. For education agencies, this might include endowments or other funds where the principal is preserved and only the investment earnings are used to support educational programs.

600 PROPRIETARY FUND TYPE

The Proprietary Fund Type accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

610 Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. For school districts, this might include activities such as food services, community education programs, or other services where fees are charged to external users.

620 Internal Service Fund. Internal Service Funds are a type of Proprietary Fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. Examples include central purchasing, printing services, and information technology support.

700 FIDUCIARY FUND TYPE

The Fiduciary Fund Type accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

710 Private Purpose Trust. Private Purpose Trust Funds are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments. For school districts, these funds might include scholarships or other funds where the resources are legally restricted to a specific purpose.

720 Pension and Employee Benefit Trust Funds. Pension and Employee Benefit Trust Funds are used to account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. For school districts, this includes funds set aside for employee pensions and other post-employment benefits (OPEB).

730 Investment Trust Funds. Investment Trust Funds are used to account for the external portion of investment pools reported by the sponsoring government. For education agencies, this might include funds invested on behalf of other entities or individuals.

740 Custodial Funds. Agency funds are used to account for resources held by the government in a purely custodial capacity. These funds typically involve the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. For school districts, this might include funds held for student activities or other pass-through funds.

800 GOVERNMENT WIDE REPORTING FUND

The Government-Wide Reporting Fund (GWRF) is an internal reporting mechanism used to record conversion entries that transition governmental fund activity from modified accrual to accrual basis for GASB-required government-wide statements.

800 Government Wide Reporting Fund. The Government-Wide Reporting Fund (GWRF) is an internal reporting mechanism used to record conversion entries that transition governmental fund activity from modified accrual to accrual basis for GASB-required government-wide statements.

Function Dimension

The Function dimension represents the broad operational purpose of expenditure. This dimension is required by GASB for financial statement presentation.

1000 INSTRUCTION

Activities dealing directly with the interaction between teachers and students, including classroom instruction and other instructional settings. Includes salaries, instructional materials, and classroom services.

1100 **Instruction.** Activities dealing directly with the teaching of students or the interaction between teacher and students. Instruction may occur in classrooms, homes, hospitals, co-curricular settings, or through approved media (computer-based instruction, TV, radio, correspondence). Includes instructional assistants. Teacher travel costs connected with teaching assignments are also considered instructional.

1111 Elementary. Instructional activities provided to students in the elementary grades, generally kindergarten through grade 5 or 6, depending on district configuration. Includes direct classroom instruction, curriculum delivery, and instructional support focused on foundational academic skills such as literacy, mathematics, science, and social studies. Excludes administrative and support services not directly related to instruction.

1121 Middle School. Instructional activities provided to students in the middle grades, generally grades 6 through 8. Includes direct classroom instruction, curriculum delivery, and instructional support designed to advance subject-area learning and support adolescent academic development.

1131 High School. Instructional activities provided to students in the secondary grades, generally grades 9 through 12. Includes direct classroom instruction, curriculum delivery, and instructional support leading to high school credit, graduation requirements, and postsecondary readiness, including career and technical instruction when primarily instructional in nature.

1141 Pre-Kindergarten. Instructional activities provided to children prior to kindergarten entry. Includes classroom instruction, curriculum delivery, and instructional support that directly contribute to early learning and school readiness. Excludes childcare, custodial care, and non-instructional support services unless they are integral to the instructional program.

1151 Adult/Continuing Instruction. Instructional activities provided to adults and out of school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests or enrichment.

1161 General Instruction. Instruction that cannot be allocated within specific grade bands. Primarily for ESD use.

2000 SUPPORT SERVICES

Services that provide administrative, technical, and logistical support to facilitate and enhance instruction. Includes services such as counseling, health, transportation, administration, and technology.

2100 **Support Services – Students.** Activities designed to assess and improve student well-being and/or supplement the teaching process (guidance, health, attendance, social work, psychological services).

Attendance & Social Work Services. Improve attendance; resolve home–school–community issues; home-school admin; drug/alcohol programs.

2111 Attendance & Social Work Services. Improve attendance; resolve home–school–community issues; home-school admin; drug/alcohol programs.

Guidance Services. Counseling, college/career planning, referrals, and program coordination.

2121 Guidance Services. Counseling, college/career planning, referrals, and program coordination.

Health Services. Medical, dental, nursing, and mental-health services not part of direct instruction.

2131 Nursing Services. Health services provided by licensed nursing personnel to support a student's ability to safely attend school and participate in educational activities, including medication administration, health monitoring, and implementation of medical care plans.

2132 Medical Services (Diagnostic/Evaluative). Medical services provided by licensed medical professionals for diagnostic or evaluative purposes necessary to determine a student's educational needs or eligibility, excluding services provided solely for medical treatment.

2133 Nutrition Services. Specialized nutrition-related services required to meet a student's educational needs, including dietary planning, feeding support, and implementation of nutrition accommodations.

Psychological Services. Testing, evaluation, counseling, and management of psychological services.

2141 Psychological Evaluation & Assessment. Assessment services conducted by qualified professionals to evaluate cognitive, behavioral, emotional, or psychological functioning for eligibility determination, educational planning, or progress monitoring.

2142 Counseling & Behavioral Health Services. Direct individual or group counseling and mental or behavioral health services that address social-emotional needs, behavioral regulation, and student well-being to support educational participation.

2143 Family Training, Counseling, Home Visits, Other Supports. Services that support families in understanding and implementing educational or developmental plans for their child, including parent training, counseling, home visits, and related family-focused supports. These services are individualized or directly connected to a specific student's educational or intervention plan.

2144 Behavioral Consultation Services. Professional services that assess student behavior, develop behavior intervention strategies, and provide guidance to staff and families to support positive behavioral outcomes. This includes consultative and assessment services, including development of behavior intervention strategies and guidance provided to staff and families; does not include direct therapeutic counseling.

2145 Autism Spectrum Disorder Services. Specialized services addressing the instructional, communication, behavioral, and social needs of students with autism spectrum disorders, delivered in accordance with individualized educational or service plans.

Speech Pathology & Audiology. Identify, assess, and treat speech, hearing, and language impairments.

2151 Speech-Language Therapy. Therapeutic services provided by licensed speech-language pathologists to address speech, language, voice, fluency, or feeding disorders that impact educational participation.

2152 Audiology Services. Services related to the identification, evaluation, and management of hearing loss, including assessments, monitoring, and support for the use of hearing devices.

2153 Augmentative Communication. Services and supports that provide alternative or supplemental communication methods for students with communication impairments, including communication systems, devices, and related training.

2154 Sign Language Services. Communication services, including sign language interpreting or transliteration, provided to ensure effective access to instruction for students who are deaf or hard of hearing.

Other Student Treatment Services. Activities associated with providing services, such as occupational therapy, physical therapy, adaptive physical education, etc.

2161 Occupational Therapy. Therapeutic services that support the development of fine motor, sensory processing, self-help, and functional skills necessary for participation in educational activities.

2162 Physical Therapy. Therapeutic services that support the development, maintenance, or improvement of gross motor skills, mobility, and physical functioning required for educational participation.

2163 Assistive Technology Services. Services related to the selection, acquisition, customization, training, and maintenance of assistive technology devices that increase, maintain, or improve a student's functional capabilities.

2164 Vision Services. Services provided to infants and young children with visual impairments to support early development and learning, including assessment, instruction in visual skills, and use of adaptive materials or devices.

2169 Other Student Treatment Services. Student treatment or therapeutic services not otherwise classified, including specialized or emerging supports necessary for educational participation.

Student Support Services Management. Direction/management of special ed, ELL, and other student support programs.

2171 Student Support Services Management. Direction/management of special ed, ELL, and other student support programs.

2200 **Support Services – Instruction.** Activities assisting instructional staff with content and delivery of learning experiences (curriculum development, professional development, libraries, media, technology support).

2211 Improvement of Instruction. Planning, development, and evaluation to improve instruction.

2221 Educational Media Services. Library/media centers; instructional resources (hardware, software, print/digital).

2231 Student Achievement Assessment. Measuring and monitoring student progress toward goals.

2241 Instructional Staff Development. Professional learning for instructional staff.

2300 **Support Services – General Administration.** Activities concerned with establishing and administering policy for district operations (board of education, superintendent, legal services).

2311 Board of Education. School board operations, policy, elections, legal.

2321 Executive Administration. Activities associated with the overall general administrative or executive responsibility for the entire district

2322 Executive Administration Staff Development. Professional learning for executive administration staff.

2400 **Support Services – School Administration.** Activities concerned with area-wide supervisory responsibility (principals, assistant principals, directors of instruction with administrative duties).

2411 Office of the Principal Services. School-level administration (principals, assistants, clerical).

2412 Principal Staff Development. Professional learning for principals and assistant principals.

2491 Other School Administration. School administration not classified above.

2500 **Support Services – Business.** Activities concerned with fiscal operations, payroll, purchasing, warehousing, risk management, facilities operations & maintenance, and internal services for school operations.

2511 Business Support Management. Direction/management of business operations.

2521 Fiscal Services. Budgeting, accounting, payroll, auditing, and financial management.

2541 Operation & Maintenance. Custodial, utilities, repairs; safe, operable facilities/grounds.

2551 Student Transportation. Transportation services provided to convey students between home, school, and school-related activities, including routing, supervision, and related operational costs.

2561 Alternative Transportation. Walking/cycling/public transit or other approved alternatives (HB 3014).

2571 Internal Services. Purchasing, warehousing, duplicating, printing.

2600 **Support Services – Central Services.** Activities supporting instruction and administration, such as planning, research, evaluation, HR, IT, staff development, statistical analysis, and data processing.

2611 Central Support Services Management. Direction/coordination of central services.

2621 Planning, Research, Evaluation & Grants. Systemwide planning, research, evaluation, and grant writing.

2631 Information Services. Communications, publications, translation services, and public information.

Staff Services (HR). Recruiting, placement, transfers, HR, staff health/accounting. Staff services and human resources activities not otherwise classified, including general HR operations, personnel administration, and staff support activities that are not specific to recruitment, retention, or induction.

2641 Recruitment Activities. Activities related to attracting, identifying, and hiring qualified staff, including recruitment advertising, job fairs, candidate outreach, background checks, signing incentives, and recruitment-related contracts or stipends. When funded with Title II, this code identifies recruitment activities subject to federal reporting requirements.

2642 Retention / Induction Activities. Activities designed to support onboarding, induction, mentoring, and retention of staff, including new-teacher induction programs, mentoring and coaching for early-career educators, retention incentives, and structured support activities. When funded with Title II, this code identifies retention and induction activities subject to federal reporting requirements.

2649 Other Staff Services. Staff services and human resources activities not otherwise classified, including general HR operations, personnel administration, and staff support activities that are not specific to recruitment, retention, or induction.

Technology Services. IT management, networking, data processing, SIS.

2661 Technology Services. IT management, networking, data processing, SIS.

Records Management. Records retention and disposal.

2671 Records Management. Records retention and disposal.

Interpretation and Translation Services. Activities that facilitate communication between school personnel and students or families who are non-English-speaking or hearing-impaired. Includes oral interpretation, written translation of educational materials, and related contracted services.

2681 Family Language Interpretation. Oral interpretation services provided to families to facilitate communication related to educational programs, meetings, evaluations, and service planning.

2682 Educational Translation Services. Written translation services that convert educational documents, notices, and materials into languages accessible to students or families.

2700 **Support Services - Post Employment Benefits.** Costs associated with benefits provided after employment.

2711 Centralized Post Employment Benefits. Activities and costs associated with post-employment benefits provided to former employees, when those costs are managed, funded, or accounted for centrally rather than allocated to individual instructional or support functions. Includes employer costs for retiree benefits such as health insurance, life insurance, and other post-employment benefits recognized after separation from service.

3000 ENTERPRISE AND COMMUNITY SERVICES

Activities concerned with providing noninstructional services to students, staff, or the community. Includes food services, community services, and enterprise operations.

3100 **Food Services.** Activities providing meals and snacks to students and staff (preparation, serving, delivery). Includes school nutrition programs.

3111 Food Services. Activities providing meals and snacks to students and staff (preparation, serving, delivery). Includes school nutrition programs.

3200 **Enterprise Services.** Operations financed and operated like private businesses, where costs of providing goods/services are financed primarily through user charges (e.g., bookstores, rentals, printing).

3211 Other Enterprise Services. Other fee-based operations (non-food).

3300 **Community Services.** Activities not directly related to educating pupils, such as recreation programs, civic activities, public libraries, child care programs, and community welfare. Also includes district-funded scholarships.

3311 Community Services Management. Oversight of community programs (childcare, custodial care, etc.).

3321 Community Recreation. Recreation programs for the community.

3331 Tribal Government Consultation. Government-to-government consultation between tribal governing bodies and districts.

3341 Family Engagement Services. Building strong, collaborative relationships between families, schools, and community systems to support child development, academic success, and overall family well-being. These services are programmatic or community-wide and are not tied to individualized student intervention plans

3351 Civic Services. Civic activities, PTA/lectures/forums.

3361 Public Library Services. Public/community library services.

3371 Welfare Activities Services. Personal-needs assistance (stipends, clothing, etc.).

3381 Nonpublic School Services. Services to nonpublic school students (instruction, transport, health, social work).

3391 Other Community Services. Community programs not otherwise classified; may include scholarships.

3400 **Custody and Care of Children Services.** Programs for custodial care of children in day/residential schools or child care centers not part of the instructional program, and whose attendance is not included in district ADM counts.

3411 Custody & Care Services. Custodial/day or residential care not tied to instruction.

4000 FACILITIES ACQUISITION AND CONSTRUCTION

Activities concerned with acquiring land, buildings, and equipment; constructing, remodeling, or renovating facilities; and improving existing sites and structures.

4100 **Facilities Acquisition & Construction Services.** Activities related to acquiring, constructing, and renovating school facilities. Includes land purchase, new buildings, major upgrades, professional services (architect/engineering), and site improvements (parking, playgrounds, landscaping).

4111 Facilities Management. Direction/management of facilities acquisition and construction.

4121 Site Acquisition & Development. Land/site purchase and development.

4131 Land Improvements. Grading, utilities, fencing, and similar site improvements.

4141 Capitalized Lease/SBITA. A capitalized lease is a contract that allows a lessee to use an asset while transferring most of the ownership benefits and risks from the lessor to the lessee. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

4151 Building Acquisition/Construction. Purchase, construction, or major improvements to buildings.

4161 Equipment Acquisition. Major equipment (furniture, vehicles, large systems).

4171 Technology Acquisition. Technology infrastructure and large-scale systems.

4181 Other Capital Items. Capital items eligible for bonding not elsewhere classified.

4191 Other Construction Services. Facilities/construction activities not otherwise classified.

5000 OTHER USES (NON-DEBT, NON-TRANSFER)

Expenditures that represent uses of resources not classified as operating instruction, support services, facilities acquisition, debt service, or interfund transfers. This category captures budgetary uses that are not related to service delivery but are still authorized uses of funds under Local Budget Law.

5100 **Other Uses (non-debt, non-transfer).** Expenditures that represent uses of resources not classified as operating instruction, support services, facilities acquisition, debt service, or interfund transfers. This category captures budgetary uses that are not related to service delivery but are still authorized uses of funds under Local Budget Law.

5111 Other Uses (non-debt, non-transfer). Expenditures that represent uses of resources not classified as operating instruction, support services, facilities acquisition, debt service, or interfund transfers. This category captures budgetary uses that are not related to service delivery but are still authorized uses of funds under Local Budget Law.

5121 Apportionment of Funds by ESD or LEA. Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from an LEA acting as the fiscal agent for a grant distributed to other districts or other agencies.

6000 DEBT SERVICE

Expenditures made to repay principal and interest on long-term obligations, including bonds, notes, leases, and other financing arrangements.

6100 **Debt Service.** Expenditures made to repay principal and interest on long-term obligations, including bonds, notes, leases, and other financing arrangements.

6111 Debt Service. Expenditures made to repay principal and interest on long-term obligations, including bonds, notes, leases, and other financing arrangements.

7000 TRANSFERS

Budgeted transfers of resources between funds to support authorized purposes, including operating support, debt service support, or capital financing.

7100 **Transfers.** Budgeted transfers of resources between funds to support authorized purposes, including operating support, debt service support, or capital financing.

7111 Transfers. Budgeted transfers of resources between funds to support authorized purposes, including operating support, debt service support, or capital financing.

8000 OPERATING CONTINGENCY

Budgeted appropriations set aside for unforeseen or unanticipated expenditures during the fiscal year, as permitted under Oregon Local Budget Law

8100 **Operating Contingency.** Budgeted appropriations set aside for unforeseen or unanticipated expenditures during the fiscal year, as permitted under Oregon Local Budget Law

8111 Operating Contingency. Budgeted appropriations set aside for unforeseen or unanticipated expenditures during the fiscal year, as permitted under Oregon Local Budget Law

9000 UNAPPROPRIATED ENDING FUND BALANCE / RESERVES

Budgeted amounts representing resources not appropriated for expenditure during the fiscal year and carried forward as ending fund balance or reserves.

9100 **Unappropriated Ending Fund Balance / Reserves.** Budgeted amounts representing resources not appropriated for expenditure during the fiscal year and carried forward as ending fund balance or reserves.

9111 Unappropriated Ending Fund Balance / Reserves. Budgeted amounts representing resources not appropriated for expenditure during the fiscal year and carried forward as ending fund balance or reserves.

Object/(General Ledger) Dimension

The Object/(General Ledger) dimension captures balance sheet elements (assets, liabilities, fund balance) and operating accounts (revenues, expenditures). This dimension provides reconciliation between district accounting and reporting to ODE. It also supports audits and ensures GAAP compliance.

Not all Object/(General Ledger) accounts are used in daily transactional posting. Certain asset, liability, and deferred accounts are used primarily for year-end adjustments and financial reporting. Education agencies may need to use additional accounts as applicable for audit and reporting purposes. Consistency rule: Every Object/(General Ledger) account used locally should map back to an Oregon Chart of Accounts Object/(General Ledger) code.

1000 ASSETS

Resources owned by the school district that have measurable economic value and will provide future benefits. Current assets are expected to be used or converted to cash within one year (e.g., cash, receivables, short-term investments, inventories, prepaids). Noncurrent assets are held longer than one year (e.g., capital assets, long-term investments, lease/SBITA assets).

1100 **Cash.** Resources expected to be converted to cash, sold, or used within one fiscal year or the operating cycle, whichever is longer. Includes cash, cash equivalents, receivables, short-term investments, inventories, and prepaid items.

Cash & Cash Equivalents. Cash on hand, demand deposits, pooled cash, interest accounts, petty cash, and highly liquid investments with maturities of three months or less.

1111 Cash In Bank. An asset amount reflecting currency; coin, checks, postal and express money orders and banker's drafts on hand or on deposit; and, demand deposits in bank or savings and loan institutions including interest-bearing checking accounts.

1112-1129 Reserved for 1111 Cash in Bank ODE to automatically map this range to 1111

1131 Cash On Hand. Amount of fiscal cash that a school district has available at any given time. This includes: currency, coins, and balances in checking accounts that are already accessible (ready to use). This is a crucial component of district's liquidity, ensuring that short-term obligations and operational needs are met.

1132-1149 Reserved for 1131 Cash on Hand. ODE to automatically map this range to 1131

1151 Cash With Fiscal Agent. Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

1152-1169 Reserved for 1151 Cash with Fiscal Agent. ODE to automatically map this range to 1151

1171 Change Cash. Small amounts of cash on hand for making change transactions such as for cafeterias, bookstores, or other areas where cash transaction could occur.

1172-1169 Reserved for 1171 Change Cash. ODE to automatically map this range to 1171

1191 Petty Cash. A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.

1192-1199 Reserved for 1191 Petty Cash. ODE to automatically map this range to 1191

Restricted Cash & Short Term Investments. Cash and investments restricted by law, contract, or external requirements for specific purposes (e.g., debt service, capital projects, or grants).

1211 Restricted Cash & Short Term Investments. The portion of cash and cash equivalents classified as current assets which are restricted by legal or contractual requirements.

1300 **Receivables.** Amounts owed to the reporting entity for goods, services, taxes, grants, or other revenues that have been earned but not yet received in cash. Receivables represent current assets expected to be collected within the normal operating cycle or fiscal year and may include amounts due from governments, other funds, or external parties.

Short Term Receivables. Receivables collectible within one year, such as property taxes, accounts, grants, and intergovernmental receivables, net of allowance.

1311 Accounts Receivable. This account records amounts owed to the school district for goods or services provided. This can include tuition fees, facility rentals, and other services rendered by the district. It tracks billings and collections, ensuring that all money owed to the district is accounted for

1312 Property Taxes Receivable – Current. Amounts due from taxpayers for property taxes levied and expected to be collected within the current fiscal year or availability period.

1313 Property Taxes Receivable – Prior. Prior year levy receivable.

1314 Interest Receivable. Interest and dividend income receivable.

1315 Grants Receivable. Amounts due from granting agencies for reimbursable expenditures.

1316 Contributions Receivable. Contributions and pledges receivable.

1317 Securities Lending Collateral Receivable. Securities lending collateral receivable (if noncash collateral)

1318 Notes/Loans/Lease/PPP/SBITA Receivables – Due Within One Year. Loan balances and leases that are collectible within one year, including short-term advances.

1319 Allowance For Uncollectible Accounts - Current. A provision for that portion of taxes and loans receivable, which it is estimated will not be collected within one year from the date of the balance sheet. The account is shown on the balance sheet as a deduction from the Taxes Receivable Account in order to arrive at the net taxes receivable.

Due From. Amounts due from other funds, governments, or component units on a short-term basis.

1331 Due From Component Unit. An asset account used to indicate amounts owed to the primary government by a component unit. Please review the definitions of “Component Unit” and “Primary Government” contained in GASB Statement 14 before utilizing this account code.

1332 Due From Other Governments. Amounts due to the reporting governmental unit from another governmental unit. These amounts may

represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another unit, loans, and charges for services rendered by the reporting unit for another government. It is recommended that subsidiary accounts be maintained for each interagency receivable.

1333 Due From Other Funds. Amounts due between funds within the same reporting entity. These represent internal balances that are eliminated in government-wide financial statements.

1334 Due From Other. Other receivables.

1335 Interfund Loans Receivable. An asset account used to record a loan by one fund to another fund in the same governmental unit.

1400 **Other Current Assets.** Current assets that do not fall within cash, investments, inventories, or receivables. These assets are expected to be consumed, used, or realized within one year and may include items such as prepaid expenses, deposits, or other short-term resources.

Inventories. Supplies, materials, or goods held for consumption or resale.

1411 Inventory. Supplies and materials held for use for district purposes.

Prepaids. Payments made in advance for goods or services to be consumed in future periods.

1421 Prepaid Expenses/Expenditures. Accounts for the expenses paid for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation.

1423 Prepaid Insurance Premiums. Payments made in advance for insurance coverage, recorded as assets and allocated over the periods they cover.

1424 Prepaid Rent. Payments made in advance for property use, recorded as assets and recognized over the rental period.

Other Current Assets. Current assets not otherwise classified (e.g., deposits or accrued interest receivable).

1431 Other Current Assets. Miscellaneous assets not categorized elsewhere.

1500 **Long-Term Financial Assets.** Financial assets not expected to be converted to cash within one year. These assets typically represent investments, loans, or receivables that extend beyond the current fiscal year and are held for long-term financial purposes rather than operational use.

Long-Term Investments. Investments with maturities beyond one year, including restricted or designated investments.

1511 Investments — Noncurrent. Long-term investments held for income or growth.

1512 Restricted Investments — Noncurrent. Restricted investments noncurrent are long-term investments that are restricted for specific purposes and cannot be liquidated to meet current obligations. These restrictions are typically imposed by external parties, such as creditors or grantors

1513 Premium/Discount on Long-Term Investments. Represents the unamortized premium or discount associated with the purchase of long-term investments such as bonds or other securities. Premiums occur when an investment is purchased for more than its face (par) value, typically because the stated interest rate exceeds current market rates. Discounts occur when the purchase price is below face value, generally because the stated rate is lower than market rates. The premium or discount is amortized over the remaining life of the investment to adjust interest income to yield a constant effective rate of return.

Long-Term Receivables. Notes, loans, or lease receivables collectible beyond one year, net of allowance.

1521 Notes Receivable. Amounts owed to the entity on promissory notes not collectible within one year.

1522 Notes Receivable from Component Units. Long-term receivables from discretely presented component units.

1523 Loans Receivable. Long-term loans made by the entity not due within one year.

1524 Lease Receivable. Long-term portion of receivables due under GASB 87 lease agreements.

1525 Allowance for Uncollectible Receivables – Noncurrent. Contra account reducing noncurrent receivables to net realizable value.

1526 Other Receivables – Noncurrent. Other long-term receivables not classified elsewhere.

Other Long-Term Assets. Other noncurrent assets not otherwise classified, such as deposits, advances, or derivative instruments with positive fair value.

1531 Other Long-Term Assets. Noncurrent assets not otherwise classified.

1600 **Capital Assets.** Tangible or intangible assets used in operations that have a useful life extending beyond one fiscal year and are not intended for resale. Capital assets include land, buildings, improvements, infrastructure, equipment, right-to-use assets, and other long-lived resources recorded in accordance with applicable capitalization policies.

Depreciable Capital Assets. Capital assets subject to depreciation, such as buildings, improvements, equipment, vehicles, and infrastructure.

1611 Buildings. A capital asset account, which reflects the acquisition value of permanent structures used to house persons and property owned by the LEA. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

1612 Leased Buildings. Leased building assets under GASB 87. Includes leased office, warehouse, and service facility space. Reported separately from owned buildings for GASB 104 disclosure purposes.

1613 Building Held for Sale. Building assets designated for sale and expected to be sold within one year under GASB 104. Reported separately from other building assets.

1614 Building Improvements. A capital asset account, which reflects the value of all building improvements

1615 Machinery and Equipment. Tangible property of more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, buses, furniture, and furnishings.

1616 Leased Machinery and Equipment. Leased equipment assets recognized under GASB 87 and reported separately from owned equipment for GASB 104 disclosure purposes.

1617 Machinery and Equipment Held for Sale. Machinery and equipment assets classified as held for sale under GASB 104 and expected to be sold within one year.

1618 Leased Vehicles. Leased vehicle assets recognized under GASB 87 and reported separately from owned vehicles for GASB 104 disclosure purposes.

1621 Works of Art & Historical Treasures. Works of art and historical treasures subject to capital depreciation, if not depreciated under GASB 34 criteria.

1622 Infrastructure. Capital assets that are long-lived and stationary in nature and that are preserved for a significantly longer time than most other capital assets. Examples include roads, bridges, water and sewer systems, drainage systems, and similar improvements other than buildings. Infrastructure assets are capitalized and depreciated over their useful lives unless they meet the modified approach criteria under GASB 34.

1623 SBITAs – Right-To-Use. Refers to the current portion of subscription liabilities under GASB Statement No. 96. These are amounts due within one year for contracts that convey control of the right to use another party's IT software or combined IT assets for a period of time in an exchange or exchange-like transaction

1624 PPP Assets. Right-to-use assets recognized under Public Private Partnership (PPP) agreements.

Non-Depreciable Capital Assets. Capital assets not subject to depreciation, including land, construction in progress, and indefinite-life intangibles.

1651 Land. A capital asset account that reflects the acquisition value of land owned by an LEA. If land is purchased, this account includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated improvement costs, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value

at time of acquisition. Land and land improvements are considered inexhaustible assets, as such they are not to be depreciated.

1652 Leased Land. Land owned by another party during the lease term, accounted for under GASB 87 and separately disclosed under GASB 104

1653 Land Held for Sale. Land assets designated for sale and expected to be sold within one year, in accordance with GASB 104. Reported separately from other land assets.**1654 Land Improvements (Non-Depreciable).** Includes costs incurred to prepare land for its intended use that do not require depreciation, such as grading, filling, drainage, and other permanent improvements that do not deteriorate with use or passage of time. These improvements are considered inexhaustible and are not depreciated.

1655 Construction in Progress. Represents the cost of construction work that has not yet been completed. Includes labor, materials, overhead, and professional services used in the construction of buildings, infrastructure, or other capital assets. Upon completion, the balance is reclassified to the appropriate capital asset account.

1656 Intangibles – Indefinite life. Assets that are non-physical that generate economic benefits for an unlimited period, like permanent easements.

1700 **Capital Asset Contra.** Assets that are not expected to be liquidated or consumed within one year. Includes long-term investments, restricted assets, advances to other funds, and other holdings intended to benefit future periods.

Accumulated Depreciation. Contra-asset account recording cumulative depreciation on depreciable capital assets.

1711 Accumulated Depreciation on Buildings. Accounts for the accumulated amounts of depreciation of buildings.

1712 Accumulated Depreciation on Building Improvements. Accounts for the accumulated amounts of depreciation of building improvements.

1713 Accumulated Depreciation on Machinery And Equipment. Accounts for the accumulated amounts of depreciation of machines and equipment.

1714 Accumulated Depreciation on Infrastructure. Contra-asset account used to record cumulative depreciation on infrastructure assets, including roads,

bridges, utility systems, sidewalks, drainage facilities, and other public infrastructure.

Accumulated Amortization. Contra-asset account recording cumulative amortization of intangible assets, leases, and subscription-based IT arrangements (SBITAs).

1721 Accumulated Amortization – Finite Life. Accounts for the total amount of amortization recognized to date for intangible assets with finite useful lives, such as software, licenses, patents, or copyrights. This account reduces the carrying value of the related intangible assets over their estimated useful lives, reflecting the systematic allocation of cost in accordance with GASB Statement No. 51.

1722 Accumulated Amortization – Leased Assets. Accumulated amortization for leased assets, representing the total amortization expense charged to-date.

1723 Accumulated Amortization – SBITAs. Accumulated Amortization – Subscription-Based Information Technology Arrangements (SBITAs)

1724 Accumulated Amortization – PPP Assets. Accumulated amortization for Public-Private Partnership assets, representing the total amortization expense charged to-date.

2000 DEFERRED OUTFLOWS

Amounts arising from timing differences between recognition of inflows/outflows of resources and when related assets/liabilities are recognized. Deferred Outflows represent consumption of net position applicable to future periods (e.g., pension contributions, refunding charges). Deferred Inflows represent acquisition of net position applicable to future periods (e.g., unavailable property taxes, pension gains, grants received in advance).

2100 **Deferred Outflows.** Deferred outflows and inflows of resources as defined by GASB. Outflows represent future consumption of net position, while inflows represent future acquisition of net position, applicable to subsequent reporting periods (e.g., pension/OPEB deferrals, debt refunding adjustments).

Deferred Outflows – Pensions. Pension-related deferred outflows (experience, assumption changes, contributions after the measurement date).

2110 Deferred Outflows – Unamortized Discounts on Debt. Represents the portion of debt issuance discounts that will be recognized as an expense over the

life of the debt. This deferred outflow reflects the difference between the proceeds received and the face value of the debt, amortized systematically over time in accordance with GASB standards.

2111 Deferred Outflows – Pensions, Changes in Assumptions. Deferrals for actuarial assumption changes that increase pension obligations.

2112 Deferred Outflows – Pensions, Contributions After Measurement Date. Employer contributions made after the measurement date, recognized in the next reporting period.

2113 Deferred Outflows – Pensions, Differences Between Expected & Actual Experience. Deferrals for actuarial experience losses that increase pension obligations.

Deferred Outflows – OPEB. OPEB-related deferred outflows (experience, assumption changes, contributions after the measurement date).

2121 Deferred Outflows – OPEB, Changes in Assumptions. Deferrals for actuarial assumption changes that increase OPEB obligations.

2122 Deferred Outflows – OPEB, Contributions After Measurement Date. Employer OPEB contributions made after the measurement date.

2123 Deferred Outflows – OPEB, Differences Between Expected & Actual Experience. Deferrals for actuarial experience losses that increase OPEB obligations.

Deferred Outflows – Other. Other deferred outflows, including refunding losses, lease/PPP/SBITA outflows, and hedging derivatives.

2131 Deferred Outflows – Loss on Debt Refunding. Losses from debt refundings deferred and amortized over the shorter of the old or new debt.

2132 Deferred Outflows – Regulatory Debits (if applicable). Deferrals for regulated operations under GASB 65.

2133 Deferred Outflows – Leases/SBITAs. Lease/SBITA/PPP implementation adjustments (GASB 87, 96).

3000 LIABILITIES

Present obligations of the school district to transfer resources or provide services to others in the future as a result of past transactions or events. Current liabilities are due within one year (e.g., accounts payable, accrued expenses, unearned revenue). Noncurrent liabilities are not due within one year (e.g., bonds payable, long-term leases, compensated absences).

3100 **Short-Term Liabilities.** Obligations expected to be settled within one year or the operating cycle, whichever is longer. Includes accounts payable, accrued payroll and benefits, interest payable, interfund payables, and unearned revenues due in the short term.

3111 Accounts Payable. Accounts Payable represents amounts owed to vendors or other external parties for goods and services that have been received but not yet paid as of the reporting date.

3112 Accrued Interest Payable. Interest payable recognized in governmental funds.

3113 Arbitrage Rebate Payable. IRS arbitrage rebate obligations

3114 Interfund Accounts Payable. A liability account used to indicate amounts owned by a particular fund to another fund in the same district for goods and services rendered.

absences, and other employer benefit costs recorded through period-end accrual entries.

3118 Lease, Public Private Partnership (PPP) Liabilities, & SBITA Obligations – Payable Within One Year. Short-term portion of lease and SBITA liabilities.

3119 Long-Term Liabilities – Payable Within One Year. Current portion of self-insurance claims and settlements.

3121-3129 Payroll Liabilities. Obligations arising from payroll processing that are payable to third parties or employees. These include amounts withheld from employee compensation (e.g., taxes, garnishments) as well as employer payroll taxes and other payroll-related obligations pending remittance. (Note: ODE will automatically map this range to 3121)

3131-3139 Accrued Payroll. Salaries and wages owed at year end. (Note: ODE will automatically map this range to 3131).**3141-3149 Accrued Benefits.** Employee benefit obligations earned but not yet processed through payroll or

paid as of the reporting date. These typically include accrued retirement contributions, health insurance, compensated. (Note: ODE will automatically map this range to 3141).

3200 **Due To.** Liabilities representing amounts owed to other funds, governments, agencies, vendors, or organizations.

3211 Due To Component Unit. A liability account used to indicate amounts owed to a component unit by the primary government. Please review the definitions of "Component Unit" and "Primary Government" contained in GASB Statement 14 before utilizing this account code.

3212 Due To Other Funds. Short-term amounts owed to other funds.

3213 Due To Other Governments. Short-term amounts owed to state/federal/local governments.

3214 Due To Other. Other payables.

3300 **Unearned Revenue.** Amounts owed to other funds, governments, or component units on a short-term basis.

3311 Unearned Revenue – Tuition/Fees. Tuition/fees received in advance of service.

3312 Unearned Revenue – Grants. Grant revenues received before eligibility met.

3313 Unearned Revenue – Property Taxes. Liability for property taxes assessed, billed, or collected in advance of the period for which the taxes are intended.

3400 **Other Current Liabilities.** Cash received before eligibility requirements are met; includes customer advances, deposits, and retainage.

3411 Bond Anticipation Notes (Bans). The face value of short-term obligations resulting from notes issued by the LEA in anticipation of a later bond issue.

3412 Other Current Liabilities. Misc. current liabilities not otherwise classified.

3500 **Long-Term Debt.** Formal borrowing arrangements with repayment terms extending beyond one year. Long-term debt includes bonds, loans, lease liabilities, and other financing

obligations incurred to finance capital assets, infrastructure, or other long-term governmental activities

3511 Bonds Payable. Outstanding principal on long-term bonds payable.

3512 Loans Payable. Outstanding principal on long-term notes payable.

3513 Unclaimed Property Remittances. Fiduciary liability for remittance of unclaimed property.

3514 Deposits. Represents cash or property received by the LEA as a security or performance deposit to guarantee compliance with contracts or other agreements. Amounts are refundable when obligations are fulfilled

3515 Retainage. Represents the portion of payments to contractors that is withheld until satisfactory completion of a construction project or other contractual obligation. Released upon final acceptance of work

3600 **Long-Term Obligations.** Long-term liabilities that arise from legal, contractual, or actuarial commitments rather than direct borrowing. These obligations include items such as net pension liabilities, net OPEB liabilities, compensated absences, or other long-term commitments payable in future periods.

3611 Compensated Absences. A liability account for the current portion of accumulated compensated absences calculated for vacation leave, sick leave, and sabbatical leave as defined in GASB Statement 16.

3612 Net Pension. Represents the LEA's proportionate share of the collective net pension liability, measured as the total pension liability less the plan's fiduciary net position, in accordance with GASB Statement No. 68

3613 OPEB Liabilities. Represents the net Other Post-Employment Benefits (OPEB) liability, measured as the total OPEB liability less the plan's fiduciary net position, consistent with GASB Statements No. 74 and 75. Reflects health care or other benefits provided to retirees.

3614 Insurance Claims Payable. Represents the estimated liability for claims incurred but not yet reported or settled under self-insurance or risk management programs. Includes expected losses, claim adjustment costs, and related obligations.

3615 Judgments Payable. Represents amounts owed as the result of court decisions, legal settlements, or arbitration awards. The liability is recorded when a judgment or settlement becomes probable and can be reasonably estimated.

3700 **Other Noncurrent Liabilities.** Liabilities due beyond one year that do not fall within long-term debt or long-term obligation categories. These may include deferred settlements, extended payment agreements, or other noncurrent obligations recognized in accordance with applicable accounting standards.

3711 Lease Liabilities. Represents the present value of future lease payments owed by the LEA under lease agreements for right-to-use assets, as required by GASB Statement No. 87. The liability is reduced as payments are made over the lease term.

3712 SBITA Liabilities. Represents subscription-based information technology arrangement (SBITA) liabilities recognized under GASB Statement No. 96. Reflects the present value of future subscription payments owed for the right to use another party's IT software or combined IT assets.

3713 PPP Liabilities. Represents liabilities arising from Public-Private Partnership (PPP) agreements as defined under GASB Statement No. 94. These obligations relate to the right-to-use infrastructure or other non-financial assets provided by a private partner in exchange for payments or other consideration.

3714 Other Long Term Liabilities. Represents long-term obligations not specifically classified elsewhere, including compensated absences, long-term notes payable, or other miscellaneous non-current liabilities.

4000 DEFERRED INFLOWS

Amounts arising from timing differences between recognition of inflows/outflows of resources and when related assets/liabilities are recognized. Deferred Outflows represent consumption of net position applicable to future periods (e.g., pension contributions, refunding charges). Deferred Inflows represent acquisition of net position applicable to future periods (e.g., unavailable property taxes, pension gains, grants received in advance).

4100 **Deferred Inflows.** Deferred outflows and inflows of resources as defined by GASB. Outflows represent future consumption of net position, while inflows represent future acquisition of net position, applicable to subsequent reporting periods (e.g., pension/OPEB deferrals, debt refunding adjustments).

Deferred Inflows – Pensions. Pension-related deferred inflows (experience, assumption changes).

4111 Deferred Inflows – Pensions, Changes in Assumptions. Deferrals for actuarial assumption changes that reduce pension obligations.

4112 Deferred Inflows – Pensions, Differences Between Expected & Actual Experience. Deferrals for actuarial experience gains that reduce pension obligations.

Deferred Inflows – OPEB. OPEB-related deferred inflows (experience, assumption changes).

4121 Deferred Inflows – OPEB, Changes in Assumptions. Deferrals for actuarial assumption changes that reduce OPEB obligations.

4122 Deferred Inflows – OPEB, Differences Between Expected & Actual Experience. Deferrals for actuarial experience gains that reduce OPEB obligations.

Deferred Inflows – Other. Other deferred inflows, including refunding gains, lease/PPP/SBITA inflows, and hedging derivatives.

4131 Deferred Inflows – Gain on Debt Refunding. Gains from debt refunds deferred and amortized over the shorter of the old or new debt.

4132 Deferred Inflows – Loan Origination Fees. Fees received from loan originations recognized over the life of the loan.

4133 Deferred Inflows – Regulatory Credits (if applicable). Deferrals for regulated operations under GASB 65.

4134 Deferred Inflows – Unavailable Property Taxes. Property tax revenues not available within the fund availability period.

4135 Deferred Inflows – Unavailable Grants/Other Revenues. Grant or other revenues not available under modified accrual.

4136 Deferred Inflows – Leases/SBITAs. Lease/SBITA-related deferred inflows (GASB 87, 96).

4137 Deferred Inflows – Unamortized Premiums on Debt. Amounts representing bond issuance premiums or discounts that are amortized over the life of the related debt in accordance with GASB 65. These are reported as deferred inflows (or outflows, if discounts) until recognized in interest expense.

5000 FUND BALANCE/NET POSITION

Residual interest in the district's assets after liabilities and deferred inflows are deducted. In governmental funds this is Fund Balance, classified as Nonspendable, Restricted, Committed, Assigned, or Unassigned. In government-wide and proprietary statements this is Net Position, categorized as Net Investment in Capital Assets, Restricted, or Unrestricted.

5100 **Fund Balance.** The difference between assets plus deferred outflows and liabilities plus deferred inflows.

Nonspendable Fund Balance. Fund balance not in spendable form, such as inventories, prepaids, or long-term receivables, or legally required to remain intact.

5111 Nonspendable Fund Balance – Inventory. Funds that cannot be spent because they are tied up in inventory.

5112 Nonspendable Fund Balance – Prepaids. Funds that cannot be spent because they are tied up in prepaid items.

5113 Nonspendable Fund Balance – Long term Receivable. Funds that cannot be spent because they are tied up in long-term receivable.

5114 Nonspendable Fund Balance – Advance To Other Fund. Funds that cannot be spent because they are tied up in advances to other funds.

5115 Nonspendable Fund Balance – Permanent Fund Principal. Funds that cannot be spent because they are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

5116 Nonspendable Fund Balance – Revolving Accounts. Funds that cannot be spent because they are tied up in revolving accounts.

Restricted Fund Balance. Fund balance constrained by external parties, constitutional provisions, or enabling legislation.

5121 Restricted Fund Balance – Debt Service. Funds that are restricted for specific purposes by debt covenants.

5122 Restricted Fund Balance – Capital Projects. Funds that are restricted for specific purposes by federal regulations or grant requirements.

5123 Restricted Fund Balance – Special Revenue. Funds that are restricted for specific purposes by the Oregon Constitution.

Committed Fund Balance. Fund balance constrained by formal action of the governing body's highest level of authority.

5131 Committed Fund Balance – Board-Designated Capital. Amounts formally committed by board resolution for capital purposes.

5132 Committed Fund Balance – Board-Designated Stabilization. Formal commitment for rainy day/stabilization funds.

5133 Assigned Fund Balance – Capital. Amounts assigned by management for capital purposes.

Assigned Fund Balance. Fund balance intended for a specific purpose as expressed by governing body policy or delegated authority.

5141 Assigned Fund Balance – Operations. Management-assigned balances for specific programs or operating costs.

Unassigned Fund Balance. Residual classification for the General Fund; represents resources available for any purpose, or deficits in other governmental funds.

5151 Unassigned Fund Balance – General Fund Available. Residual balance available for any lawful purpose in the General Fund.

5152 Unassigned Fund Balance – Negative Fund Balances. Used to report deficits in other governmental funds.

Unappropriated Ending Fund Balance. Budgeting purposes only. An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

5161 Contingency/Reserve and Unappropriated EFB

5200 **Net Position.** The residual interest in assets after liabilities are deducted. For governmental funds, this is classified as nonspendable, restricted, committed, assigned, or unassigned fund balance. For government-wide and proprietary statements, presented as net position: net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets. Net position invested in capital assets, net of accumulated depreciation/amortization and related outstanding debt.

5211 Net Investment in Capital Assets. Capital assets net of accumulated depreciation, reduced by outstanding debt related to those assets.

Restricted Net Position. Net position restricted by external parties, constitutional provisions, or enabling legislation for specific purposes.

5221 Restricted Net Position – Debt Service. Net position restricted by law or covenant for repayment of debt.

5222 Restricted Net Position – Capital Projects. Net position restricted for capital construction or acquisition.

5223 Restricted Net Position – Grants & Programs. Balances restricted by external grantors or enabling legislation for specific programs.

5224 Restricted Net Position – Other. Other externally restricted balances not captured above.

Unrestricted Net Position. Residual net position not restricted or invested in capital assets; available for general use.

5231 Unrestricted Net Position. Residual net position available for general operations and not otherwise restricted.

5232 Prior period – error correction. Adjustments to correct an error from a prior fiscal year.

5233 Prior period – accounting principle change. Adjustments for a change in accounting principle applied retroactively.

5234 Cumulative Effect of Change in Accounting Principles. Cumulative effect recognized for changes in accounting principles.

5235 Cumulative Effect of Change in Reporting Entity. Cumulative effect recognized for changes in the reporting entity.

6000 REVENUES / RESOURCES / ADDITIONS

Inflows of resources that increase fund balance/net position, other than from debt issuance or interfund transfers. Examples: property taxes, state school fund revenues, federal/state grants, tuition and fees, rentals, charges for services, investment income.

6100 **Taxes.** Ad valorem, local option, excise, construction, and other tax revenues including penalties and interest.

Ad Valorem Taxes. Ad valorem taxes levied.

6111 Ad Valorem Taxes – Current Year. Collections of current-year ad valorem (property) tax levies.

6112 Ad Valorem Taxes – Prior Year. Collections of delinquent ad valorem tax levies from prior years.

6113 Ad Valorem Taxes – Penalties and Interest. Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment. These resources are considered Local Revenue for the purposes of the State School Fund Formula.

Local Option Taxes. Additional voter-approved property taxes beyond the standard levy.

6121 Local Option – Current Year. Collections of current-year voter-approved local option levy assessments.

6122 Local Option – Prior Year. Collections of delinquent local option levy assessments from prior years.

6123 Local Option – Penalties and Interest. Penalties and Interest on Local Option Taxes. Amounts collected as penalties for the payment of local option taxes after the due date, and the interest charged on delinquent local option taxes from the due date to the date of actual payment.

Excise / Construction Taxes. Taxes on construction or excise-based levies dedicated to education.

6131 Construction Excise Tax. Receipts from local construction excise taxes assessed on new development.

Other Taxes. Revenues from late payment penalties and interest on delinquent taxes.

6141 Other Tax Penalties & Interest. Interest and penalties not covered by 6113 or 6123 above

6142 Other Tax Revenues. Tax revenues not otherwise classified in the 6100 series.

6143 Natural Gas, Oil, and Mineral Receipts. State-managed natural resource receipts apportioned to districts.

6200 **Tuition & Fees.** Payments from students, families, or other individuals for instructional services, transportation, or other district-provided services.

Tuition. Payments from students or families for instruction.

6211 Tuition – Individuals (In-District). Payments from district residents for instructional services.

6212 Tuition – Community Services. Tuition for adult education, preschool, and other community classes.

Transportation Fees. Fees collected for transporting students.

6221 Transportation – Individuals. Fees charged to families for student transportation services.

Student Activity Fees. Revenues from extracurricular and activity participation.

6231 Class Registration Fee. Options collected to support course materials, uniforms, or testing costs.

6232 Athletic Participation Fee. Represents fees charged to students to participate in athletic programs, including costs related to uniforms, equipment, transportation, or other expenses necessary for participation. These are typically nonrefundable unless participation is canceled.

6233 Athletic Gate / Ticket Sales. Revenues from ticket sales, admissions, or gate receipts collected at district-sponsored events, including athletic contests, performances, tournaments, or other approved activities.

6234 Fundraising Revenues. Revenues generated from fundraising activities conducted by the district, school, or student groups under district control. Examples include product sales, auctions, and other fundraising events where the proceeds support school or student activities. Do not include donations, which should be reported under contributions and donations revenue.

6235 Bookstore. Revenues from the sale of books, instructional materials, apparel, supplies, or other items through a school-operated bookstore or student store. Report gross sales prior to deducting costs of goods sold or related expenses.

6236 Other Student Activity Revenues. Other revenues from student activities not classified above.

Fines & Forfeitures. Revenues from fines, penalties, or forfeitures imposed.

6241 Fines & Forfeitures. Revenues from fines and forfeitures (e.g., library, parking).

Fees Collected for Others. Fees collected and held for third parties (e.g., testing, facility use when remitted to outside orgs).

6251 Fees Collected for Others (Custodial). Amounts collected and remitted to outside organizations; these are fiduciary in nature.

6300 **Services Provided & Sales.** Revenues from sales of goods or services (e.g., food sales, community service fees, rentals, transportation fees).

Community Services Sales. Revenues from services provided to the community (child care, rentals).

6311 Childcare / Preschool Fees. Fees for preschool, daycare, and after-school care.

6312 Community Education Fees. Fees for adult enrichment classes, and driver's education.

Food Sales. Proceeds from meal and food programs.

6321 Reimbursable Food Sales – Student Meals. Sales of student breakfasts, lunches, and à la carte items reimbursable under federal or state meal programs

6324 Non Reimbursable Food Sales – Student Meals. Sales of student breakfasts, lunches, and à la carte items not claimed for federal or state reimbursement.

6325 Non Reimbursable Food Sales – Adult Meals. Meals sold to staff, visitors, and other adults not claimed for federal or state reimbursement.

6326 Non Reimbursable Food Sales – Other. Food sales for catering, vending, or special events not claimed for federal or state reimbursement.

Rentals & Leases. Revenues from facility or equipment rentals and leases.

6331 Rentals – Facilities. Income from renting district buildings or facilities.

6332 Rentals – Equipment. Income from renting district equipment.

6333 Rentals – Textbooks. Income from textbook rentals.

6334 Rentals – Transportation. Revenue received from leasing or renting district-owned transportation assets to third parties, including other districts, organizations, or external entities.

6335 Mortgage Receipts. Receipts from mortgages held by the district (if applicable).

Fee Revenue from Districts. Fee for service and other cost recovery programs from Districts

6341 Fee Revenue from Districts. Fee for service and other cost recovery programs from Districts

Fee Revenue from Charter Schools. Fee for service and other cost recovery programs from Charter Schools

6351 Charges for Services to Charter Schools. Revenue earned under contractual agreements where the district provides specific services to a charter school (e.g., payroll processing, HR, business services, instructional support).

Other Sales. Other sales not classified above.

6361 Driver Education Fees. Represents fees collected from students to participate in driver education programs operated or sponsored by the district. These revenues include amounts charged for classroom instruction, behind-the-

wheel training, and related materials. Do not include state reimbursements or grants, which should be recorded under intergovernmental revenues.

6362 Other Sales. Other sales not classified above.

6400 **Contributions & Donations.** Voluntary donations and gifts from private sources, fundraising proceeds, and similar contributions.

Contributed Capital. Non-exchange contributions dedicated to capital purposes (e.g., donated buildings/equipment, developer-built improvements). Recognize the asset and related revenue/contribution per GAAP; not fees for services.

6411 Contributed Capital. Non-exchange contributions of capital assets or resources for capital purposes.

Gifts / Donations. Voluntary donations from individuals or organizations.

6421 Donations from private sources. Voluntary contributions from individuals or organizations (non-capital).

Fundraising Revenue. Revenues from organized fundraising activities.

6431 Fundraising – other. Revenues from district/school-organized fundraising activities.

6500 **Investments & Miscellaneous.** Investment earnings, indirect cost recovery, rental income, fines, and miscellaneous revenues not classified elsewhere.

Interest Earnings. Revenues from interest earned on investments.

6511 Interest on investments. Interest earnings on bank deposits and investments.

6512 Accrued Interest. Accrued interest received or paid at the time of debt issuance as applicable.

Investment Gains / Losses. Realized gains or losses on investments.

6521 Investment gains (realized). Realized gains from the sale or redemption of investments.

6522 Investment losses (realized). Realized losses from the sale or redemption of investments (negative revenue).

Indirect Cost Recovery. Reimbursements for allowable indirect costs charged to grants.

6531 Grant Indirect Revenue. Recoveries of allowable indirect costs from grants and similar awards.

Miscellaneous Revenues. Revenues not classified elsewhere.

6541 Recovery of Prior Year Expenditure. Revenue recorded for the refund or recovery of an expenditure made in a prior fiscal year (i.e., a different budgetary period).

6542 Special Item Inflow (GovWide). Inflows within management's control that are unusual in nature OR infrequent in occurrence (GASB).

6543 Other Miscellaneous Revenues. Miscellaneous revenues not otherwise classified.

6544 Services provided to Other Funds (Internal Service). Internal Service Fund use only. Services provided other funds, such as printing or data processing.

6545 Insurance recoveries – capital. Insurance recoveries related to capital assets.

6546 Insurance recoveries – other. Insurance recoveries not related to capital assets.

6600 **Intergovernmental Revenues - Local.** Inflows from other local governments received as grants, entitlements, shared revenues, or on-behalf payments. Recognize when eligibility/time requirements are met (and “available” for governmental funds). Classify as unrestricted vs. restricted and operating vs. capital by purpose. Exclude interfund transfers, true exchange charges for services, and purely custodial pass-throughs with no administrative involvement.

Intergovernmental Revenues – District/Charter. Payments from districts or charter schools for instruction provided by the district/ESD.

6611 Tuition – Other Districts (in-state). Payments from Oregon districts for services provided by the district/ESD.

6612 Tuition – Other Districts (out-of-state). Payments from non-Oregon districts schools for services provided.

6613 Transportation – Districts (in-state). Revenue from Oregon LEAs for transportation services provided.

6614 Transportation – districts (out-of-state). Revenue from non-Oregon LEAs for transportation services provided.

6615 Staff Training & Professional Development Fees. Revenues from workshops, seminars, and in-service training the district provides.

6616 Special Programs / Student Instruction Fees. Revenues from direct instructional programs (e.g., STEM, CTE, alternative programs).

6617 Network, Technology & Data Services Fees. Fees for SIS hosting, data systems, device services, help desk, and technology repairs.

6618 Intergovernmental Revenue from Charter Schools. Statutory distributions remitted by the sponsoring district to a charter school representing the charter's share of State School Fund or other formula-based funding.

Intergovernmental Revenues – Local Other. Other local governmental revenues.

6622 Enterprise Zone School Support. Includes locally sourced payments that function as substitutes for property taxes but do not meet the definition of standard payments in lieu of taxes. These amounts are typically incidental, non-recurring, or arise from unique agreements, settlements, or adjustments with local entities.

6623 Other Revenue in Lieu of Taxes – Local. Includes locally sourced payments that function as substitutes for property taxes but do not meet the definition of standard payments in lieu of taxes. These amounts are typically incidental, non-recurring, or arise from unique agreements, settlements, or adjustments with local entities.

6624 County School Funds. Revenue distributed from county school funds.

6625 City & County Income Taxes. City and county income tax revenue.

6700 **Intergovernmental Revenues - Intermediate.** Inflows from other intermediate governments received as grants, entitlements, shared revenues, or on-behalf payments. Recognize when eligibility/time requirements are met (and "available" for governmental funds). Classify as unrestricted vs. restricted and operating vs. capital by purpose. Exclude interfund

transfers, true exchange charges for services, and purely custodial pass-throughs with no administrative involvement.

Intergovernmental Revenues – Intermediate Restricted. Revenue from intermediate sources restricted for specific use.

6711 Operating Grants – Intermediate. Grants for the purpose of funding operating costs (not capital) from intermediate sources.

6712 Capital Grants – Intermediate. Grants for the purpose of funding capital from intermediate sources.

Intergovernmental Revenues – Intermediate Unrestricted. Revenue from intermediate sources not restricted for specific use.

6721 General Education Service District Funds. Revenues from ESD distributions for general education services.

6722 Excess ESD Local Revenue. Excess ESD local revenues distributed to districts pursuant to law.

6723 Other Revenue in Lieu of Taxes – Intermediate. Includes payments from intermediate governmental entities that serve as substitutes for property taxes but fall outside regular or statutorily defined payment in lieu of taxes programs. These payments are often situational, adjustment-based, or not part of an ongoing payment structure.

6724 Revenue for/on Behalf of the District – Intermediate. Revenue for or on behalf of the district from intermediate sources.

6800 **Intergovernmental Revenues - State.** Inflows from other state funds received as grants, entitlements, shared revenues, or on-behalf payments. Recognize when eligibility/time requirements are met (and “available” for governmental funds). Classify as unrestricted vs. restricted and operating vs. capital by purpose. Exclude interfund transfers, true exchange charges for services, and purely custodial pass-throughs with no administrative involvement.**Intergovernmental Revenues – State Restricted.** Revenue from state sources restricted for specific use.

6811 Operating Grants – State. State grant revenues received for the purpose of funding operating costs (not capital expenditures). Examples may include state-funded instructional support grants, student investment allocations, early literacy initiatives, mental health support grants, or other state programs intended to support ongoing operational activities.

6812 Capital Grants – State. Grants for the purpose of funding capital from state sources.

6813 State School Fund – Transportation Depreciation Set-Aside. Revenue received from the State School Fund specifically designated for transportation depreciation. These funds represent the portion of the State School Fund earmarked to offset the cost of pupil transportation equipment through a depreciation allowance.

Intergovernmental Revenues – State Unrestricted. Revenue from state sources not restricted for specific use.

6821 Revenue for/on Behalf of the District – State. Payments made by the state on behalf of the district (noncash or in-kind).

6822 State School Fund – General Support. Unrestricted State School Fund revenue for general operations.

6823 State School Fund – School Lunch Match. State match for the National School Lunch Program.

6824 State School Fund – Accrual. Accrual adjustments related to State School Fund entitlements.

6825 Common School Fund. Distributions from the Common School Fund.

6826 State Managed County Timber. Timber receipts managed by the state and apportioned to districts.

6827 Other Revenue in Lieu of Taxes - State. Includes state-sourced payments related to foregone property taxes that are not part of a formal or recurring state payment in lieu of taxes program. These may include one-time reimbursements, corrections, settlements, or ancillary payments authorized outside the normal property tax replacement framework.

6900 **Intergovernmental Revenues – Federal.** Inflows from other federal funds received as grants, entitlements, shared revenues, or on-behalf payments. Recognize when eligibility/time requirements are met (and "available" for governmental funds). Classify as unrestricted vs. restricted and operating vs. capital by purpose. Exclude interfund transfers, true exchange charges for services, and purely custodial pass-throughs with no administrative involvement.

Intergovernmental Revenues – Federal Restricted. Revenue from federal sources restricted for specific use.

6911 Operating Grants – Federal. Grants for the purpose of funding operating costs (not capital) from federal sources.

6912 Capital Grants – Federal. Grants for the purpose of funding capital from federal sources.

6913 Medicaid Administrative Claiming (MAC) Reimbursement. Medicaid Administrative Claiming (MAC) Reimbursement.

6914 Medicaid Reimbursement for Eligible Early Intervention. Revenues received from Medicaid reimbursements for eligible Early Intervention (EI) services provided to children from birth through age three. These funds are restricted and must be used to support the provision of early intervention and related services consistent with IDEA and Medicaid program requirements

6915 Medicaid Reimbursement for Eligible Early Childhood Special Education. Revenues received from Medicaid reimbursements for eligible Early Childhood Special Education (ECSE) services provided to children ages three through five. These funds are restricted and must be used to support ECSE services consistent with IDEA and Medicaid program requirements

Intergovernmental Revenues – Federal Unrestricted. Revenue from federal sources not restricted for specific use.

6921 Other Revenue in Lieu of Taxes - Federal. Includes federal payments associated with tax-exempt property that do not qualify as standard federal Payments in Lieu of Taxes (PILT). These amounts are typically irregular, supplemental, or arise from special federal actions, agreements, or adjustments.

6922 Federal Forest Fees. Receipts under federal programs distributing forest revenues.

6923 Impact Aid to School Districts for Operation (PL 874). Federal Impact Aid for operations (now under Title VII; formerly PL 874).

6924 Coos Bay Wagon Road Funds. Federal payments related to Coos Bay Wagon Road lands.

6925 Transportation Fees For Foster Children. Revenues for transporting foster children as authorized; may be federal-sourced via state.

6926 Medicaid Reimbursement for Eligible K-12 Expenses. Revenues received from Medicaid reimbursements for eligible health-related services provided to K–12 students. These funds are considered unrestricted pass-through revenues when used to offset allowable district expenditures under Medicaid Administrative Claiming or School-Based Health Services programs

Intergovernmental Revenues – Federal Unrestricted Cont.. Revenue from federal sources not restricted for specific use, continued.

6931 Medicaid Reimbursement for Non-IDEA. Revenues received from Medicaid reimbursements for eligible non-IDEA uses.

6932 Revenue for/on Behalf of the District – Federal. Revenue for or on behalf of the district from federal sources.

7000 EXPENDITURES / EXPENSES / DEDUCTIONS

Outflows of resources representing the cost of providing services and operating the district. Expenditures (governmental funds, modified accrual) are decreases in financial resources when goods/services are received and payable from current resources. Expenses (accrual basis) are decreases in net position recognized when incurred. Examples: salaries, benefits, services, supplies, capital outlay, debt service principal and interest.

7100 **Salaries.** Compensation paid to employees for services rendered (licensed, classified, substitutes, temporary, administrators).

Licensed Salaries. Wages for certified/licensed instructional staff.

7111 Licensed Salaries – Teachers. Gross wages paid to licensed teaching staff for instructional services.

7112 Licensed Salaries – Specialists. Gross wages paid to licensed specialists, such as counselors, psychologists, speech-language pathologists, and similar positions.

7113 Licensed Salaries – Other. Includes employees in positions that require a valid professional educator license by statute or rule and perform instructional program leadership, coordination, or support functions, but are not classroom teachers, specialists, administrators, or substitutes. Classification is based on position requirements, not the individual employee's credentials.

Classified Salaries. Wages for support staff (clerical, custodial, aides).

7121 Classified Salaries. Costs for work performed by regular classified employees of the district.

Administrators. Salaries for principals, directors, and other administrators.

7131 Managers/Confidential/Supervisory. Gross wages paid to classified managerial and supervisory staff.

7132 Principal Salaries. Gross wages paid to licensed administrators serving as school principals or assistant principals with direct responsibility for the management and instructional leadership of individual schools

7133 Director Salaries. Gross wages paid to licensed or classified administrators serving in director-level positions with districtwide or program-level management responsibility, excluding principals and assistant principals

7134 Administrator Salaries. Gross wages paid to administrative personnel with management or executive responsibilities.

Substitutes. Payments to substitute teachers and staff.

7141 Licensed Salaries – Substitutes. Gross wages paid to licensed substitute employees for temporary instructional assignments.

7142 Classified Wages – Substitutes. Gross wages paid to classified substitute employees for temporary assignments.

Temporary/Substitute Assignments. Compensation for limited-duration or seasonal work, including substitute/short-term teachers, aides, and other temps. Excludes overtime, regular salaries, and contractor payments.

7151 Temporary Salaries – Licensed. Gross wages of temporary employees—full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are hired on a temporary basis.

7152 Temporary Wages – Classified. Gross wages for work performed by temporary classified employees.

7153 Temporary Salaries and Wages – Other. Gross wages paid to other employees employed on a temporary or seasonal basis.

Additional Salaries. Additional salaries.

7161 Supplemental retirement stipends. Payments made to employees as part of negotiated or policy-based retirement incentives or supplemental retirement programs. These payments are typically provided in addition to regular salary and benefits and may be tied to early retirement agreements, longevity incentives, or negotiated retirement stipends.

7162 Unused Leave. Payments made to employees for accrued but unused leave balances, such as vacation or other compensated leave, at the time of separation, retirement, or payout events authorized by policy or collective bargaining agreements. These payments represent compensation for previously earned leave that was not taken.

7163 Payments/Penalties in Lieu of Insurance. Payments to employees in lieu of health insurance coverage.

7171-7179 Additional Salaries. Gross wages paid to employees that do not meet the definition of another salary category. (Note: ODE will automatically map this range to 7171)

7200 **Associated Payroll Costs.** Employer costs for retirement, PERS, Social Security/Medicare, health insurance, unemployment, and other employee benefits.

PERS. District payments to the state retirement system.

7211 Employer PERS Tier I/II. Employer retirement contributions for PERS Tier I/II plans.

7212 OPSRP / Tier III Employer Contribution. Employer-paid retirement contributions to the Oregon Public Service Retirement Plan (OPSRP), representing the district's current service pension benefit cost.

7213 Employee Contribution – Pick-up. Employer-paid "pick-up" of required member contributions.

7214 PERS UAL Contribution. Employer-paid contributions to the Public Employees Retirement System (PERS) related to the Unfunded Actuarial Liability (UAL), representing the district's required share of pension costs attributable to prior service obligations.

7215 PERS UAL Debt Service Cost. Employer-paid PERS UAL costs identified as debt service–like payments under PERS policy, representing amortization of the district's share of the PERS Unfunded Actuarial Liability. These costs are classified as associated payroll costs, not bond debt service.

7216 Additional PERS UAL Contribution. Additional or supplemental employer-paid PERS UAL contributions required by statute, rate adjustments, or policy decisions beyond the standard employer contribution rate.

Social Security / Medicare. Employer FICA contributions.

7221 FICA (Employer). Employer Social Security and Medicare contributions.

Insurance. Employer-paid premiums for employee insurance benefits, including medical, dental, vision, life, and disability insurance. This category captures the district's cost of providing group coverage and related insurance benefits to employees as part of total compensation. Subaccounts may be used to differentiate between specific types of insurance such as health, life, and disability.

7231 Health Insurance – Medical. Employer share of medical insurance premiums.

7232 Health Insurance – Dental/Vision. Employer share of dental and vision insurance premiums.

7233 Life Insurance. Employer's contributions toward employee life insurance premiums. Includes both term and group life insurance coverage provided as part of employee benefit programs.

7234 Long-Term Disability Insurance. Employer-paid premiums for long-term disability insurance coverage for employees, which provides income protection in the event of extended illness or disability.

Workers' Compensation. Premiums for workers' compensation insurance.

7241 Workers' Compensation. Premiums for workers' compensation coverage.

Unemployment Compensation. Employer costs for unemployment benefits.

7251 Unemployment Compensation. Employer unemployment insurance contributions and charges.

Other State Mandated Payroll Costs. Other state mandated payroll costs.

7261 Paid Family and Medical Leave Insurance (PFMLI). Employer-paid payroll tax required under state law to fund the Paid Family and Medical Leave Insurance program. This object records only the employer portion of PFMLI contributions.

7262 Statewide Transportation Payroll Tax. Employer-paid payroll tax imposed by the state to fund transportation or transit programs, assessed on employee wages and required by statute.

7263 Other State-Mandated Payroll Taxes. Employer-paid payroll taxes required by state law that are not otherwise classified, including new or temporary payroll taxes enacted after adoption of this chart of accounts.

Other Employee Benefits. Stipends paid to employees at or after retirement.

7271 Employer Contribution to Retirement Acct. Employer-paid contributions to employee retirement systems other than PERS, excluding employee-paid portions.

7273 Other Contractual Employee Benefits. Other employer-provided benefits (e.g., LTD, tuition reimbursement).

Other Post Employment Benefits. Employer-paid costs for employee benefits not classified elsewhere. This may include wellness program incentives, flexible spending account contributions, employee assistance program costs, or other miscellaneous

benefits provided to employees outside of standard health, insurance, or retirement plans.

7282 Post-Retirement Health Benefits. Employer costs for health insurance or medical benefit coverage provided to retirees as part of post-employment benefits.

7283 Post-Retirement Life Insurance. Employer costs for life insurance coverage provided to retirees under post-employment benefit programs.

7284 Post-Retirement Long-term Care Coverage. Employer contributions toward long-term care insurance or similar post-employment benefits for retirees.

7300 **Services Purchased.** Expenditures for purchased services including instructional and non-instructional professional services, audit/legal, property, utilities, repairs/maintenance, and travel.

Instructional Prof Services. Payments for instructional consultants, tutors, trainers.

7311 Instructional services - contracted. Contracted instructional services (tutors, trainers, providers).

7312 Substitutes – Licensed (Contracted). Payments to third-party vendors or agencies for licensed substitute instructional staff, including substitute teachers, when the individual is not an employee of the district. Excludes employee wages and benefits.

7313 Substitutes – Classified (Contracted). Payments to third-party vendors or agencies for classified substitute staff (e.g., instructional assistants, clerical, or support staff) when the individual is not an employee of the district. Excludes employee wages and benefits.

7314 Sign Language Interpreters, Language Interpreters, and Translation Services. Payments for interpretation and translation services, including sign language interpreters, spoken language interpreters, and document translation services, provided by contractors or vendors.

7315 Tuition Payments to Other Districts Within State. Tuition payments made to other public school districts within the state for the education of resident students, including inter-district agreements or placements.

7316 Tuition Payments to Other Districts Outside the State. Tuition payments made to public school districts outside the state for the education of resident students, including interstate agreements or placements.

7317 Tuition Payments to Private Schools. Tuition payments made to private schools or private educational institutions for the education of resident students, including placements required by student needs or program agreements.

7318 Other Tuition. Tuition payments not otherwise classified, including payments to charter schools, specialized educational programs, or other approved educational providers not captured in the categories above.

Non-Instructional Prof Services. Non-teaching professional services (IT, HR, business).

7321 Architect / Engineer Services. Expenditures for professional services provided by licensed architects, engineers, or similar professionals for consultation, planning, design, or oversight related to district facilities and infrastructure.

7322 Negotiation Services. Expenditures for professional services performed in negotiating or conferring with labor organizations or employee groups, including collective bargaining support.

7323 Management Services. Expenditures for professional services provided by individuals or firms qualified to assist district management in policy development, strategic planning, organizational analysis, or operational improvement.

7324 Data Processing Services. Expenditures for data processing or information management services performed by external organizations, agencies, or specialists, including services purchased from another governmental entity or contracted specialists performing specific tasks.

7325 Statistical Services. Expenditures for non-payroll professional services related to statistical analysis, data tabulation, research, or similar analytical work performed by qualified individuals or organizations.

7326 Election Services. Expenditures for costs incurred by the county clerk or other authorized entity in conducting school district elections. Typically used with Function 2310 – Board of Education Services.

7327 Contracted Transportation Services. Payments to external vendors or service providers for student transportation services performed under contract rather than by district-employed staff. Includes contracted bus routes, specialized transportation services, and other outsourced student transportation arrangements.

7328 Other Non-Instructional Professional and Technical Services. Expenditures for professional or technical services not otherwise classified, including sign language interpretation, language interpretation, and translation services when working with parents or the community.

Audit Services. Independent financial/compliance audit services.

7331 Audit services. Independent financial and/or compliance audit services.

Legal Services. Legal fees and contracted legal counsel.

7341 Legal services. Legal counsel and related legal services.

Property Services. Contracted property-related services (janitorial, rentals).

7351 Cleaning services. Contracted janitorial and cleaning services.

7352 Lease Operating. Operating leases of facilities or equipment.

7353 Rental. Rentals of facilities or equipment.

7359 Other Property Services. Other Property Services. Property Services purchased which are not classified above.

Utilities. Payments for electricity, water, gas, telecom.

7361 Electricity. Electric utility costs.

7362 Water and sewer. Water and sewer utility services.

7363 Gas/heating. Natural gas and other heating fuel services.

7364 Telecommunications/Internet. Phone, internet, and data communications services.

7365 Garbage. Waste removal services.

Repairs & Maintenance. Expenditures for upkeep and repair of facilities/equipment.

7371 Repairs & maintenance - buildings. Expenditures for routine and non-routine repairs and maintenance services performed to preserve or restore the condition of existing buildings and fixed structures. Includes work necessary to maintain buildings in an efficient operating condition and to prevent deterioration.

7372 Repairs & maintenance - equipment. Repairs and maintenance of movable, non-vehicular equipment, including instructional, technology, office, and facilities equipment.

7373 Repairs & maintenance - vehicles. Expenditures for repairs and maintenance services necessary to maintain district-owned vehicles in safe and operable condition.

Travel. Transportation, lodging, meals, and mileage reimbursements for staff and students.

7381 Student travel - reimbursable. Student transportation costs that are eligible for reimbursement under the State School Fund (SSF) reimbursement programs. Includes only transportation costs that meet SSF qualification criteria.

7382 Student travel - non-reimbursable. Student travel that is not reimbursed by state or other programs.

7383 Staff Travel - local (in-district). Local mileage, parking, and incidental travel within the district.

7384 Staff Travel - out of district (in-state). Travel outside the district but within the state.

7385 Staff Travel - out of state. Interstate travel costs.

Training. Activities that develop knowledge, skills, and competencies of district personnel. Includes costs of workshops, conferences, certification courses, and in-service training for instructional, administrative, or support staff. May cover travel, materials, and contracted training services.

7391 Instructional Staff Development. Professional development focused on curriculum implementation, instructional practices, pedagogy, and instructional alignment.

7392 Non-Instructional Staff Development. Training and professional development for non-instructional personnel, such as administrators, clerical, maintenance, food service, or transportation staff, focused on improving operational efficiency and compliance.

7400 **Supplies & Materials.** Expenditures for consumable items such as instructional, office, custodial, technology, and food supplies.

Instructional Supplies. Classroom supplies and other physical instructional materials, including printed textbooks.

7411 Instructional Supplies – General. Consumable classroom and instructional supplies.

7412 Textbooks (Print). Printed textbooks and workbooks used for instruction that do not meet capitalization thresholds.

7413 E-Textbooks. Digital instructional e-textbooks when costs do not meet capitalization criteria.

7414 Library Books. Library and media center books not capitalized.

7415 Periodicals/Subscriptions. Magazines, journals, and other paper or electronic subscriptions.

7416 Instructional Software. Instructional software or platforms used for teaching and learning, when costs do not meet capitalization criteria.

Non-Instructional Technology Supplies. Non-capitalized technology items (software, peripherals).

7421 Technology Hardware (<$10k). Non-capitalized technology hardware and peripherals.

7422 Software (<$10k). Non-capitalized software and user licenses used for administrative, operational, or general district purposes when costs are below the capitalization threshold.

Other Supplies. Non-capital supplies not otherwise classified, including non-capital technology items (e.g., laptops or peripherals below the capitalization threshold), paper materials, and paper or electronic subscriptions below the capitalization limit, as well as

similar small tools. Excludes capital assets, textbooks, food, and general classroom consumables.

7431 Office Supplies. Paper, pens, binders, and other office supplies.

7432 Custodial supplies. Cleaning and janitorial supplies.

7433 Food Supplies – Cafeteria. Food purchased for cafeteria/food services.

7434 Food Supplies – Classroom. Food purchased for classroom programs and activities.

7435 Food Supplies – Other. Food purchased for other district purposes.

7500 **Capital Outlay.** Expenditures for acquiring or improving land, buildings, equipment, vehicles, buses, technology, and other capital assets.

Land. Acquisition of land.

7511 Land Acquisitions. Purchase of land parcels and related acquisition costs.

7512 Land Improvements. Expenditures for permanent improvements to land that enhance its use or extend its useful life, but do not include the cost of the land itself or the construction of buildings. Land improvements typically have a determinable useful life and are capitalized. Examples include site preparation, grading, paving, sidewalks, parking lots, fencing, outdoor lighting, landscaping (beyond routine maintenance), irrigation systems, drainage systems, athletic fields, playground structures, and similar improvements attached to or built upon the land. Routine maintenance and repairs should not be coded here.

Buildings. Construction or major improvements of buildings.

7521 Buildings. Acquisition or construction of buildings meeting capitalization thresholds.

7522 Building Improvements. Major improvements or renovations to existing buildings (capital).

7523 Bus Garage. Construction or major improvement of bus garages (capital).

Equipment (non-vehicle). Furniture, machinery, and other capital equipment.

7531 Equipment – Non-technology – Initial Purchase. Capital equipment purchases for new or additional non-technology equipment, excluding technology and vehicles, that establish or expand the district's inventory of capital assets.

7532 Equipment – Non-technology – Replacement. Capital equipment purchases for replacing existing non-technology equipment, excluding technology and vehicles, that maintain or renew the district's capital asset inventory without increasing capacity.

Vehicles / Buses. Purchase of vehicles, including school buses.

7541 Bus Improvements. Capital improvements to buses (e.g., retrofits).

7542 Bus Purchases. Acquisition of school buses.

7543 Other vehicles. Acquisition of non-bus vehicles (cars, vans, trucks).

Capitalized Technology. Technology purchases meeting capitalization threshold.

7551 Technology (capital). Capitalized technology purchases (hardware/software at or above threshold) the district owns.

Other Capital Assets. Other capital expenditures not classified above.

7561 Lease. Expenditures for capital assets acquired through leases that meet capitalization criteria under GASB 87, including right-to-use assets obtained through lease contracts. Used for leased assets only; excludes subscription-based IT arrangements.

7562 SBITA. Expenditures for capitalized Subscription-Based Information Technology Arrangements (SBITAs) that provide the district the right to use software or IT resources over a defined contract term, in accordance with GASB 96.

7563 SBITA – Instructional. Capitalized SBITA expenditures for instructional software, platforms, or digital learning systems used to support teaching and learning, when the arrangement meets GASB 96 capitalization criteria.

Depreciation. Periodic expense representing the allocation of the cost of tangible capital assets over their estimated useful lives. Depreciation reflects the wear, deterioration, or obsolescence of assets such as buildings, equipment, and vehicles.

Recorded in proprietary or government-wide statements in accordance with GASB standards.

7571 Depreciation Expense. Systematic allocation of the cost of capital assets over their useful lives.

Amortization. Periodic expense recognizing the reduction in value of intangible assets over their useful life. This includes amortization of capitalized software, licenses, patents, copyrights, and other non-physical assets in accordance with GASB standards. Typically recorded in proprietary or government-wide statements rather than the governmental fund level.

7581 Amortization – Intangible. Periodic expense recognizing the reduction in value of intangible capital assets over their useful lives. Includes amortization of internally developed or purchased software, licenses, patents, copyrights, and other non-physical assets in accordance with GASB guidance.

7582 Amortization – SBITA. Amortization of right-to-use subscription-based IT arrangement assets (GASB 96).

7583 Amortization – Leases. Amortization of right-to-use lease assets (GASB 87).

7584 Amortization – Bond Premium/Discount. Represents the systematic recognition of bond premiums or discounts over the life of the related debt. Premiums are amortized as a reduction of interest expense, and discounts are amortized as an increase to interest expense, in accordance with applicable accounting standards. This category reflects the portion recognized in the current fiscal year.

7600 **Debt Service.** Expenditures for principal and interest payments on long-term debt obligations.

Principal. Payments of principal on bonds, notes, and leases.

7611 Principal – Bonds. Repayment of bond principal.

7612 Principal – Leases/Loans. Repayment of lease or loan principal.

7613 Principal – SBITA. Principal payments made to reduce the outstanding liability associated with a Subscription-Based Information Technology

Arrangement (SBITA). These payments represent the repayment of the financed portion of the subscription agreement recognized as a liability.

Interest. Payments of interest on bonds, notes, and leases.

7621 Interest – Bonds. Interest expense on bonds.

7622 Interest – Leases/Loans. Interest expense on leases or loans.

7623 Interest – SBITA. Interest expense associated with a Subscription-Based Information Technology Arrangement (SBITA) liability. Represents the financing cost incurred over the life of the subscription agreement related to the outstanding SBITA obligation.

Other Debt Service Costs. Fiscal agent fees, issuance costs, and related expenses.

7631 Issuance Costs. Underwriter, legal, and other costs of issuing debt.

7700 **Other Objects.** Expenditures not classified elsewhere, including dues/fees, judgments and settlements, and indirect charges.

Dues & Fees. Membership dues, subscriptions, and similar fees.

7711 Dues. Professional memberships and association dues.

7712 Fees (licenses/permits/testing). Licenses, permits, testing, bank fees, audit filing fees, and other required or administrative fees paid to governmental entities, financial institutions, or regulatory bodies

7713 Taxes, Licenses and Assessments. This includes taxes, licenses, and assessments paid to a government body; and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

Judgments & Settlements. Court-ordered payments, settlements of claims.

7721 Judgments & Settlements – General. Court-ordered or negotiated settlements (insured or general).

7722 Judgments & Settlements – Uninsured. Uninsured losses and settlements borne by the district.

Indirect Charges. Allocated or internal charges not elsewhere classified.

7731 Indirect charges. Charges allocated internally (e.g., central service cost allocation).

Unrecoverable Bad Debt Write-Off. Write-off of uncollectible receivables related to SBITAs.

7741 Unrecoverable Bad Debt Write-Off. Write-off of uncollectible receivables (including SBITA-related).

Insurance Premiums. Expenditures for payments to commercial insurance carriers or other entities for insurance coverage, including property, liability, fidelity bonds, and excess/stop-loss coverage for self-insurance programs. Represents the cost of transferring risk to an outside insurer.

7751 Liability insurance. General liability insurance premiums including board or district liability insurance premiums.

7752 Property insurance. Property insurance premiums.

7753 Fidelity bond premiums. Fidelity and surety bond premiums.

7754 Student insurance. Student accident/medical insurance premiums.

Insurance Claims. Expenditures for the settlement of claims against the district when operating a self-insurance program. Includes payments for health, dental, workers' compensation, property, or liability claims made by employees, students, or third parties. Represents direct benefit/claim payments rather than premiums.

7761 Claims Paid. Benefits or claims paid to claimants (self-insurance/custodial).

Special Item Outflows. Within management's control but unusual/infrequent.

7771 Special Item Outflows. Items within management's control that are unusual or infrequent (classified per GASB).

Scholarship Awards. Scholarships awarded to students in accordance with program or donor criteria.

7781 Scholarship Awards from District Program. Scholarships awarded to students from district-established programs using district-controlled funds in accordance with adopted eligibility criteria.

7782 Scholarship Awards from Restricted Donor. Scholarships awarded to students using donor-restricted funds in accordance with donor-imposed restrictions and eligibility requirements.

Benefit Payments (Trust). Benefit payments to participants/beneficiaries of trust arrangements (e.g., pension/OPEB).

7791 Benefit Payments (Trust). Benefit payments to participants/beneficiaries of pension/OPEB or other trust arrangements.

Administrative Expenses. Administrative expenses of fiduciary funds (custodial or trust), including trustee fees.

7811 Administrative Expenses. Administrative expenses of fiduciary funds (custodial or trust), including trustee fees.

Distributions to Other Governments. Payments of amounts collected on behalf of other governments (e.g., remitting fees).

7821 Distributions to Other Governments. Remittances of amounts collected for other governments.

Refunds of Collections. Refunds of amounts previously collected in custodial capacity.

7831 Refunds of Collections. Refunds of amounts previously collected in a custodial capacity.

PERS UAL Lump Sum Payment to PERS. A one-time payment made to the Public Employees Retirement System (PERS) to reduce an employer's Unfunded Actuarial Liability (UAL), separate from regular employer contribution rates.

7851 PERS UAL Lump Sum Payment to PERS. District's lump-sum payment to reduce unfunded actuarial liability (UAL); fund-level = expenditure, gov-wide = deferred outflow under GASB 68

Taxes and Licenses. Payments for taxes, licenses, registrations, and similar governmental charges required to operate district programs or assets, including business licenses, vehicle registrations, and other statutory or regulatory fees.

7861 Taxes and Licenses. Payments for taxes, licenses, registrations, and similar governmental charges required to operate district programs or assets,

including business licenses, vehicle registrations, and other statutory or regulatory fees.

8000 TRANSFERS / OTHER FINANCING

Inflows or outflows from one fund to another and other financing.

8100 **Other Financing Sources.** Amounts received by a fund from another fund within the same school district to finance expenditures or expenses of the receiving fund. These are not revenues from external sources but internal reallocations of resources, such as transfers from the General Fund to a Capital Projects or Debt Service Fund. Transfers In are always balanced by a corresponding Transfer Out in the sending fund.

Transfers In. Transfers of resources into a fund.

8111 Interfund Transfers In – Operating. Operating transfers received from other funds.

8112 Interfund Transfers In – Capital. Capital transfers received from other funds.

8113 Interfund Transfers In – Expenditures. Transfers in recorded as corrections/recognition on the expenditure side.

8114 Interfund Transfers In – Other. Other transfers in from other funds.

Transits (Inflows). Temporary receipts or pass-through amounts held by a fund before being remitted to another entity or fund. These do not represent revenue to the district but are custodial in nature, such as funds collected for student organizations, inter-fund clearing, or agency activities.

8121 Transits – Cash inflows. Transit cash flows recognized as other financing sources/uses.

8122 Transits – Goods inflows. Transit of goods recognized as other financing sources/uses.

Long-Term Debt Financing Sources. Proceeds and related items from long-term financing (bonds, notes, leases/SBITAs, refundings) and issuance-related accruals. In governmental funds these are other financing sources (not revenue); in proprietary funds they map to liabilities with cash-flow classification in capital & related financing.

8131 Bond Proceeds – New Issuance. Proceeds from the sale of newly issued bonds.

8132 Bond Premiums/Discounts (Net). Net premiums or discounts associated with bond issuance.

8133 Loan Proceeds. Proceeds from new loans.

8134 Lease Proceeds. Present value of proceeds recognized at commencement of a lease.

8135 Refunding Debt Proceeds. Proceeds from refunding transactions.

8136 Gain on Sale of Capital Assets. Gain recognized on the sale of capital assets above carrying amount.

8137 Gain on Sale of Other Assets. Gain on sale of surplus property not capitalized.

8200 **Other Financing Uses.** Proceeds from issuance of bonds, loans, lease agreements, and refundings.

Transfers Out. Transfers of resources out of a fund.

8211 Interfund Transfers Out – Operating. Operating transfers to other funds.

8212 Interfund Transfers Out – Capital. Capital transfers to other funds.

8213 Interfund Transfers Out – Revenue. Transfers out recorded as corrections/recognition on the revenue side.

8214 Interfund Transfers Out – Other. Other transfers out to other funds.

8215 Intergovernmental Transfers Out – Charter Schools. Amounts remitted by sponsoring school districts to charter schools representing the charter's share of State School Fund or other funding.

8216 Intergovernmental Transfers Out – Recovery Schools. Amounts remitted by sponsoring school districts to recovery schools representing the recovery's share of State School Fund or other funding.

8217 Intergovernmental Transfers Out – Alternative Schools. Amounts remitted by sponsoring school districts to alternative schools representing the alternative's share of State School Fund or other funding.

Transits (outflows). Transits recognized as other financing.

8221 Transits – Cash Outflows. Transit cash flows recognized as other financing sources/uses.

8222 Transits – Goods Outflows. Transit of goods recognized as other financing sources/uses.

9000 BUDGET OBJECTS

Objects specific to budgetary reporting.

9100 **Budget Objects.** Objects specific to budgetary reporting.

9111 Unappropriated Ending Fund Balance. Budgeted reserve.

9112 Contingency / Planned Reserve. Budgeted reserve for unforeseen expenditures.

Grant Dimension

The Grant dimension was created to support consistent grant identification and consolidated grant expenditure reporting. Standardized grant codes simplify data extraction and reduce manual reconciliation. The grant dimension is focused on defining the grants required to be tracked by ODE. This dimension will be updated as new grants become available. Resources that are not grants can be coded as "Non-Grant Designation".

000 NON-GRANT DESIGNATIONS

A designation used to identify funding sources or financial activities that are not associated with a grant award. This category is used when a grant identifier is not applicable to the transaction or program being recorded. This designation ensures that financial activities unrelated to grant funding can still be recorded within systems that require a grant field while clearly distinguishing them from grant-funded programs.

> **000 Non-Grant Designation.** Used to classify resources that are tracked alongside grants but are not formal grant awards (e.g., donations, endowments, set-aside reserves, internal allocations). Provides visibility into supplemental funding that does not fall under federal, state, or local/private grant frameworks.

100 LOCAL/REGIONAL/PRIVATE GRANTS

Grants funded or administered by local governmental entities, regional agencies, educational service districts, or other intermediary organizations that distribute funds to subrecipients. These funds may originate from local sources or may represent funds passed through multiple entities before reaching the final recipient. This category includes grants provided by counties, municipalities, regional agencies, or other local governmental units.

> **100 Local/Regional/Private Grants.** Local and private grants. Do not use this code to track all local resources.

200-400 STATE GRANTS

Grants funded and administered by a state government agency. These grants may be distributed through formula allocations, legislative appropriations, or competitive application processes and are intended to support programs or services consistent with state policy objectives. Funding originates from state sources, although in some cases state grants may include state-administered allocations of broader programs that are not classified as federal grants within this structure.

201 Student Investment Account (SIA) Formula Grants. The Student Investment Account (SIA) is a non-competitive grant program to meet students' mental and behavioral health needs and increase academic achievement.

202 Intensive Program - Student Success. Provides funding to school districts with the highest needs in the state, with additional technical assistance support from Student Success Teams.

203 Early Indicator & Intervention System (EIIS). The Student Success Act, House Bill 3427, created a grant program to assist school districts with implementing Early Indicator and Intervention Systems (EIIS). The EIIS Grant Program provides financial support and technical assistance to Oregon schools and districts to develop and implement data analysis systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time.

204 High School Success - Measure 98. Funds directed at improving high school student progress towards graduation.

205 State Summer Learning Grant. Funds are intended to immediately support high-quality summer learning programs for the summer, with a focus on improving literacy outcomes longterm for Oregon students.

206 ESD Technical Assistance Support Grants. Provides funding to Education Services Districts to carry out technical assistance activities outlined in a comprehensive plan that support school districts, eligible charter schools and YCEPs/JDEPs in the implementation of their Student Investment Grant.

207 Charter School Equity Grants. Provides grants from the Statewide Education Initiatives Account to charter schools with greater enrollment of BIPOC students and students experiencing disability (65% or more).

210 Early Literacy Community Grants. Grants to improve early literacy outcomes through community-based partnerships.

211 Early Literacy Success School District Grants. Grants to support school districts and public charter schools in improving early literacy programming and student outcomes through resarch-aligned PK-3 literacy instruction and Pre-K-5th grade curricular materials and implementation.

212 Early Literacy Tribal Grants (OIE). Supports tribal communities in delivering culturally grounded literacy instruction.

220 African American/Black Student Success Plan. Provides funding to organizations to support implementation of the African American/Black Student Success Plan (see OARs 581-017-0550 through 0565)

221 American Indian/Alaska Native Student Success Plan. Provides funding to organizations in implementing specific strategies outlined in the American Indian/Alaska Native Student Success Plan.

222 Latinx Student Success Plan. Provides funding to organizations to support implementation of the LGBTQ2SIA+ Student Success Plan (see OARs 581-017-0747 through 0762)

223 Native Hawaiian/Pacific Islander Student Success Plan. Provides funding to organizations to support implementation of the Native Hawaiian/Pacific Islander Student Success Plan (see OARs 581-017-0850 through 0875)

224 Immigrant/Refugee Student Success Plan. Provides funding to organizations to support implementation of the Immigrant/Refugee Student Success Plan (see OARs 581-017-0550 through 581-017-0565)

225 LGBTQ2SIA+ Student Success Plan. Provides funds to enhance support, engagement, and success for LGBTQ2SIA+ youth in Oregon.

230 Youth Development Oregon (YDO) Community Investment Grants. Provides funding to address protective factors that prevent school disengagement, unhealthy behaviors, and criminal activity.

231 Reengagement Opportunity Grant. Provides funding to local communities across the state to reengage youth ages 14-21 who left high school, or are at risk of leaving, before earning a high school diploma or its equivalent in education with the goal of assisting youth to achieve a high school diploma or obtain their General Education Development credential.

232 Job and Workforce Readiness Grant. Provides funding for programs for youth ages 14-24 related to career exploration and skill development services in preparation for entering the workforce.

240 Community Partnership Grants (Chronic Absenteeism/Every Day Matters). This grant focuses on funding community-centered approaches to address the root causes of chronic absenteeism

241 Tribal Attendance Promising Practices (TAPP). Provides funding to support partnerships between school districts and all nine federally recognized tribes in implementing and sustaining school wide initiatives to reduce chronic absenteeism

250 Blind/Visually Impaired Student Fund (BVIS). Provide information, training, resource development for school districts and educational programs throughout Oregon. It is also to provide services to professionals and families concerned with the needs of young children and students who are blind/visually impaired ("students") and for eligible students under the Individuals with Disabilities Education Improvement Act (IDEA 2004).

251 EAC Special Education Stipends for Educators. Provides stipends for educators specializing in special education to address shortages.

252 Early Intervention/Early Childhood Special Education (EI/ECSE). Provides federal mandated (ECSE) and state mandated (EI) to provide educational supports to infants, toddlers, and preschoolers (birth to school aged) who have disabilities or developmental delays. IDEA Part C funds Birth through age 2; IDEA Part B, Section 619, funds ages 3 through 5.

253 Regional Inclusive Services (RIS). Provides funding for programs that serve children with hearing impairments, vision impairments, deaf-blindness, orthopedic impairments, autism, and traumatic brain injury. This program is funded by federal IDEA and general funds.

254 Speech Pathology Stipend Grants (ODE Speech-Language Pathologist Scholarship Program). Provides funding to school districts for the purpose of increasing the number of speech/language pathologist and assistants by providing training grants.

255 Transition Network Facilitator Grants. Provides funding to hire Transition Network Facilitators to assist high schools in Oregon to provide transition services to further improve Oregon's systems of designing the delivery of employment services to those who are identified as being in the target population.

256 Early Childhood Special Education - General Fund. Provides federal and state-mandated Early Childhood Special Education services and supports for preschool children ages 3 through kindergarten entry who have disabilities under state law and IDEA Part B, Section 619.

257 Early Intervention - General Fund. Early Intervention (EI provides federal and state-mandated Early Intervention services and supports for infants and toddlers (birth through age 2) who have developmental delays or disabilities and their families under state law and IDEA Part C.

258 Early Childhood Special Education - Student Success Act. Early Childhood Special Education (ECSE) provides federal and state-mandated Early Childhood Special Education services and supports for preschool children ages 3 through kindergarten entry who have disabilities under state law and IDEA Part B, Section 619.

259 Early Intervention - Student Success Act. Early Intervention (EI) provides federal and state-mandated Early Intervention services and supports for infants and toddlers (birth through age 2) who have developmental delays or disabilities and their families under state law and IDEA Part C.

260 English Learner Outcomes Program (ELOP) - HB 3499. Provides funding to implement identified best practices for English Learnings, and connect with meaningful school improvement interventions and professional learning. Provides technical assistance and funding to implement identified best practices for English Learners, and connect with meaningful school improvement interventions and professional learning.

261 English Language Learners (ESD Partnership). Provides funding to house EL Specialists at five ESDs throughout the state in order to support districts with a low number of ELs (1-20).

270 After School Meal/Snack Program (Start Up and Expansion Grant). Provides reimbursement for nutritious snacks and meals served in afterschool enrichment programs.

271 Breakfast After the Bell. SSA-aligned allocation to expand student participation in breakfast programs.

272 Breakfast and Summer Lunch Programs. Provides funding to supplement federal reimbursement programs for breakfast and summer lunches that ensure recipient eat for free.

273 Farm to Child Nutrition Programs Competitive Reimbursement Grant. Provides funding for sponsors for reimbursement of Oregon grown/processed food after the noncompetitive funds are exhausted. Provides more funding for sponsors after initial noncompetitive funds are exhausted, preference for BIPOC, women owned businesses to be used.

274 Farm to Child Nutrition Programs Education Grant. Provides funding to assist in paying the costs incurred to coordinate and implement food based, agriculture based or garden-based activities in school districts.

275 Farm to Child Nutrition Programs Noncompetitive Reimbursement Grant. Provides funding to support the reimbursement of cost associated with acquiring and using Oregon grown or Oregon processed food, or to support reimbursement for cost incurred to identify sources of those foods or to process those foods.

276 State School Fund - Free Lunch. Provides grants to schools districts for the purposes of providing lunches at no cost to the student, for students eligible for reduced price lunches under the current US Department of Agriculture's Income Eligibility Guidelines

277 Hunger Free School Program Grants. The purpose of the funding is to expand participation in the school breakfast and lunch programs in public schools and public Charter schools. This will be accomplished by either: (1) supplementing the reimbursement rates of the federal Community Eligibility Provision (CEP) to better allow schools to offer meals at no charge, or (2) through the state-supported income guidelines from 185% up to 300% of the federal poverty level. Other names: CEP Incentive (CEPI) and EIG Reimbursement Programs

280 Hospital Programs. Provides funding for educational services to students in a state-operated hospital; a hospital or clinic of the Oregon Health and Science University; or a private hospital that is not a psychiatric facility and that has the capacity to admit patients from throughout this state; provides specialized intensive treatment for children with severe, low-incidence types of disabling

conditions; or admits children who can expect to be hospitalized for extended periods of time or re-hospitalized frequently.

281 Juvenile Detention Education Program (JDEP). Provides funding for educational services to students aged 12-18 housed overnight in county juvenile detention facilities.

282 Long Term Care and Treatment (LTCT). Provides funding and educational services in eligible day/residential treatment programs that have contracts with DHS, OHA, or OYA for long term care or treatment.

283 Pediatric (Skilled) Nursing Facilities. Provides funding to the school district (PPS) that is providing educational services to students admitted to pediatric nursing facility (Providence - Portland). Provide educational services, including teachers and staff, to enrolled students

284 Youth Correction Education Program (YCEP). Provides funding for education services to be delivered to youth age 12-21 currently incarcerated in Oregon Youth Authority closed custody correctional facilities.

290 CTE Revitalization Grants. Oregon state grants supporting innovation and expansion of high school CTE programs.

291 Secondary Career Pathway. Career Pathway grant funding is intended to incentivize school districts to develop programs that increase the number and diversity of students who earn three or more credits in a high quality CTE program that is a pathway to high wage and in-demand jobs (HB 3072).

292 Secondary Career Pathway Support Grants. Secondary Career Pathways Support funds are utilized to offset costs associated with the additional work required to fulfil the duties listed above, to provide professional growth opportunities for the CTE Regional Coordinator (including updated equipment/supplies), or to support regional consortium activities.

301 Oregon School Capital Improvement Matching (OSCIM) Program. Provides funding from the issuance of State General Obligation Bonds (Article XI-P) to provide matching funding to school districts that pass Local General Obligation Bonds to finance capital improvement projects.

302 Connecting Oregon School Fund (COSF). Provides state matching grants to maximize additional match funding through the federal E-Rate program for broadband infrastructure construction projects.

303 State School Fund (SSF) Transportation Equipment. Funds for equipment, staff and supplies to support school transportation.

304 School Safety & Prevention Systems (SSPS). Provides funding to establish and maintain the Statewide School Safety and Prevention System through technical assistance contracts/grants to education service districts that effectively support and assist school districts as outlined in ORS 339.341

305 Technical Assistance Program (TAP). The Technical Assistance Program (TAP) helps districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities.

306 Healthy School Facilities Fund - Lead Testing Reimbursement Program. Funds covering the costs of remediating drinking water fixtures with elevated levels of lead.

310 Oregon Mathways. Provides funding for a collaborative regional network of mathematics teachers and leaders to develop instructional materials and new courses to meet the needs of diverse learners.

311 Physical Education Expansion K-8 (PEEK-8): Professional (PD). Provides funds to school districts and public charter schools to provide evidence-based professional development to educators that are not specifically endorsed in physical education that will lead to quality physical education instruction and meet the K-8-minute requirements.

312 Physical Education Expansion K-8 (PEEK-8): Teacher Hire (TH). Provides funding to support activities related to meeting the physical education instructional requirements for students in kindergarten through grade 8. The purpose of the TH grant is to hire a licensed Physical Education teacher to support full implementation of quality physical education and meet the minutes required in ORS329.496.

313 STEM Innovation Grants. Provides funding to STEM Hubs to expand the implementation of effective programs related to science, technology, engineering, and mathematics within schools and community organizations.

314 STEM Regional Network Grants. Provides funding to operate Regional STEM Hubs designed to leverage community assets to increase student proficiency, interest, and attainment of post-secondary degrees in STEM and CTE.

320 Professional Learning Platform Grants. Grants for districts, post-secondary institutions, and education organizations for delivery of professional learning opportunities through the Professional Learning Platform that align to state standards and key priorities.

321 Regional Educator Network (REN) Grants. Provides funding to 10 Regional Educator Networks based at ESDs across the state.

330 Rural Schools Technical Support Grants. Funding is to provide responsive and intensive support from the ESDs to small school districts within their regions that have up to 2000 ADM.

331 Foster Care Transportation Grant. Same program; specific allocation for LEA/district implementation.

332 Vision Screening. Provides reimbursement to the ESDs and the Lions Club to do vision screenings in schools.

333 Menstrual Dignity Act. Provides funding for menstrual products for all students, K-12, in all public school buildings in Oregon

334 Oregon Healthy Schools. Oregon Healthy Schools (OHS) works to support the health, well-being and success of students, staff and the community. Healthy students are better learners, and academic achievement bears a lifetime of benefits for health. OHS works to provide students with opportunities to improve their dietary and physical activity behaviors and manage their chronic health conditions. OHS uses the Whole School, Whole Community, Whole Child (WSCC) framework. The WSCC model is student-centered and emphasizes the role of the community in supporting the school and the importance of evidence-based policies and practices.

335 Medicaid Administrative Claiming. Provides reimbursement for claimable activities related to the administration of Medicaid, such as referrals to medical, behavioral, vision or dental services, assisting a student/family with enrollment in the Oregon Health Plan (OHP), and coordination of Medicaid services to OHP enrolled providers.**340 State School Fund - Charter School Close Out Grant.** Provides grants to school districts in the year following a charter school closure to assist with costs associated with the closure.

351 Technical Assistance Program (TAP) - Long Range Facility Planning. Supports districts in developing long-range facility plans that align school capital investments with current and future educational needs and community goals.

352 Technical Assistance Program (TAP) - Seismic Assessments. Helps districts assess the earthquake resilience of school buildings and fulfill seismic assessment requirements for related state rehabilitation grant programs.

353 Technical Assistance Program (TAP) - Asbestos Hazard Assessment Grant. Assists districts in meeting federal AHERA requirements by funding asbestos inspections, monitoring, training, and records management.

354 Technical Assistance Program (TAP) - Engineered Wood Roof System Assessments. Funds the evaluation and documentation of aging engineered wood roof systems to help districts identify structural risks and prioritize maintenance needs.

355 Technical Assistance Program (TAP) - Radon Hazard Assessment Grant. Assists districts in meeting Oregon Health Authority requirements to test school buildings for elevated radon levels at least once every 10 years, including testing in all frequently occupied rooms.

400 Other State Grants. Other State Grants not listed

500-800 FEDERAL GRANTS

Grants funded by the federal government that are awarded through a competitive application or proposal process. Applicants must submit program proposals that are evaluated against established criteria, and funding is awarded based on merit, program design, or demonstrated need. These grants are generally discretionary, may be limited in duration, and may require periodic reapplication or renewal.

501 Title I, Part A – Improving Basic Programs. An LEA's Title I allocation is the sum of the amount that the LEA receives under each formula. LEAs target the Title I funds they receive to schools with the highest percentages of children from low-income families.

502 Title I, Part A – School Improvement Grants. Provides proportionate share of Title IA funds to support lowest performing Title IA schools.

510 Title I, Part C – Migrant Education. Funds support high quality education programs for migratory children and help ensure that migratory children who move among the States are not penalized by disparities among States in curriculum, graduation requirements, and challenging State academic standards.

511 Title I-C Incentive Grants (MEP Consortium Incentive Grants). Through this program, the Department provides financial incentives to State Educational Agencies (SEAs) to participate in high quality consortia that improve the interstate or intrastate coordination of migrant education programs by addressing key needs of migratory children who have their education interrupted.

520 Title I, Part D – Neglected & Delinquent Subpart 1. Provides funding to school districts or ESDs with a state operated neglected (LTCT) or delinquent (YCEP) educational program.

521 Title I, Part D – Neglected & Delinquent Subpart 2. Provides funding to school districts with a locally run neglected or delinquent facility within district boundaries.

530 Title II, Part A – Supporting Effective Instruction. The purpose of the program is to provide grants to State educational agencies (SEAs) and subgrants to local educational agencies (LEAs) to increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders.

540 Title III, Part A – English Language Acquisition. Provides funds to improve the education of English learners by helping them attain English proficiency and meet state academic standards.

541 Title III, Part A - Immigrant Sub-Grant. Provides funding to districts experiencing a significant impact of immigrant youth. This calculation requires a significant increase over a three-year time period.

550 Title IV, Part A – Student Support & Academic Enrichment. Title IV-A is intended to increase the capacity of State educational agencies (SEAs), local educational agencies (LEAs), schools, and local communities to: Provide all students with access to a well-rounded education; Improve school conditions for student learning, and; Improve the use of technology in order to improve the academic achievement and digital literacy of all students.

551 Title IV, Part B – 21st Century Community Learning Centers. The 21st Century Community Learning Centers (21st CCLC) program provides federal funding to support community learning centers that offer before school, afterschool, and summer learning programs that include academic enrichment, youth development, and family engagement services, especially for students in high-poverty, low-performing schools.

560 Title VI, Part A – Indian Education Formula Grants. This program is designed to address the unique cultural, language, and educationally related academic needs of American Indian and Alaska Native students, including preschool children.

561 Title VI, Part B – Native Hawaiian Education. The purpose of the Native Hawaiian Education program is to develop innovative education programs to assist Native Hawaiians and to supplement and expand programs and authorities in the area of education.

562 Title VI, Part C – Alaska Native Education. The overall purpose of the Alaska Native Education program is to meet the unique education needs of Alaska Natives and to support supplemental education programs to benefit Alaska Natives.

570 Title V, Part B, Subpart 1 - Small, Rural School Achievement Program. The purpose of the Small, Rural School Achievement (SRSA) program is to provide rural local educational agencies (LEAs) with financial assistance to fund initiatives aimed at improving student academic achievement.

571 Title V, Part B, Subpart 2 - Rural and Low-Income School Program. These programs are designed to provide rural districts with financial assistance for initiatives aimed at improving student achievement.

580 Title VII - Impact Aid. Provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other Federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible Federal properties who do not live on Federal property.

581 Impact Aid Facilities Maintenance. Payments for Federal Property assist local school districts that have lost a portion of their local tax base because of Federal ownership of property.

590 School Breakfast Program. The School Breakfast Program (SBP) provides reimbursement to states to operate nonprofit breakfast programs in schools and residential childcare institutions.

591 National School Lunch Program. The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential childcare institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day.

592 Special Milk Program for Children. The Special Milk Program provides milk to children in schools, childcare institutions, and eligible camps that do not participate in other Federal child nutrition meal service programs.

593 Child and Adult Care Food Program. The Child and Adult Care Food Program (CACFP) is a federal program that provides reimbursements for nutritious meals and snacks to eligible children and adults who are enrolled for care at participating childcare centers, day care homes, and adult day care centers.

594 Summer Food Service Program for Children. The Summer Food Service Program also known as "Summer Meals" is available in hundreds of communities throughout Oregon, offering free meals and snacks to ALL kids 1-18.

595 NSLP Equipment Assistance Programs. Provides funding to support the upgrading and improvement of equipment used primarily in the National School Lunch/School Breakfast Program.

596 Fresh Fruit and Vegetable Program. USDA program providing free fresh fruits and vegetables during the school day to improve student health.

601 CTE Perkins V Basic Grant. Provides funding to support state leadership activities and career and technical education programs.

602 Perkins V State Leadership Funds. Oregon is focusing Perkins State Leadership funds to support the creation of Statewide Programs of Study; support a pilot project for career exploration and guidance in middle schools, particularly to expand diversity in CTE; support CTE programs in state institutions; promote nontraditional by gender participation in CTE and focusing on removing barriers to participation in, and access to, high-wage, in-demand careers; promote data literacy and improved CTE data quality

610 IDEA, Part B 611 – Special Education Grants to States. Special Education Grants to States (IDEA Part B, Section 611) are provided to ensure that children with disabilities receive a Free Appropriate Public Education (FAPE) in accordance with the Individuals with Disabilities Education Act (IDEA).

611 IDEA, Part B 619 – Special Education Preschool Grants. Special Education Preschool Grants (IDEA Part B, Section 619) provide formula grants to make available special education and related services for children with disabilities ages 3 through 5, in accordance with the Individuals with Disabilities Education Act (IDEA).

612 IDEA, Part C – Special Education-Grants for Infants and Families. These formula grants are awarded annually to support early-intervention services for infants and toddlers with disabilities and their families.

620 McKinney Vento Education for Homeless Children & Youth. Federal McKinney-Vento funds ensuring educational access and stability for homeless students.

630 School Based Health Services (SBHS) Medicaid. Allows an education agency (EA) to enroll as a school medical provider and leverage Medicaid for reimbursement for the cost of covered health services provided to Medicaid-enrolled children and young adults aged birth through 21.

640 Comprehensive Literacy State Development (CLSD). Federal grants to support expanding the use of high-quality, evidence-based literacy practices

in Oregon's highest-need schools. CLSD grants are aligned to the Early Literacy Success School District Grants allowable uses but support programming across the birth-12th grade continuum.

650 School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d)). Section 1464(d) of the Safe Drinking Water Act (SDWA), as amended by section 2107 of the 2016 Water Infrastructure Improvements for the Nation (WIIN) Act, section 2006 of the 2018 America's Water Infrastructure Act (AWIA), and by section 50110 of the 2021 Infrastructure Investment and Job Act (IIJA), authorizes EPA to award grants to states, territories, and Tribal Consortia to provide assistance for lead testing and remediation of drinking water in schools and child care facilities.

660 Charter Schools Program Grants. Grants to Charter Management Organizations for the Replication and Expansion of High-Quality Charter Schools (CMO Grants) competition.

670 Strengthening Mental Health in Education (Community Care Demonstration Project). Supports community-based health, education, and care coordination to address student and family needs.

800 Other Federal Grants. All other federal funding not specified.

Program

The Program dimension was created to support consolidated programmatic grant reporting at ODE and enables tracking of programs funded by multiple revenue sources. This dimension is separate from the grant dimension to allow space for more detailed grant reporting and to support reporting on programs with multiple funding streams. Any expenditure that does not have a program can be coded as "0000 – No program assigned". Districts may continue to use historical allocation methods for grant expenditures and program expenditures under this chart of accounts.

0000 NON PROGRAM/OPERATIONAL

Expenditures and activities not attributable to a specific instructional or support program. Includes general operations, custodial services, facilities maintenance, and other non-program costs.

0000 No Program Assigned. Expenditures and activities not attributable to a specific instructional or support program. Includes general operations, custodial services, facilities maintenance, and other non-program costs.

1000 INSTRUCTIONAL PROGRAMS

Programs with instructional focus.

1100 **Instructional Program.** Programs with instructional focus.

Literacy. Programming to ensure that children leave school proficient in reading and writing in one or more languages, with as many opportunities to build on their funds of knowledge in additional languages as possible.

1111 Literacy Curricula & Materials. Curricula & materials for literacy instruction and programming.

1112 Literacy Curricula & Materials Professional Learning. Professional learning activities focused specifically on the implementation, use, and alignment of adopted curriculum & materials, instructional resources, and content standards, including vendor-led or curriculum-specific training.

1113 Literacy Professional Learning & Coaching. Professional learning, coaching, mentoring, and capacity-building activities for educators and staff that are not limited to a specific curriculum, including instructional coaching, leadership development, and general pedagogy.

1114 Literacy High-Dosage Tutoring. Tutoring meeting the high-dosage tutoring and qualified tutor criteria: provided outside of core instruction, at least 2 times per week over a 10-week period, to four or fewer students per instructor.

1115 Literacy Licensed Staff. Salaries and benefits of licensed literacy coaches, specialists, and interventionists. Note: Expenditures for high-dosage tutoring staff should be coded as Literacy High-Dosage Tutoring.

1116 Literacy Extended Learning Programs. Programming that occurs outside of the regular school day, during school breaks, or programming that is home-based.

1117 Literacy Extended Learning Programs - Kindergarten Transition Programming. Programming supporting students' transition from early childhood settings to kindergarten that occurs during the summer months.

College Level Opportunities. Programs ensuring high school students across Oregon have the opportunity to earn college credit while in high school.

1121 College Level Opportunities. Courses offering simultaneous high school and college credit, including AP and IB courses.

1200 **Expanded Learning.** Programs providing out-of-school time learning such as before school, afterschool, summer learning, and intersession programs.

Afterschool or Before School. Programs providing services to students outside of the regular school day during the school year.

1211 Afterschool or Before School Academic Support. Standards-aligned supplemental instruction delivered outside of the regular school day, includes high-dosage tutoring, small group instruction, skill recovery/acceleration. Use when the primary purpose of expenditure is direct, targeted instruction in core academics.

1212 Afterschool or Before School Well-Rounded Learning. Integrated, well-rounded programs delivered outside of the regular school day that combines academic enrichment with high interest hands-on learning (e.g; project-based learning, arts, STEM, PE/Health, service learning, career exploration, field

experiences). tutoring may be included, but not the primary focus of the expenditure.

1213 Equitable Services Afterschool or Before School. Standards-aligned after or before school programming for private school students in equitable service programs.

Summer Learning. Programs providing summer school services for students.

1221 Summer School Academic Support. Academic/enrichment summer courses open to all students.

1222 Summer School Well-Rounded Learning. Integrated, well-rounded programs delivered over the summer that combines academic enrichment with high interest hands-on learning (e.g.; project-based learning, arts, STEM, PE/Health, service learning, career exploration, field experiences). tutoring may be included, but not the primary focus of the expenditure.

1226 Equitable Services Summer Learning. Targeted EL/at-risk interventions during summer for private school students in equitable service programs.

1300 **Early Learning Programs.** Programs serving students who are pre-kindergarten aged.

1311 Head Start / Collaboration Programs. Partnership or braided funding for Head Start programs.

1321 Childcare / Early Childhood Wraparound. Extended day or wraparound early learning and childcare.

1331 Preschool Promise. State-funded preschool programs for eligible families.

1341 Kindergarten Readiness / Transition. Programs supporting students' transition from early childhood settings to kindergarten that happen outside of the summer.

1400 **Career & Technical Education (CTE).** Programs providing occupational, technical, and work-based learning opportunities aligned with career pathways.

1411 Career and Technical Education. Career and technical education programs aligned to industry standards.

1412 Eighth Grade – CTE. Establish or expand an official Career & Technical Education (CTE) Program of study for students who are in 8th grade.

1500 **Alternative Programs.** Serves students who need nontraditional pathways to graduation (credit recovery, alternative schools).

1511 Public Alternative Programs. District-sponsored alternative education programs, including credit recovery, re-engagement programs, or nontraditional settings.

1512 Private Alternative Programs. Services provided through contracted private or non-profit organizations offering alternative education options for students at risk of academic failure, disengagement, or non-completion. These programs operate outside district-managed facilities.

1513 District Alternative Programs. District-operated programs offering nontraditional instructional settings designed to meet the needs of students requiring flexible schedules, individualized instruction, or behavioral or credit-recovery support.

1514 Other Alternative Programs. Alternative education programs that do not fall into the private or district-operated categories, including cooperative or inter-district programs established to serve unique student populations.

2000 SPECIAL PROGRAMS

Programs delivering instructional and related services for students with disabilities or students identified as gifted and talented.

2100 **Programs for the Talented and Gifted.** Special learning experiences for students identified as gifted or talented.

2111 Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

2200 **Special Education Programs.** Programs delivering instructional and related services for students with disabilities.

2211 Programs for Student with Disabilities. Special Education provides special education and related services and activities to eligible children aged 5 (in kindergarten) through 21 in elementary-secondary special education programs in accordance with IDEA Part B - Section 611.

2212 Extended School Year (ESY). Extended School Year (ESY) refers to special education instruction and related services provided outside the regular school year when required to ensure a student with a disability receives a Free Appropriate Public Education (FAPE) and to prevent significant regression, as determined by the student's Individualized Education Program (IEP).

2213 Early Intervention (EI). Early Intervention provides early intervention special education services to eligible children aged birth to 3 in accordance with IDEA Part C.

2214 Early Childhood Special Education (ECSE). Early Childhood Special Education provides preschool special education services to eligible children aged 3-5 (in preschool) in accordance with IDEA Part B - Section 619.

2215 Parentally Placed Private School Students (PPPS). IDEA dollars used to fund equitable services for students parentally-placed at private schools.

2216 Early Childhood Special Education (ECSE) - Extended Year Services (EYS). Extended Year Services (ESY) refers to extended services that happen in during outside of the traditional school year (summer months, winter or spring break) for children with disabilities ages 3 to eligibility for kindergarten. They are different from general education summer school.

Regional Inclusive Services. Programs providing specialized services, often unavailable locally, including instruction in areas like Braille, sign language, assistive technology, and independent living skills.

2221 Vision Impairment Programs. Regional Inclusive Services programs for vision Impairment.

2222 Deaf or Hard of Hearing Programs. Regional Inclusive Services programs for deaf or hard of hearing.

2223 Autism Programs. Regional Inclusive Services programs for autism.

2224 Traumatic Brain Injury Programs. Regional Inclusive Services for traumatic brain injury.

2225 Orthopedic Impairment Programs. Regional Inclusive Services for orthopedic impairment.

2226 Deafblindness Programs. Regional Inclusive Services for deafblindness.

3000 TARGETED STUDENT SUPPORT

Programs providing additional services for at-risk, English learners, and disadvantaged students (e.g., Title I, EL, interventions).

3100 **Academic Interventions.** Programs targeting at-risk students through remediation, CEIS, and other early intervention services.

3111 Comprehensive/Coordinated Early Intervening Services (C/CEIS). Voluntary services for students needing additional academic or behavioral supports funded by up to 15 percent of IDEA Part B Section 611 and 619.

3112 Comprehensive Coordinated Early Intervening Services (CCEIS Mandatory). Mandatory services for students identified with significant disproportionality based on race or ethnicity needing additional academic or behavioral supports funded by 15 percent of IDEA Part B Section 611 and 619.

3200 **Improving Basic Programs.** Programs that provide targeted assistance, schoolwide services, and family engagement to improve academic outcomes for disadvantaged students.

3211 Targeted Assistance Program. Targeted Assistance Programs differ from Schoolwide Programs in that services are provided only to identified eligible students rather than to all students in a school.

3212 Equitable Services for the Targeted Assistance Program. Targeted assistance through equitable services for identified Title I private school students.

3213 Title I Schoolwide. Title I schoolwide programming

3214 Family–School Engagement Events. Title I activities that increase family participation and communication.

3215 Equitable Services Parent & Family Engagement. Title I activities that increase private school equitable service family participation and communication.

3216 Teen Parent Program. Services and educational programs supporting students who are pregnant or parenting, providing childcare, counseling, and flexible academic scheduling to ensure continued educational progress.

3217 Salary Equalization. Salary Equalization establishes equity in funding between Title I-A funded schools. It is designed to take into account school-by-school variations in personnel costs, such as seniority-pay differentials or fringe benefit differentials. It is intended to address situations where similar per-child amounts would result in different levels of service because the salary and benefit costs of Title I-A staff at one school are higher for the equivalent staff at another Title I-A school.

3300 **Supporting Effective Instruction.** Programs aligning with the Student Success Account initiatives.

Professional Development. Programs to improve student achievement through teacher and principal professional development.

3311 Content Areas. Costs associated with professional learning in academic content areas, STEM, career and technical education.

3312 Using Data and Assessments. Costs associated with data teams/PLCs or professional learning on developing formative assessments.

3313 Educator Evaluation. Costs associated with training on providing feedback, teacher and principal evaluation systems, including costs for data platforms.

3314 School Safety and Climate. Costs associated with improving school conditions, including Social Emotional Learning, PBIS, trauma informed practices, mental health, drug/alcohol abuse prevention/intervention, sexual abuse prevention/intervention.

3315 Instructional Strategies. Strategies to support improved instruction for all students, including focal groups (e.g., English Learners, students experiencing disabilities, TAG).

3316 School Improvement. Costs associated with school improvement planning and interventions.

3317 Equitable Services for Professional Development. Professional development through equitable services for identified private school students.

Recruitment & Retention. Costs associated with recruitment and retention of effective teachers and principals.

3321 Teacher Leadership. Staffing costs for teacher leadership roles, such as instructional coaching, PLC leaders, TOSAs.

3322 Mentoring and Induction. Costs associated with new teacher and new principal onboarding and mentoring.

3323 Educator Incentives. Hiring incentives, such as differential pay/bonuses or reimbursement for endorsement/tuition costs.

3324 Recruitment Activities. Costs associated with development programs for paraeducators, partnerships with educator preparation programs, recruting beyond typical efforts (e.g.,job fairs).

Class Size Reduction. Staffing costs for additional licensed FTE, at grades K-3, where classroom size is reduced to 20 or fewer students for all classrooms in the grade affected.

3331 Class Size Reduction. Staffing costs for additional licensed FTE, at grades K-3, where classroom size is reduced to 20 or fewer students for all classrooms in the grade affected.

Professional Learning Convenings. Convenings for the coordination and provision of professional learning.

3341 Coordinating Body Convenings. Activities contributing to convenings that support the coordination and planning of professional learning.

3342 Networked Learning Convenings. Activities supporting convenings that directly deliver professional learning.

Title II-A Grant Administration. Administrative costs for the Title II-A grant.

3351 Professional Learning Grant Administration. Administrative costs for professional learning grants.

3400 **Dropout Prevention.** Programs focusing on preventing school dropout before high school graduation.

3411 Dropout Prevention. Programs focusing on preventing school dropout before high school graduation.

3412 Eighth Grade - Dropout Prevention. Implementation of drop-out prevention strategies that are evidence based for students who are in 8th grade.

3500 **Migrant Education.** Programs that support the unique educational needs of eligible migrant children and youth.

Migrant Program Student Services. Instructional or other services for migrant students to meet state standards.

3511 Migrant Program Student Services. Instructional or other services for migrant students to meet state standards.

Migrant Program Administrative Services. Migrant program administrative costs.

3512 Migrant Program Administrative Services. Migrant program administrative costs.

3522 Migrant Program Equitable Services. Supplemental ELA, math, science, and social studies instruction for migrant students enrolled in private school equitable service programs.

3600 **Neglected & Delinquent.** Programs providing supplemental services to students in local or state institutions for neglected, delinquent, or at-risk youth.

Academic & Transition Services. Academic and re-entry supports for students in neglected/delinquent facilities.

3611 Title I-D Academic Support. Tutoring and instruction for students in correctional or neglected institutions.

3612 Transition/Re-entry Supports. Services to help youth transition back to local schools or employment.

Professional Development. Professional learning for teachers, principals, and school leaders.

3621 Teacher & Leader PD. Evidence-based PD activities improving instruction.

3622 Equitable Services Professional Development. Evidence-based PD activities improving instruction via equitable services to private schools.

Recruitment & Retention - Neglected & Delinquent. Activities that attract and retain high-quality staff.

3631 Recruitment & Retention. Activities that attract and retain high-quality staff.

3700 **English Language Programs.** Programs providing services to improve English language acquisition.

Language Instruction and Access to Core Instruction. Programs that increase language instruction and access to core subject matter.

3711 Language Instruction. Instructional services designed to support students' language development and proficiency, including English language development and language acquisition supports provided as part of instructional programming.

3712 Access to Core Instruction. Supports and services that enable students to meaningfully access core academic instruction, including accommodations, instructional supports, and access-related services that remove barriers to participation in the general education curriculum.

3713 Equitable Services English Learner Programs. Direct ELD instructional services for EL private school students in equitable service programs.

Immigrant Student Support. Programs that support immigrant students.

3714 Immigrant Student Supports. Services and supports provided to meet the academic, social, emotional, and integration needs of immigrant students, including orientation, family engagement, and targeted student assistance.

3721 Equitable Services Immigrant Student Supports. Orientation, transition, and academic supports for immigrant youth participating in equitable services in a private school.

3722 Dual language and immersion. Programmatic instructional models in which academic content is delivered in two languages or through immersion to support biliteracy, language development, and academic achievement for participating students.

3800 **Student Support & Academic Enrichment.** Programs that support a well-rounded education. Student Support & Academic Enrichment program codes apply only to Title IV–funded activities and are not intended to replace Function, Curriculum

Well-Rounded Education. Academic enrichment in subjects beyond ELA/math.

3811 Well-Rounded Ed Supports. Music, arts, STEM, AP/IB, and enrichment courses funded by Title IV.

3812 Equitable Services Well-Rounded Ed Supports. Music, arts, STEM, AP/IB, and enrichment courses at private schools funded by Title IV equitable services.

3813 Increased Instructional Time. Activities that provide more hours or days of instructional time, summer programs, before or after school programs or technological investments that minimize class time for assessments administered to students.

3814 Ongoing Community Engagement. Authentic, ongoing engagement that includes focal student groups and the broader community of students, families, staff, and partners, building on prior conversations, relationships, and commitments.

Healthy and Safe Schools. Activities improving school climate, mental health, and safety.

3821 Healthy and Safe Schools Supports. Mental health, drug prevention, and violence prevention.

3822 Equitable Services Healthy and Safe Schools Supports. Mental health, drug prevention, and violence prevention at private schools through an equitable service program.

Effective Use of Technology. Supports to increase access to technology and digital learning.

3831 Educational Technology Supports. Devices, software, PD for tech integration.

3832 Equitable Services Educational Technology Supports. Devices, software, PD for tech integration at private schools through equitable service programs.

4000 TARGETED STUDENT SUPPORT, CONT.

Programs providing additional services for at-risk, English learners, and disadvantaged students (e.g., Title I, EL, interventions).

4100 **Native Education Supports.** Programs supporting Indian, Native Hawaiian, and Alaska Native students.

4111 Title VI Native Ed Supports. Academic and cultural enrichment for Native students.

4200 **Homeless Education.** Programs supporting the education of homeless children and youth under McKinney-Vento.

Academic Supports - Homeless Education. The provision of tutoring, supplemental instruction, and enriched educational services that are linked to the achievement of the same challenging State academic standards as the State establishes for other children and youths.

4211 Tutoring & Supplemental Instruction. Tutoring, supplemental instruction, and enriched educational services aligned to state academic standards for homeless children and youth.

Identification, Evaluation & Enrollment Supports - Homeless Education. The provision of expedited evaluations of the strengths and needs of homeless children and youths, including needs and eligibility for programs and services (such as educational programs for gifted and talented students, children with disabilities, and English learners, services provided under title I of the Elementary and Secondary Education Act of 1965 [20 U.S.C. 6301 et seq.] or similar State or local programs, programs in career and technical education, and school nutrition programs).

4221 Expedited Evaluations & Eligibility Supports. Expedited evaluations of strengths/needs and eligibility for programs/services (SPED, EL, TAG, Title I, CTE, nutrition, etc.).

4222 Records, Enrollment & Document Fees. Fees/costs to obtain/transfer records needed to enroll (birth certificates, immunization records, transcripts, guardianship, evaluations, etc.).

Staff Capacity & Rights Awareness - Homeless Education. Professional development and other activities for educators and specialized instructional support personnel that

are designed to heighten the understanding and sensitivity of such personnel to the needs of homeless children and youths, the rights of such children and youths under this part, and the specific educational needs of runaway and homeless youths.

4231 Professional Development for Educators and Support Personnel. Professional development and activities to increase understanding of McKinney-Vento needs, rights, and educational needs of homeless children and youth.

Health & Specialized Support Referrals - Homeless Education. The provision of referral services to homeless children and youths for medical, dental, mental, and other health services.

4241 Health Referral Services. Referral services for medical, dental, mental health, and other health services.

4242 Specialized Instructional Support & Counseling. Specialized instructional support services (including violence prevention counseling) and referrals for such services.

Transportation Assistance - Homeless Education. The provision of assistance to defray the excess cost of transportation for students under section 11432(g)(4)(A) of this title, not otherwise provided through Federal, State, or local funding, where necessary to enable students to attend the school selected under section 11432(g)(3) of this title.

4251 Excess Cost Transportation. Assistance to defray excess transportation costs necessary to attend school of origin/selected school when not otherwise funded.

Early Childhood Supports - Homeless Education. The provision of developmentally appropriate early childhood education programs, not otherwise provided through Federal, State, or local funding, for preschool-aged homeless children.

4261 Early Childhood Programming Supports. Developmentally appropriate early childhood education supports for preschool-aged homeless children when not otherwise provided.

Outreach, Engagement & Re-Engagement - Homeless Education. The provision of services and assistance to attract, engage, and retain homeless children and youths, particularly homeless children and youths who are not enrolled in school, in public school programs and services provided to nonhomeless children and youths.

4271 Outreach and Engagement. Services/assistance to attract, engage, and retain homeless children/youth, especially those not enrolled.

4272 OST, Mentoring & Summer Learning Supports. Before/after-school, mentoring, and summer programs providing tutoring/homework help/supervision.

Family Engagement & Coordination - Homeless Education. The provision of education and training to the parents and guardians of homeless children and youths about the rights of, and resources available to, such children and youths, and other activities designed to increase the meaningful involvement of parents and guardians of homeless children or youths in the education of such children or youths.

4281 Parent/Guardian Education & Involvement. Training and activities to increase parent/guardian involvement and awareness of rights/resources.

4282 Interagency Coordination. Coordination between schools and agencies providing services to homeless children and youth.

Basic Needs & Barrier Removal - Homeless Education. Activities to address the particular needs of homeless children and youths that may arise from domestic violence and parental mental health or substance abuse problems.

4291 School Supplies Distribution. School supplies distributed at shelters/temporary housing or other locations.

4292 Non-School Facility Space & Supplies. Adaptation of space and purchase of supplies for non-school facilities used to provide MV services.

4293 Crisis-Related Supports (DV, Family Mental Health, Substance Abuse). Activities addressing needs arising from domestic violence and parental mental health or substance abuse issues impacting students' access/participation.

4294 Emergency Assistance to Remove Barriers. Other extraordinary/emergency assistance needed to enable attendance and full participation. Use sparingly with documentation and allowability support.

5000 COMMUNITY & ENRICHMENT PROGRAMS

Activities that provide educational, cultural, recreational, or enrichment opportunities for students and the broader community beyond the regular K–12 instructional program. Includes

adult education, family engagement initiatives, and community partnerships that use district facilities or resources to support lifelong learning and community involvement.

5100 **Community & Enterprise Programs.** Programs providing community education, enterprise operations, and cultural/recreational activities.

Community Education. Programs providing educational services to the broader community.

5111 Community Learning Programs. Educational programs open to the broader community.

5112 Family Workshops & Events. Family-focused workshops and informational events.

Enterprise Operations. Fee-based programs operated by schools (e.g., bookstore, athletics concessions).

5121 School-Run Enterprises. Fee-based operations (e.g., bookstore, concessions, rentals).

5122 Enterprise Admin & Billing. Budgeting, billing, and compliance for enterprise operations.

Cultural & Recreational Programs. Community-oriented arts, music, and recreational activities.

5131 Community Recreation. Recreation programs (sports, fitness, games) for community use.

5132 Community Arts & Music. Arts and music programs/events for community participants.

5200 **Recovery Programming.** Provides students with a specialized high school education experience tailored to meet the needs of students with substance use and co-occurring behavioral health challenges.

5211 Recovery Programming. Provides students with a specialized high school education experience tailored to meet the needs of students with substance use and co-occurring behavioral health challenges.

6000 ADULT & CONTINUING EDUCATION

Programs offering adult basic education, ESL, GED, workforce development, and postsecondary transition opportunities.

6100 **Adult Basic Education.** Programs providing foundational adult education, ESL, and high school equivalency services.

Adult Basic Education. Instruction for adults in reading, writing, math, and life skills.

6111 Adult Literacy. Reading/writing literacy for adults.

6112 Adult Numeracy & Digital Basics. Math and essential digital skills for adults.

English as a Second Language (Adult). Instruction in English for adult learners who are non-native speakers.

6121 Adult ESL. English language instruction for adult learners.

6122 ESL Civics / Community English. ESL with a focus on civic participation and community navigation.

High School Equivalency. Preparation for GED or other equivalency certification.

6131 GED Preparation. Preparation for GED/HSE assessments.

6132 HSE Readiness Workshops. Test-readiness seminars and study supports.

6200 **Continuing & Postsecondary Transition.** Programs supporting continuing education, workforce training, and postsecondary transition for adults and high school graduates.

Postsecondary Transition. Programs supporting students' transition from high school to higher education or workforce.

6211 Postsecondary Transition Planning. Planning and navigation for college, training, or workforce entry.

6212 College & Career Readiness Workshops. Application, financial-aid, and readiness seminars.

Continuing Education. Community-based continuing education for lifelong learning.

6221 Community Education Courses. Community-based continuing education offerings.

6222 Lifelong Skills Workshops. Noncredit personal/professional skill development.

Workforce Training. Adult training programs aligned to workforce and employer needs.

6231 Workforce Certification. Training aligned to industry credentials.

6232 Employment Readiness Bootcamps. Job-search, interviewing, and workplace skills.

7000 CHILD NUTRITION

Programs providing meal services, nutrition education, and compliance oversight during school year and summer.

7100 **Child Nutrition.** Programs providing nutritious meals and snacks to eligible children and adults.

7111 Food Service – Operations. Child Nutrition programming operations.

7112 Food Service – Administration. Child Nutrition programming administration.

Location Dimension

The Location dimension supports the coding of expenditures to buildings aligned to the Oregon Department of Education's Institution Directory. ODE recommends using the Institution Lookup Search for more detail about each location. ESDs and other education agencies may continue using existing methods to allocate expenditures by location.

0001 Baker Middle School
0002 Brooklyn Primary School
0004 Haines Elementary School
0005 Keating Elementary School
0007 South Baker Intermediate School
0008 Baker High School
0015 Pine Eagle Charter School
0017 Alsea Charter School
0018 Blodgett Elementary School
0020 Philomath Elementary School
0021 Philomath Middle School
0022 Philomath High School
0027 Adams Elementary School
0028 Cheldelin Middle School
0030 Garfield Elementary School
0033 Bessie Coleman Elementary School
0035 Kathryn Jones Harrison Elementary School
0036 Lincoln Elementary School
0037 Mt View Elementary School
0038 Linus Pauling Middle School
0039 Letitia Carson Elementary School
0040 Corvallis High School
0041 Crescent Valley High School
0042 Childrens Farm Home
0043 Monroe High School
0045 Cedaroak Park Primary School
0046 Inza R Wood Middle School
0047 Stafford Primary School
0048 Sunset Primary School
0051 West Linn High School
0053 Forest Hills Elementary School
0054 Hallinan Elementary School
0055 Lake Grove Elementary School
0056 River Grove Elementary School
0058 Westridge Elementary School
0059 Lake Oswego Middle School
0060 Lakeridge Middle School
0061 Lake Oswego High School
0062 Lakeridge High School
0065 Bilquist Elementary School
0072 Whitcomb Elementary School
0076 Riverside Elementary School
0078 Sunnyside Elementary School
0079 View Acres Elementary School
0084 Rowe Middle School
0085 Clackamas High School
0086 Milwaukie High School
0087 Putnam High School
0088 Welches Elementary School
0090 Deep Creek – Damascus K-8 School
0092 Carus School
0093 Clarkes Elementary School
0094 Molalla Elementary School
0095 Molalla River Middle School
0096 Naas Elementary School
0097 Boring Middle School
0099 Kelso Elementary School
0100 Sandy Grade School
0101 Firwood Elementary School
0102 Cedar Ridge Middle School

0103 Colton Elementary School
0104 Colton High School
0105 Beavercreek Elementary School
0106 Candy Lane Elementary School
0107 Holcomb Elementary School
0109 Gaffney Lane Elementary School
0110 Jennings Lodge Elementary School
0114 John McLoughlin Elementary School
0115 Gardiner Middle School
0116 Tumwata Middle School
0118 Oregon City Senior High School
0119 Butte Creek Elementary School
0121 Mulino Elementary School
0122 William Knight Elementary School
0124 Howard Eccles Elementary School
0127 Ninety-One School
0128 Rural Dell Elementary School
0131 Clackamas River Elementary School
0132 River Mill Elementary School
0134 Estacada Middle School
0135 Estacada High School
0136 John Wetten Elementary School
0137 Walter L Kraxberger Middle School
0138 Gladstone High School
0139 Redland Elementary School
0140 Canby High School
0141 Sandy High School
0142 Molalla High School
0143 Astor Elementary School
0144 Astoria Middle School
0146 Astoria Senior High School
0147 Lewis & Clark Elementary School
0150 Seaside Middle School
0152 Pacific Ridge Elementary School
0154 Seaside High School
0156 Warrenton Grade School
0157 Warrenton High School
0158 Grant Watts Elementary School
0159 Otto Petersen Elementary School
0160 Warren Elementary School
0161 Scappoose Middle School
0162 Scappoose High School
0163 Clatskanie Elementary School
0166 Hilda Lahti Elementary School
0168 Clatskanie Middle/High School
0169 Knappa High School
0171 Hudson Park Elementary School
0174 Rainier Jr/Sr High School
0176 Mist Elementary School
0177 Vernonia Elementary School
0178 Vernonia High School
0179 Columbia City School
0182 McBride Elementary School
0184 St Helens Middle School
0185 St Helens High School
0189 Lincoln School of Early Learning
0191 Coquille Junior Senior High
0192 Eastside School
0196 Madison Elementary School
0197 Millicoma School
0199 Sunset School
0201 Marshfield Senior High School
0204 Hillcrest Elementary School
0205 North Bay Elementary School
0208 North Bend Middle School
0209 North Bend Senior High School
0210 Powers Elementary School
0211 Powers High School
0214 Myrtle Crest School
0215 Myrtle Point High School
0216 Harbor Lights Middle School
0217 Ocean Crest Elementary School
0218 Bandon Senior High School
0219 Crooked River Elementary School

0222 Paulina School
0223 Powell Butte Community Charter School
0224 Crook County Middle School
0225 Crook County High School
0228 Driftwood Elementary School
0229 Pacific High School
0231 Riley Creek Elementary School
0235 Azalea Middle School
0236 Kalmiopsis Elementary School
0237 Brookings-Harbor High School
0239 Gold Beach Jr/Sr High School
0240 Sagebrush
0241 Bear Creek Elementary School
0242 Cascade Middle School
0245 LaPine Elementary School
0246 Juniper Elementary School
0247 R E Jewell Elementary School
0249 Pilot Butte Middle School
0250 Buckingham Elementary School
0251 Bend Senior High School
0252 Mountain View Senior High School
0253 LaPine Senior High School
0256 Sage Elementary School
0258 John Tuck Elementary School
0259 M A Lynch Elementary School
0260 Terrebonne Community School
0261 Tumalo Community School
0262 Obsidian Middle School
0263 Redmond High School
0264 Sisters Elementary School
0265 Brothers Elementary School
0266 Oakland Middle School
0267 Oakland Elementary School
0268 Oakland High School
0269 Eastwood Elementary School
0270 Fir Grove Elementary School
0271 Fullerton IV Elementary School
0272 Green Elementary School
0273 Hucrest Elementary School
0274 Melrose Elementary School
0276 Sunnyslope Elementary School
0277 Winchester Elementary
0278 John C Fremont Middle School
0279 Joseph Lane Middle School
0280 Roseburg High School
0282 Glide Elementary School
0284 Glide Middle School
0285 Glide High School
0289 Canyonville School
0290 Myrtle Creek Elementary School
0291 Coffenberry Middle School
0292 Tri City Elementary School
0293 South Umpqua High School
0296 North Douglas Elementary School
0297 North Douglas High School
0299 Yoncalla Elementary School
0300 Yoncalla High School
0302 Elkton Charter School
0304 Riddle Elementary School
0305 Riddle High School
0307 Glendale Community Charter School Pre-K-12
0310 Reedsport Community Charter School
0311 McGovern Elementary School
0313 Lookingglass Elementary School
0315 Winston Middle School
0316 Douglas High School
0318 East Sutherlin Primary School
0319 Sutherlin Middle School
0320 West Sutherlin Intermediate
0321 Sutherlin High School
0323 Arlington Community Charter School

0325 Condon Elementary School
0326 Condon High School
0327 Humbolt Elementary School
0330 Seneca Elementary School
0331 Grant Union Junior/Senior High School
0342 Henry L Slater Elementary School
0346 Crane Elementary School
0347 Pine Creek Elementary School
0348 Diamond Elementary School
0349 Suntex Elementary School
0350 Drewsey Elementary School
0351 Frenchglen Elementary School
0352 Double O Elementary School
0355 Hines Middle School
0357 Fields Elementary School
0358 Crane Union High School
0359 Burns High School
0361 Hood River Middle School
0362 May Street Elementary School
0363 Mid Valley Elementary School
0364 Parkdale Elementary School
0366 Westside Elementary School
0367 WyEast Middle School
0369 Hood River Valley High School
0370 Orchard Hill Elementary School
0371 Phoenix Elementary School
0372 Talent Elementary School
0373 Talent Middle School
0374 Phoenix High School
0375 Bellview Elementary School
0377 Helman Elementary School
0379 Walker Elementary School
0380 Ashland Middle School
0381 Ashland High School
0382 Central Point Elementary School
0383 Jewett Elementary School
0384 Patrick Elementary School
0385 Richardson Elementary School
0386 Sams Valley Elementary School
0387 Hanby Middle School
0388 Scenic Middle School
0389 Crater High School
0390 Hillside Elementary
0393 Shady Cove School
0394 Table Rock Elementary
0396 Eagle Point Middle School
0397 Eagle Point High School
0399 Rogue River Elementary School
0401 Rogue River Junior/Senior High
0402 Applegate Elementary School
0406 Butte Falls Charter School
0407 Pinehurst Elementary School
0408 Griffin Creek Elementary School
0409 Hoover Elementary School
0410 Howard Elementary School
0411 Jackson Elementary School
0412 Jacksonville Elementary School
0413 Jefferson Elementary School
0414 Lone Pine Elementary School
0415 Oak Grove Elementary School
0416 Kennedy Elementary School
0417 Roosevelt Elementary School
0418 Ruch Outdoor Community School
0419 Washington Elementary School
0420 Wilson Elementary School
0421 Hedrick Middle School
0422 McLoughlin Middle School
0423 South Medford High School
0424 North Medford High School
0425 Culver Elementary School
0426 Culver High School
0427 Ashwood Elementary School
0428 Black Butte School

0429 Buff Elementary School
0430 Madras Elementary School
0431 Metolius Elementary School
0432 Warm Springs K-8 Academy
0434 Madras High School
0435 Allen Dale Elementary School
0436 Highland Elementary School
0437 Lincoln Elementary School
0438 North Middle School
0439 Redwood Elementary School
0440 Riverside Elementary School
0441 South Middle School
0442 Grants Pass High School
0443 Evergreen Elementary School
0444 Fleming Middle School
0445 Fruitdale Elementary School
0446 Ft Vannoy Elementary School
0448 Lincoln Savage Middle School
0449 Lorna Byrne Middle School
0450 Madrona Elementary School
0451 Manzanita Elementary School
0453 Williams Elementary School
0455 Hidden Valley High School
0456 Illinois Valley High School
0457 North Valley High School
0459 Joseph Conger Elementary School
0461 Mills Elementary School
0462 Pelican Elementary School
0463 Ponderosa Middle School
0465 Roosevelt Elementary School
0467 Bonanza Elementary School
0468 Chiloquin Elementary School
0470 Ferguson Elementary School
0471 Gearhart Elementary School
0472 Gilchrist Elementary School
0473 Henley Elementary School
0474 Keno Elementary School
0475 Malin Elementary School
0476 Merrill Elementary School
0477 Peterson Elementary School
0478 Shasta Elementary School
0479 Stearns Elementary School
0480 Brixner Junior High School
0481 Henley Middle School
0482 Bonanza Junior/Senior High School
0483 Chiloquin High School
0484 Gilchrist Junior/Senior High School
0485 Henley High School
0486 Lost River High School
0487 Klamath Union High School
0488 Mazama High School
0489 Union Elementary School
0490 Fremont/Hay Elementary School
0491 Daly Middle School
0492 Lakeview Senior High School
0497 Plush Elementary School
0498 Adel Elementary School
0500 Pleasant Hill Elementary School
0502 Pleasant Hill High School
0503 Adams Elementary School
0504 Awbrey Park Elementary School
0506 Cal Young Middle School
0507 Coburg Community Charter School
0510 Edison Elementary School
0513 Gilham Elementary School
0515 Howard Elementary School
0518 Kelly Middle School
0519 Kennedy Middle School
0520 Madison Middle School
0522 McCornack Elementary School
0524 Monroe Middle School
0525 River Road/El Camino del Rio Elementary School
0526 Roosevelt Middle School

0528 Spencer Butte Middle School
0529 Spring Creek Elementary School
0530 Twin Oaks Elementary School
0534 Willagillespie Elementary School
0536 North Eugene High School
0538 Sheldon High School
0539 South Eugene High School
0540 Churchill High School
0542 Briggs Middle School
0544 Centennial Elementary School
0545 Douglas Gardens Elementary School
0546 Elizabeth Page Elementary School
0548 Guy Lee Elementary School
0549 Hamlin Middle School
0550 Maple Elementary School
0553 Ridgeview Elementary School
0554 Mt Vernon Elementary School
0556 Thurston Elementary School
0557 Thurston Middle School
0558 Walterville Elementary School
0559 Yolanda Elementary School
0560 Springfield High School
0561 Thurston High School
0563 Elmira Elementary School
0564 Fern Ridge Middle School
0566 Veneta Elementary School
0567 Elmira High School
0568 Mapleton Elementary School
0569 Mapleton Jr/Sr High School
0570 Creslane Elementary School
0571 Creswell Middle School
0572 Creswell High School
0573 Bohemia Elementary School
0574 Dorena School
0576 Harrison Elementary School
0578 London School
0579 Lincoln Middle School
0580 Cottage Grove High School
0581 Cascade Middle School
0583 Danebo Elementary School
0584 Fairfield Elementary School
0585 Irving Elementary School
0586 Malabon Elementary School
0587 Shasta Middle School
0588 Willamette High School
0589 Applegate Elementary School
0592 Crow High School
0594 McKenzie River Community School
0595 Laurel Elementary School
0596 Oaklea Middle School
0597 Junction City High School
0598 Lundy Elementary School
0599 Lowell Junior/Senior High School
0600 Oakridge Elementary School
0601 Oakridge Junior High School
0602 Oakridge High School
0603 Marcola Elementary School
0604 Mohawk High School
0608 Siuslaw Middle School
0609 Siuslaw Elementary School
0610 Siuslaw High School
0611 Toledo Elementary School
0615 Newport Middle School
0617 Oceanlake Elementary School
0618 Yaquina View Elementary
0620 Taft Elementary School
0621 Taft Middle School
0622 Toledo Jr. High
0623 Crestview Heights School
0624 Waldport Middle School
0625 Sam Case Elementary
0627 Newport High School
0628 Taft High School
0629 Toledo Senior High School

0630 Waldport High School
0631 Central Elementary School
0632 Calapooia Middle School
0633 Meadow Ridge Elementary
0636 Periwinkle Elementary School
0637 North Albany Elementary School
0638 North Albany Middle School
0639 Oak Grove Elementary School
0640 Lafayette Elementary School
0641 Liberty Elementary School
0642 Memorial Middle School
0643 Oak Elementary School
0644 Sunrise Elementary School
0645 South Shore Elementary School
0646 Tangent Elementary School
0647 Takena Elementary School
0648 Waverly Elementary School
0649 West Albany High School
0650 South Albany High School
0652 Cascades School
0653 Green Acres School
0656 Mari-Linn School
0658 Hamilton Creek School
0659 Harrisburg Elementary School
0662 Foster Elementary School
0663 Hawthorne Elementary School
0664 Holley Elementary School
0666 Oak Heights Elementary School
0668 Sweet Home Junior High School
0669 Sweet Home High School
0671 Lacomb School
0674 Seven Oak Middle School
0676 Centennial Elementary School
0677 Scio Middle School
0678 Scio High School
0681 Santiam Elementary School
0683 Santiam Junior/Senior High School
0687 Central Linn High School
0688 Lebanon High School
0689 Harrisburg High School
0691 Jordan Valley Elementary School
0692 Alameda Intermediate School
0694 Aiken Elementary School
0696 May Roberts Primary School
0698 Ontario Middle School
0699 Ontario High School
0700 Juntura Elementary School
0701 Vale Elementary School
0702 Nyssa Elementary School
0703 Nyssa Middle School
0704 Nyssa High School
0705 Annex Charter School
0706 Willowcreek Elementary School
0707 Adrian Elementary School
0708 Adrian High School
0711 W W Jones Elementary School
0712 Jordan Valley High School
0713 Vale High School
0714 Mark Twain Elementary
0715 Silverton Middle School
0716 Robert Frost Elementary School
0717 Sublimity School
0718 Evergreen Elementary School
0719 Aumsville Elementary School
0721 Jefferson Elementary School
0722 Jefferson Middle School
0723 Jefferson High School
0724 North Marion Intermediate School
0725 North Marion Middle School
0726 North Marion High School
0728 Auburn Elementary School
0731 Brush College Elementary School
0732 Bush Elementary School
0733 Candalaria Elementary School

0734 Clear Lake Elementary School
0735 Cummings Elementary School
0736 Englewood Elementary School
0737 Wright Elementary School
0738 Four Corners Elementary School
0740 Grant Community School
0741 Scott Elementary School
0743 Highland Elementary School
0744 Hoover Elementary School
0745 Gubser Elementary School
0746 Kennedy Elementary School
0747 Keizer Elementary School
0749 Liberty Elementary School
0750 McKinley Elementary School
0751 Eyre Elementary School
0753 Morningside Elementary School
0754 Myers Elementary School
0755 Hayesville Elementary School
0756 Pringle Elementary School
0757 Richmond Elementary School
0759 Salem Heights Elementary School
0760 Schirle Elementary School
0761 Sumpter Elementary School
0762 Swegle Elementary School
0763 Washington Elementary School
0764 Yoshikai Elementary School
0765 Judson Middle School
0766 Leslie Middle School
0767 Parrish Middle School
0768 Waldo Middle School
0769 Walker Middle School
0770 Whiteaker Middle School
0771 McKay High School
0772 McNary High School
0773 North Salem High School
0774 Sprague High School
0775 South Salem High School
0776 Gervais Elementary School
0777 Victor Point Elementary School
0778 St Paul Elementary School
0779 St Paul High School
0780 Pratum Elementary School
0784 Bethany Charter School
0785 Scotts Mills Elementary School
0786 Gervais Middle School
0788 Stayton Elementary School
0789 Stayton Middle School
0790 Turner Elementary School
0792 Mt Angel Middle School
0793 St Marys Public School
0794 John F Kennedy High School
0795 Silver Crest Elementary School
0796 Nellie Muir Elementary School
0797 Washington Elementary School
0800 Woodburn High School
0806 Cloverdale Elementary School
0807 Central Howell Elementary School
0808 Gervais High School
0809 Stayton High School
0810 Cascade Junior High School
0811 Cascade Senior High School
0812 Silverton High School
0813 A C Houghton Elementary School
0814 Sam Boardman Elementary School
0815 Heppner Elementary School
0817 Irrigon Junior/Senior High School
0818 Heppner Junior/Senior High School
0820 Riverside Junior/Senior High School
0822 Abernethy Elementary School
0823 Ainsworth Elementary School
0824 Alameda Elementary School
0826 Arleta Elementary School
0827 Astor Elementary School
0828 Atkinson Elementary School

0829 Rosa Parks Elementary School
0830 Beach Elementary School
0831 Beaumont Middle School
0833 Boise-Eliot Elementary School
0834 Bridger Creative Science School
0835 Bridlemile Elementary School
0837 Buckman Elementary School
0838 Capitol Hill Elementary School
0839 Chapman Elementary School
0840 Chief Joseph Elementary School
0841 César Chávez K-8 School
0842 Harrison Park School
0843 Creston Elementary School
0844 Duniway Elementary School
0847 Faubion Elementary School
0849 George Middle School
0850 Glencoe Elementary School
0852 Gray Middle School
0854 Grout Elementary School
0855 Hayhurst Elementary School
0857 Beverly Cleary School
0858 Hosford Middle School
0861 Irvington Elementary School
0862 James John Elementary School
0863 Kellogg Middle School
0864 Kelly Elementary School
0866 Dr. Martin Luther King Jr. School
0868 Laurelhurst Elementary School
0869 Lee Elementary School
0870 Lent Elementary School
0871 Lewis Elementary School
0872 Llewellyn Elementary School
0873 Maplewood Elementary School
0875 Marysville Elementary School
0877 Mt Tabor Middle School
0878 Ockley Green Middle School
0879 Peninsula Elementary School
0880 Souther School
0883 Richmond Elementary School
0884 Rigler Elementary School
0885 Roseway Heights School
0886 Sabin Elementary School
0887 Scott Elementary School
0888 Sellwood Middle School
0889 Sitton Elementary School
0890 Skyline Elementary School
0892 Stephenson Elementary School
0893 Sunnyside Environmental School
0894 Harriet Tubman Middle School
0895 Vernon Elementary School
0896 Vestal Elementary School
0898 West Sylvan Middle School
0900 Whitman Elementary School
0902 Woodlawn Elementary School
0903 Woodmere Elementary School
0904 Woodstock Elementary School
0906 Benson Polytechnic High School
0908 Kuumba School
0909 Cleveland High School
0911 Franklin High School
0912 Grant High School
0913 Jefferson High School
0914 Lincoln High School
0915 Leodis V. McDaniel High School
0916 Metropolitan Learning Center
0918 Roosevelt High School
0922 Ida B. Wells-Barnett High School
0925 Prescott Elementary School
0926 Russell Elementary
0927 Sacramento Elementary School
0928 Shaver Elementary School
0930 Parkrose Middle School
0931 Parkrose High School
0932 Dexter McCarty Middle School

0933 East Gresham Elementary School
0934 Gordon Russell Middle School
0935 Highland Elementary School
0936 Hall Elementary School
0937 Hollydale Elementary School
0938 North Gresham Elementary School
0939 Powell Valley Elementary School
0941 East Orient Elementary School
0942 West Orient Middle School
0943 Alder Elementary School
0945 Fairview Elementary School
0946 Glenfair Elementary School
0947 Hartley Elementary School
0948 Margaret Scott Elementary School
0949 Davis Elementary School
0950 Sweetbriar Elementary School
0951 Troutdale Elementary School
0952 Wilkes Elementary School
0953 Kerr Youth Center/Wynne Watts School
0954 Hauton B Lee Middle School
0957 Reynolds High School
0958 Sauvie Island School
0959 Meadows Elementary
0960 Centennial Middle School
0963 Parklane Elementary School
0964 Patrick Lynch Elementary
0965 Powell Butte Elementary School
0966 Pleasant Valley Elementary School
0967 Centennial High School
0972 Cherry Park Elementary School
0973 Gilbert Heights Elementary School
0974 Gilbert Park Elementary School
0975 Lincoln Park Elementary School
0976 Menlo Park Elementary School
0977 Mill Park Elementary School
0978 Ventura Park Elementary School
0979 West Powellhurst Elementary School
0980 Alice Ott Middle School
0981 Floyd Light Middle School
0983 David Douglas High School
0985 Riverdale Grade School
0986 Gresham High School
0987 Sam Barlow High School
0989 Lyle Elementary School
0990 Oakdale Heights Elementary School
0993 Whitworth Elementary School
0994 LaCreole Middle School
0995 Dallas High School
0998 Independence Elementary School
0999 Monmouth Elementary School
1001 Talmadge Middle School
1002 Central High School
1005 Falls City Elementary School
1006 Falls City High School
1010 Sherman County School
1012 East Elementary School
1013 Liberty Elementary School
1014 South Prairie Elementary School
1016 Tillamook Junior High School
1017 Tillamook High School
1019 Nestucca K8
1020 Garibaldi Elementary School
1021 Nehalem Elementary School
1022 Neah-Kah-Nie High School
1023 Nestucca High School
1027 Pilot Rock Elementary School
1028 Pilot Rock High School
1031 Clara Brownell Middle School
1032 McNary Heights Elementary School
1033 Umatilla High School
1034 Highland Hills Elementary School
1036 Rocky Heights Elementary School
1037 Sunset Elementary School

1038 West Park Elementary School
1039 Armand Larive Middle School
1040 Hermiston High School
1047 McKay Creek Elementary School
1048 Sherwood Heights Elementary School
1049 Washington Elementary School
1051 Sunridge Middle School
1052 Pendleton High School
1053 Athena Elementary School
1055 Weston Middle School
1056 Weston-McEwen High School
1057 Central Middle School
1060 Stanfield Elementary School
1061 Stanfield Secondary School
1064 McLoughlin High School
1066 Central Elementary School
1067 Rising Stars Day Treatment
1068 Greenwood Elementary School
1069 Island City Elementary School
1072 La Grande Middle School
1073 La Grande High School
1074 Union Elementary School
1075 Union High School
1079 Imbler Charter School
1082 Stella Mayfield Elementary School
1083 Elgin High School
1084 Imnaha Elementary School
1087 Joseph Charter School
1088 Wallowa Elementary School
1089 Wallowa High School
1090 Enterprise Elementary School
1091 Enterprise High School
1092 Troy Elementary School
1093 Chenowith Elementary School
1095 Mosier Community School
1097 Colonel Wright Elementary School
1098 Dry Hollow Elementary School
1100 The Dalles Middle School
1101 The Dalles High School
1108 South Wasco County Elementary School
1109 South Wasco County Middle/High School
1110 Lenox Elementary School
1111 West Union Elementary School
1112 Brookwood Elementary School
1114 W Verne McKinney Elementary School
1115 Eastwood Elementary School
1116 Minter Bridge Elementary School
1117 Mooberry Elementary School
1119 W L Henry Elementary School
1120 Banks Elementary School
1123 Banks Middle School
1124 Banks High School
1126 Neil Armstrong Middle School
1127 Tom McCall Upper Elementary
1128 Cornelius Elementary School
1129 Dilley Elementary School
1130 Echo Shaw Elementary School
1132 Harvey Clarke Elementary School
1133 Joseph Gale Elementary School
1134 Forest Grove High School
1135 Bridgeport Elementary School
1136 Charles F Tigard Elementary School
1137 Mary Woodward Elementary School
1138 Durham Elementary School
1139 James Templeton Elementary School
1140 Metzger Elementary School
1142 Edward Byrom Elementary School
1143 Tualatin Elementary School
1144 Thomas R Fowler Middle School
1145 Twality Middle School

1146 Tigard High School
1147 Butternut Creek Elementary School
1148 Indian Hills Elementary School
1149 Reedville Elementary School
1150 Ladd Acres Elementary School
1151 Witch Hazel Elementary School
1152 Groner Elementary School
1153 Aloha-Huber Park School
1154 Barnes Elementary School
1155 Beaver Acres Elementary School
1156 Bethany Elementary School
1157 Greenway Elementary School
1158 Cedar Mill Elementary School
1159 Chehalem Elementary School
1160 Cooper Mountain Elementary School
1161 Errol Hassell Elementary School
1162 Elmonica Elementary School
1163 Fir Grove Elementary School
1164 Hazeldale Elementary School
1165 Hiteon Elementary School
1166 Kinnaman Elementary School
1167 Levi Anderson Learning Center
1168 McKay Elementary School
1169 McKinley Elementary School
1170 Montclair Elementary School
1171 Oak Hills Elementary School
1172 Raleigh Hills Elementary School
1173 Raleigh Park Elementary School
1174 Ridgewood Elementary School
1175 Rock Creek Elementary School
1176 Terra Linda Elementary School
1177 Vose Elementary School
1178 West Tualatin View Elementary School
1179 William Walker Elementary School
1180 Cedar Park Middle School
1181 Five Oaks Middle School
1182 Meadow Park Middle School
1183 Mountain View Middle School
1184 Highland Park Middle School
1185 Whitford Middle School
1186 Aloha High School
1187 Beaverton High School
1188 Sunset High School
1189 Farmington View Elementary School
1190 North Plains Elementary School
1191 Hawks View Elementary School
1192 Sherwood Middle School
1193 Sherwood High School
1194 Gaston Elementary School
1195 Gaston Jr/Sr High School
1196 R A Brown Middle School
1197 Evergreen Middle School
1198 South Meadows Middle School
1199 J W Poynter Middle School
1200 Glencoe High School
1201 Hillsboro High School
1205 Fossil Charter School
1208 Amity Elementary School
1209 Amity Middle School
1210 Amity High School
1211 Dayton Grade School
1212 Dayton High School
1213 Yamhill Carlton Elementary School
1216 Dundee Elementary School
1217 Edwards Elementary School
1218 Ewing Young Elementary School
1219 Mabel Rush Elementary School
1221 Mountain View Middle School
1222 Newberg Senior High School
1224 Willamina Elementary School
1225 Willamina Middle School
1226 Willamina High School
1228 Willamette Elementary School

1230 Memorial Elementary School
1231 Newby Elementary School
1232 Wascher Elementary School
1233 Patton Middle School
1234 McMinnville High School
1235 Faulconer-Chapman School
1237 Sheridan High School
1238 Yamhill Carlton High School
1240 Charlemagne French Immersion Elementary School
1241 Buena Vista Elementary School
1243 Lane Middle School
1244 Chapman Hill Elementary School
1248 Colton Middle School
1252 Riverview Center for Growth
1254 Reynolds Middle School
1256 Southern Oregon Treatment Center
1257 Klamath Basin Behavioral Health (KBBH)
1259 Yujin Gakuen Elementary School
1260 Polk ADTC
1262 Crossroads
1264 Mount Scott Elementary School
1266 Three Rivers Elementary School
1267 Lincoln Elementary School
1268 French Prairie Middle School
1270 Sexton Mountain Elementary School
1271 Old Mill Center for Children & Families
1272 Boeckman Creek Primary School
1275 Family Solutions - Grants Pass
1277 Jackson Middle School
1278 Markham Elementary School
1284 Lifeworks Northwest
1285 Jackson Elementary School
1286 Willamette Primary School
1287 Athey Creek Middle School
1288 Oak Creek Elementary School
1289 North Lake School
1291 Dayton Jr High School
1293 Sisters Middle School
1294 Sisters High School
1295 Culver Middle School
1297 Territorial Elementary School
1298 Helensview High School
1299 Rieke Elementary School
1300 Hazelbrook Middle School
1301 Tualatin High School
1302 Tobias Elementary School
1303 Nancy Ryles Elementary School
1304 Arts and Communication Magnet Academy
1305 Community School
1307 Cecile Trost Elementary School
1308 Elk Meadow Elementary School
1309 High Desert Middle School
1310 LaPine Middle School
1311 Central Linn Elementary School
1312 Clear Creek Middle School
1313 Kelly Creek Elementary School
1315 Duniway Middle School
1317 Lava Ridge Elementary School
1319 Conestoga Middle School
1320 Westview High School
1321 Monroe Grade School
1322 Franklin School
1323 Wilsonville High School
1324 Amity Creek Elementary School
1325 Vern Patrick Elementary School
1326 Elton Gregory Middle School
1329 Crossler Middle School
1330 Houck Middle School
1331 Stephens Middle School
1333 Sandstone Middle School

1334 Archer Glen Elementary School
1335 Antonia Crater Elementary School
1336 Chehalem Valley Middle School
1338 Bend Tech Academy
1339 Family School
1343 Reynolds Learning Academy
1345 Riverdale High School
1350 Abraham Lincoln Elementary
1351 Parkside Elementary
1352 Riverbend Elementary School
1353 Agnes Stewart Middle School
1354 Gateways High School
1357 Vale Middle School
1358 Howard Street Charter
1359 Heritage Elementary
1360 Valor Middle School
1363 da Vinci Middle School
1364 Winterhaven School
1365 Woodland Elementary
1368 Century High School
1369 Deer Creek Elementary School
1370 Findley Elementary
1371 Baker Valley SDA School
1372 Ashbrook Independent School
1378 Grant Avenue Baptist Preschool
1380 Oregon State University Child Development Center
1382 Presbyterian Preschool and Child Care Center
1383 Sandcastle Preschool
1384 Santiam Christian Schools Adair Village
1390 Zion Lutheran School
1391 Arbor School of Arts & Sciences
1392 Beautiful Savior Preschool & Kindergarten
1393 Bethlehem Christian Pre-School
1394 Christ The King Catholic School
1395 Clackamas County Childrens Commission
1396 Country Christian School
1399 Damascus Christian School
1404 Good Shepherd School
1408 LaSalle Catholic College Preparatory
1410 Little Explorers Preschool and Kindergarten
1411 Maple Street Preschool
1412 Milwaukie Covenant Preschool
1415 North Clackamas Christian School
1418 Our Lady of the Lake School
1420 Rivergate SDA School
1421 Sonshine Express Preschool and Kindergarten Mountain Park Church
1422 St John the Apostle School
1425 Timber Lake High School
1426 Touchstone School
1428 Westside Christian High School
1430 St Mary, Star of the Sea School
1432 Scappoose Adventist School
1433 Alternative Youth Activities Inc
1435 Christ Lutheran School
1439 Kingsview Christian School
1446 Central Christian School
1448 J Bar J Learning Centers - Sisters Academy Campus
1449 New Leaf Academy
1450 Seven Peaks School
1451 St Francis School
1454 Trinity Lutheran School
1455 Canyonville Christian Academy
1457 Cobb School
1459 Milo Adventist Academy
1464 St Paul Lutheran Church School/Child Care

1476 Grace Cascade Christian Schools
1477 Pilot Rock Christian School
1482 New Dimension Christian School
1484 Rogue Valley Adventist School
1485 Sacred Heart Catholic School
1486 Shady Point SDA School
1487 Southern Oregon Head Start
1488 St John Lutheran School
1489 St Marys School
1495 Brighton Academy
1500 Saint Anne Catholic School
1503 Vineyard Christian School
1506 Crosspoint Christian School
1508 Klamath-Lake County Youth Ranch, Inc
1509 Miss Muffets Learning Center
1511 The Triad School
1514 Solid Rock Christian School
1517 Bethesda Lutheran Preschool
1521 Creswell Christian Child Care Center
1523 Emerald Christian Academy
1524 Eugene Christian School
1527 Far Horizons Montessori School
1528 Head Start of Lane County
1530 Life Lutheran School
1532 Looking Glass Riverfront School & Career Center
1533 Marist High School
1534 McKenzie River Christian School
1535 O Hara Catholic School
1537 Oak Street Child Development Ctr
1539 St Paul Parish School
1543 Unity School Inc
1545 Wellsprings Friends School
1546 Willamette Christian School
1547 Angell Civilian Conservation Center
1552 Albany Christian School
1556 East Linn Christian Academy
1558 Good Shepherd Lutheran School
1560 Linn-Benton Community College Periwinkle Child Development Center
1562 St Marys Catholic School
1564 St Peter Catholic School
1566 Treasure Valley Christian School
1568 Abiqua School
1569 Providence/Benedictine Nursing Center Child Development
1570 Blanchet Catholic School
1571 Chemeketa Child Development Center
1572 Salem Academy Christian School Elementary & Childcare
1578 Keizer Christian Church Preschool
1581 Little Lambs Preschool
1583 Livingstone Adventist Academy
1585 Queen of Peace School
1587 Redeemer Lutheran Preschool
1588 Regis High School
1589 Sacred Heart School
1590 Salem Academy
1591 Salem Child Development Center - Fairgrounds
1592 Salem Christian Day School
1593 YMCA Child Development Center
1595 Silverton Christian School
1596 Sonshine School
1598 St John Lutheran School
1599 St Joseph School
1600 St Lukes School
1601 St Mark Child Development Center
1602 St Mary School
1603 St Paul Parochial School
1604 St Vincent DePaul School
1607 The Heritage School

1608 Bud to Blossom Childrens School of Discovery
1609 Crosshill Christian School
1610 Willamette Valley Christian School
1613 Heppner Day Care/Preschool
1614 Umatilla-Morrow County Head Start
1616 All Saints School
1618 St. Rose School
1619 Ascension Early Childhood
1621 Cathedral School
1622 Central Catholic High School
1623 Childpeace Montessori Community School
1624 Class Academy
1630 Eastside Christian School
1632 Franciscan Montessori Earth School St Francis Academy
1633 French International School of Oregon
1634 French American School of the Pacific NW (Portland French School)
1639 Highland Community Pre-Kindergarten
1640 Holy Cross Catholic School
1641 Holy Family Catholic School
1642 Holy Redeemer Catholic School
1643 Islamic School of Muslim Educational Trust (ISMET) Oregon Islamic Academy (OIA)
1648 Counterpoint School
1649 Mt Hood Community College Head Start Mt Hood Site
1650 Multnomah Playschool
1651 Neveh Shalom Foundation School
1652 New Day Ananda Marga School of Portland
1663 Portland Adventist Academy
1664 Portland Adventist Elementary School
1665 Portland Christian Elementary School
1666 Portland Christian Jr/Sr High School
1667 Portland Jewish Academy
1669 Rosemary Anderson Prep
1670 Rose City Cooperative Preschool
1671 Serendipity Center
1672 St Agatha School
1673 St Clare School
1674 St Ignatius School
1675 St John Fisher School
1676 St Marys Academy
1678 St Therese School
1679 St Thomas More School
1682 The Madeleine School
1683 Trinity Lutheran
1684 Tucker Maxon School
1685 West Hills Christian School
1686 West Hills Schools - Montessori and Elementary Programs
1688 Whole Child Montessori Center Inc
1692 Faith Christian School
1695 Riviera Christian School
1697 Teaching Research Child Development Center
1699 Western Christian School
1700 Fire Mountain School
1701 Neskowin Valley School
1702 Pacific Christian School
1707 Milton-Stateline Adventist School
1712 La Grande Adventist School
1713 St Marys Academy
1716 Maimonides Jewish Day School
1719 Cedar Hills Kindergarten & Preschool
1720 Horizon Christian Schools

1723 Emmaus Christian School
1724 Faith Bible Christian School
1725 Forest Hills Lutheran School
1726 Gaarde Christian School
1727 Happy Hearts Preschool
1729 Holy Trinity School
1730 Jesuit High School
1735 Montessori School of Beaverton Ltd
1737 Oregon Episcopal School
1738 Pilgrim Lutheran Christian School
1740 Childrens Learning Center
1741 St Anthonys School
1742 St Cecilia School
1743 St Francis of Assisi School
1744 Valley Catholic Elementary School
1745 St Matthew Elementary School
1746 St Pius X School
1747 Swallowtail School
1748 Catlin Gabel School
1751 Edison High School
1752 Tigard Playschool Inc
1754 Tualatin Valley Junior Academy
1755 Valley Catholic School
1756 Visitation Catholic School
1757 Wee Wisdom Preschool Inc
1759 Bethel Christian School
1760 CS Lewis Academy
1765 Linfield Pre-Kindergarten School Unit A482 Linfield College
1766 McMinnville Adventist Christian School
1768 St James Catholic School
1769 St John Lutheran School and Little Lambs Preschool
1770 The Delphian School
1772 Zion Lutheran Preschool and Kindergarten
1773 Jefferson County Middle School
1774 Edgewood Community Elementary School
1777 Phoenix School of Roseburg
1786 New Roads
1789 SAFE Center School
1791 Al Kennedy High School
1792 Jasper Mountain Center
1800 Legacy 1
1803 Mt Scott Park Center for Learning
1806 Shriners Hospital (educational program)
1809 Community Transitional School
1811 Albina Youth Opportunity Center
1816 Portland Opportunities Industrialization Center Inc.
1828 William P Lord High School
1830 Chemawa Indian School
1832 Oregon School for the Deaf
1835 Youth Progress Learning Center
1841 Redmond COIC Dropout Re-engagement Program
1849 The Dome School
1851 Integral Youth Services New Vision Learning Center
1861 Twin Rivers Charter School
1867 Parrott Creek Child & Family Services
1876 Boys & Girls Club of Grants Pass
1877 The Inn Between Educational Program, DBA Inn Sight
1885 Portland Youth Builders
1894 Baker SD 5J
1895 Huntington SD 16J
1896 Burnt River SD 30J
1897 Pine Eagle SD 61
1898 Monroe SD 1J

1899 Alsea SD 7J
1900 Philomath SD 17J
1901 Corvallis SD 509J
1902 Clackamas ESD
1922 West Linn-Wilsonville SD 3J
1923 Lake Oswego SD 7J
1924 North Clackamas SD 12
1925 Molalla River SD 35
1926 Oregon Trail SD 46
1927 Colton SD 53
1928 Oregon City SD 62
1929 Canby SD 86
1930 Estacada SD 108
1931 Gladstone SD 115
1933 Astoria SD 1
1934 Jewell SD 8
1935 Seaside SD 10
1936 Warrenton-Hammond SD 30
1944 Scappoose SD 1J
1945 Clatskanie SD 6J
1946 Rainier SD 13
1947 Vernonia SD 47J
1948 St Helens SD 502
1949 South Coast ESD
1964 Coquille SD 8
1965 Coos Bay SD 9
1966 North Bend SD 13
1967 Powers SD 31
1968 Myrtle Point SD 41
1969 Bandon SD 54
1970 Crook County SD
1972 Central Curry SD 1
1973 Port Orford-Langlois SD 2CJ
1974 Brookings-Harbor SD 17C
1975 High Desert ESD
1976 Bend-LaPine Administrative SD 1
1977 Redmond SD 2J
1978 Sisters SD 6
1980 Douglas ESD
1990 Oakland SD 1
1991 Douglas County SD 4
1992 Glide SD 12
1993 Douglas County SD 15
1994 South Umpqua SD 19
1995 Camas Valley SD 21J
1996 North Douglas SD 22
1997 Yoncalla SD 32
1998 Elkton SD 34
1999 Riddle SD 70
2000 Glendale SD 77
2001 Reedsport SD 105
2002 Winston-Dillard SD 116
2003 Sutherlin SD 130
2004 North Central ESD
2005 Arlington SD 3
2006 Condon SD 25J
2007 Grant ESD
2008 John Day SD 3
2009 Prairie City SD 4
2010 Monument SD 8
2011 Dayville SD 16J
2012 Long Creek SD 17
2013 Harney ESD Region XVII
2014 Harney County SD 3
2015 Harney County SD 4
2016 Pine Creek SD 5
2017 Diamond SD 7
2018 Suntex SD 10
2019 Drewsey SD 13
2020 Frenchglen SD 16
2021 Double O SD 28
2022 South Harney SD 33
2023 Harney County Union High SD 1J
2024 Hood River County SD

2025 Southern Oregon ESD
2039 Phoenix-Talent SD 4
2041 Ashland SD 5
2042 Central Point SD 6
2043 Eagle Point SD 9
2044 Rogue River SD 35
2045 Prospect SD 59
2046 Butte Falls SD 91
2047 Pinehurst SD 94
2048 Medford SD 549C
2049 Jefferson ESD
2050 Culver SD 4
2051 Ashwood SD 8
2052 Black Butte SD 41
2053 Jefferson County SD 509J
2054 Grants Pass SD 7
2055 Three Rivers/Josephine County SD
2056 Klamath Falls City Schools
2057 Klamath County SD
2058 Lake ESD
2059 Lake County SD 7
2060 Paisley SD 11
2061 North Lake SD 14
2062 Plush SD 18
2063 Adel SD 21
2064 Lane ESD
2081 Pleasant Hill SD 1
2082 Eugene SD 4J
2083 Springfield SD 19
2084 Fern Ridge SD 28J
2085 Mapleton SD 32
2086 Creswell SD 40
2087 South Lane SD 45J3
2088 Bethel SD 52
2089 Crow-Applegate-Lorane SD 66
2090 McKenzie SD 68
2091 Junction City SD 69
2092 Lowell SD 71
2093 Oakridge SD 76
2094 Marcola SD 79J
2095 Blachly SD 90
2096 Siuslaw SD 97J
2097 Lincoln County SD
2098 Linn Benton Lincoln ESD
2099 Harrisburg SD 7J
2100 Greater Albany Public SD 8J
2101 Lebanon Community SD 9
2102 Sweet Home SD 55
2103 Scio SD 95
2104 Santiam Canyon SD 129J
2105 Central Linn SD 552
2106 Malheur ESD Region 14
2107 Jordan Valley SD 3
2108 Ontario SD 8C
2109 Juntura SD 12
2110 Nyssa SD 26
2111 Annex SD 29
2112 Malheur County SD 51
2113 Adrian SD 61
2114 Harper SD 66
2115 Arock SD 81
2116 Vale SD 84
2117 Willamette ESD
2137 Gervais SD 1
2138 Silver Falls SD 4J
2139 Cascade SD 5
2140 Jefferson SD 14J
2141 North Marion SD 15
2142 Salem-Keizer SD 24J
2143 North Santiam SD 29J
2144 St Paul SD 45
2145 Mt Angel SD 91
2146 Woodburn SD 103
2147 Morrow SD 1

2148 Multnomah ESD
2180 Portland SD 1J
2181 Parkrose SD 3
2182 Reynolds SD 7
2183 Gresham-Barlow SD 10J
2185 Centennial SD 28J
2186 Corbett SD 39
2187 David Douglas SD 40
2188 Riverdale SD 51J
2190 Dallas SD 2
2191 Central SD 13J
2192 Perrydale SD 21
2193 Falls City SD 57
2195 Sherman County SD
2197 Tillamook SD 9
2198 Neah-Kah-Nie SD 56
2199 Nestucca Valley SD 101J
2200 InterMountain ESD
2201 Helix SD 1
2202 Pilot Rock SD 2
2203 Echo SD 5
2204 Umatilla SD 6R
2205 Milton-Freewater Unified SD 7
2206 Hermiston SD 8
2207 Pendleton SD 16
2208 Athena-Weston SD 29RJ
2209 Stanfield SD 61
2210 Ukiah SD 80R
2212 La Grande SD 1
2213 Union SD 5
2214 North Powder SD 8J
2215 Imbler SD 11
2216 Cove SD 15
2217 Elgin SD 23
2218 Region 18 ESD
2219 Joseph SD 6
2220 Wallowa SD 12
2221 Enterprise SD 21
2222 Troy SD 54
2223 Columbia Gorge ESD
2225 South Wasco County SD 1
2229 Dufur SD 29
2230 Northwest Regional ESD
2239 Hillsboro SD 1J
2240 Banks SD 13
2241 Forest Grove SD 15
2242 Tigard-Tualatin SD 23J
2243 Beaverton SD 48J
2244 Sherwood SD 88J
2245 Gaston SD 511J
2247 Spray SD 1
2248 Fossil SD 21J
2249 Mitchell SD 55
2251 Yamhill Carlton SD 1
2252 Amity SD 4J
2253 Dayton SD 8
2254 Newberg SD 29J
2255 Willamina SD 30J
2256 McMinnville SD 40
2257 Sheridan SD 48J
2258 Monroe School
2260 New Bridge High School
2262 Knappa SD 4
2263 Walt Morey Middle School
2264 Meadow View School
2270 Homestead Youth & Family Services
2273 Janus Youth Programs--Cordero House
2283 Clackamas ESD EI/ECSE (Area 9)
2286 Northwest Regional Education Service District, Columbia Service Center
2287 South Coast ESD EI/ECSE - Coos/Curry
2293 Central Oregon Regional Program

2294 High Desert ESD EI/ECSE - Deschutes (Area 2)
2295 Douglas ESD EI/ECSE (Area 3)
2296 North Central ESD EI/ECSE - Gilliam
2298 Harney ESD EI/ECSE
2299 Hood River County SD - EI/ECSE
2300 The Next Door
2303 Southern Oregon Regional Program
2307 High Desert ESD EI/ECSE-Warm Springs Early Childhood Center
2309 EC Intervention Klamath Falls City SD EI/ECSE - Klamath
2312 Lake ESD EI/ECSE
2316 Looking Glass Academy dba Looking Glass Community Services
2317 Lane Regional Program
2318 Lane ESD-EI/ECSE (Area 7)
2319 EC Cares EI/ECSE - Lane
2322 Cascade Regional Program
2323 Linn-Benton-Lincoln ESD EI/ECSE (Area 4)
2324 Malheur ESD EI/ECSE
2325 Snake River Correctional Institution
2326 Willamette ESD EI/ECSE-Marion (Area 5)
2330 Oregon State Penitentiary
2331 Coffee Creek Correctional Facility
2332 Oregon Department of Corrections
2333 Oregon State Correctional Institution
2334 Oregon State Hospital Salem (educational program)
2336 Oregon Department of Education
2339 Willamette Regional Program
2342 David Douglas School District EI/ECSE (Area 6)
2349 Providence Hospital
2351 Oregon Health & Science University
2352 Columbia River Correctional Institution
2356 Columbia Regional Program
2364 North Central ESD EI/ECSE-Sherman
2365 Northwest Regional Education Service District, Tillamook Service Center
2366 InterMountain ESD EI/ECSE-Umatilla (Area 1)
2368 Eastern Oregon State Correctional Institution
2371 Eastern Oregon Regional Program
2373 Columbia Gorge ESD EI/ECSE-Wasco
2375 NW Regional ESD EI/ECSE-Washington (Area 8)
2376 Oak Grove Academy
2377 Northwest Regional Program
2380 North Central ESD EI/ECSE-Wheeler
2386 RiverBend High School
2387 Ocean Dunes High School
2388 Riverside High School
2390 Central Oregon Intergovernmental Council
2392 Welches Middle School
2399 South Lane Christian School
2405 Umpqua Valley Christian School
2407 Clackamas Community College
2413 Forest Park Elementary School
2418 Childs Way Alternative School
2423 City Christian Schools
2425 Crossroads Christian
2440 Alabama Department of Education
2441 Alaska Department of Education
2442 Arizona Department of Education
2443 Arkansas Department of Education
2444 California Department of Education
2445 Colorado Department of Education

2446 Connecticut Department of Education
2447 Delaware Department of Education
2448 Department of Defense
2450 District of Columbia Public Schools
2451 Florida Department of Education
2452 Georgia Department of Education
2453 Guam Department of Education
2454 Hawaii Department of Education
2455 Idaho Department of Education
2456 Illinois Board of Education
2457 Indiana Department of Education
2458 Iowa Department of Education
2459 Kansas Department of Education
2460 Kentucky Department of Education
2461 Louisiana Department of Education
2462 Maine Department of Education
2463 Maryland Department of Education
2464 Massachusetts Department of Education
2465 Michigan Department of Education
2466 Minnesota Department of Education
2467 Mississippi Department of Education
2468 Missouri Department of Elem and Sec Education
2469 Montana Office of Public Instruction
2470 Commonwealth of Northern Mariana Islands Public School System
2471 Nebraska Department of Education
2472 Nevada Department of Education
2473 New Hampshire Department of Education
2474 New Jersey Department of Education
2475 New Mexico Public Education Department
2476 New York Education Department
2477 North Carolina Department of Public Instruction
2478 North Dakota Department of Public Instruction
2479 Ohio Department of Education
2480 Oklahoma State Department of Education
2481 Pennsylvania Department of Education
2482 Puerto Rico Department of Education
2483 Rhode Island Department of Education
2484 South Carolina Department of Education
2485 South Dakota Department of Education
2486 Tennessee Department of Education
2487 Texas Education Agency
2488 Utah State Office of Education
2489 Vermont Department of Education
2490 Virgin Islands Department of Education
2491 Virginia Department of Education
2492 Washington Department of Public Instruction
2493 West Virginia Department of Education
2494 Wisconsin Department of Public Instruction
2495 Wyoming Department of Education
2496 Blue Mountain Community College
2497 Central Oregon Community College
2498 Chemeketa Community College
2499 Clatsop Community College
2500 Columbia Gorge Community College
2501 Klamath Community College

2502 Lane Community College
2503 Linn-Benton Community College
2504 Mt Hood Community College
2505 Oregon Coast Community College
2506 Portland Community College
2507 Rogue Community College
2508 Southwestern Oregon Community College
2509 Tillamook Bay Community College
2510 Treasure Valley Community College
2511 Umpqua Community College
2512 United Community Action Network
2513 Albina Head Start
2516 The Childrens Learning Center
2517 Community Action Team
2519 Eastern Oregon Head Start
2522 Kids and Company of Linn County (KIDCO) Head Start
2523 Klamath Family Head Start
2525 Community Services Consortium
2526 Malheur County Child Development Center OPP Head Start Site 1
2527 Mid-Columbia Childrens Council Inc
2529 Neighborhood House
2530 Oregon Child Development Coalition (OCDC) of Marion County
2531 Portland Public Schools Head Start
2533 Siletz Head Start Confederated Tribes of
2536 Umatilla Head Start Confederated Tribes of
2539 Community Action Head Start of Washington County
2541 Head Start of Yamhill County
2552 Eastern Oregon University
2554 Oregon Institute of Technology
2555 Oregon State University
2556 Oregon University System
2558 Portland State University
2560 School of Medicine
2562 Southern Oregon University
2563 University of Oregon
2564 Western Oregon University
2565 Cascade College
2566 Concordia University
2567 George Fox University
2568 Lewis and Clark College
2569 Linfield College
2570 Marylhurst University
2572 Northwest Christian College
2575 Pacific NW College of Art
2576 Pacific University
2577 Reed College
2578 The Art Institute of Portland
2579 University of Portland
2580 Warner Pacific College
2581 Western States Chiropractic College
2582 Corban College
2583 Western Seminary
2584 Willamette University
2587 American Association of Classified School Employees
2588 American Association of Community Colleges
2589 American Association of School Administrators
2590 American Counseling Association
2591 American Federation of Teachers
2592 Association for Career and Technical Education
2593 Association for Supervision and Curriculum Development
2594 Association for Educational Communication and Technology

2595 Council of Chief State School Officers
2596 Education Commission of the States
2597 International Technology Education Association
2599 National Association of Elementary School Principals
2600 National Association of School Psychologists
2601 National Association of State Boards of Education
2602 National Community Education Association
2603 National Council for Accreditation of Teacher Education
2604 National Education Association
2605 National PTA
2606 National School Boards Association
2607 National School Public Relations Association
2608 National Science Teachers Association
2610 U S Department of Education
2611 Correctional Education Association
2612 Northwest Association of Accredited Schools
2613 Northwest Council for Computer Education
2614 Education Northwest
2617 Northwest Regional ESD, Clatsop Service Center
2618 South Coast ESD, Curry County Branch Office
2619 Association for Computer Professionals in Education
2621 Classroom Law Project
2623 Confederation in Oregon for Language Teaching
2624 Confederation of Oregon School Administrators
2627 Environmental Education Association of Oregon
2628 Fair Dismissal Appeals Board
2630 Northwest Evaluation Association
2632 Oregon School Facilities Management Association
2636 Oregon Association for Supervision and Curriculum Development
2638 Oregon Association of Central Office Administrators
2640 Oregon Association of Educational Office Professionals
2641 Oregon Association of Education Service Districts
2642 Oregon Association of School Business Officials
2643 Oregon Association of School Executives
2644 Oregon Association of Secondary School Administrators
2645 Oregon Association of Student Councils
2647 Oregon Business and Management Educators
2648 Oregon Career Development Association
2649 Oregon Career Information System
2650 Oregon Community Education Association
2651 Oregon Community College Association
2652 Oregon PTA

2654 Oregon Council for the Social Studies
2655 Oregon Council of Teachers of English
2656 Oregon Council of Teachers of Mathematics
2657 Oregon Council on Economic Education
2658 Oregon Counseling Association
2659 State of Oregon Enterprise Network Services
2660 Oregon Education Association
2661 Oregon Educational Media Association
2662 Organization for Educational Technology and Curriculum
2663 Oregon Elementary School Principals Association
2664 AFT-Oregon, AFT, AFL-CIO
2665 Oregon Federation of Independent Schools
2667 Oregon Geographic Alliance
2668 Oregon Independent Colleges Association
2670 Oregon International Council
2672 Oregon Marketing Educators Association
2673 Oregon Mathematics Education Council
2674 Oregon Middle Level Association
2676 Oregon Music Educators Association
2677 Governors Office of Education and Workforce Policy
2679 Oregon Pupil Transportation Association
2680 Oregon Reading Association
2681 Oregon School Activities Association
2682 Oregon School Boards Association
2683 Oregon School Counselor Association
2684 Oregon School Employees Association
2685 Oregon School Food Service Association
2687 Oregon School Nurses Association
2688 Oregon School Personnel Association
2689 Oregon School Public Relations Association
2690 Oregon School Safety Officers Association
2692 Oregon Science Teachers Association
2693 Oregon Small Schools Association
2695 Oregon Substitute Teachers Association
2696 Oregon Teachers of English to Speakers of Other Languages
2698 Oregon Vocational Agriculture Teachers Association
2699 Oregon Women for Agriculture
2701 Public Employees Retirement System
2702 State Instructional Materials Services
2703 Oregon Student Assistance Commission
2704 Teacher Standards and Practices Commission
2707 Teaching Research Institute
2708 Technology Educators of Oregon
2709 Work Experience Coordinators of Oregon

2710 National Association of Secondary School Principals
2713 Willamette ESD, Polk Center
2714 Creekside Community High School
2716 Plymouth High School
2723 Harrisburg Middle School
2733 Sojourner School
2734 Sabin-Schellenberg Professional-Technical Center
2735 Oregon City Service Learning Academy
2742 N/NE Mental Health Clinic
2746 Oregon Commission for the Blind
2752 ILP Night School
2761 PCC LEP
2762 PCC GED
2763 PCC HS Completion
2777 Bureau of Indian Affairs
2781 Scholls Heights Elementary School
2782 Stoller Middle School
2783 Southridge High School
2784 Grandhaven Elementary School
2787 Rosemont Ridge Middle School
2792 Baker County Jail
2793 Benton County Jail
2794 Clackamas County Jail
2795 Clatsop County Jail
2796 Columbia County Jail
2797 Coos County Jail
2798 Crook County Jail
2799 Curry County Jail
2800 Deschutes County Justice Center
2801 Douglas County Jail
2802 Grant County Jail
2803 Harney County Jail
2804 Hood River County Jail
2805 Jackson County Jail
2806 Jefferson County Jail
2807 Josephine County Jail
2808 Klamath County Jail
2809 Lake County Jail
2810 Lane County Jail
2811 Lincoln County Jail
2812 Linn County Jail
2813 Malheur County Jail
2814 Marion County Jail
2815 Multnomah County Jail
2816 Polk County Jail
2817 Tillamook County Jail
2818 Umatilla County Jail
2819 Union County Corrections Facility
2820 Wasco County Jail
2821 Washington County Jail
2822 Yamhill County Jail
2825 Clackamas County Juvenile
2831 COIC Skills Lab
2832 Mt Nebo Alt Ed
2836 Jackson County Juvenile
2838 Josephine County JDC
2839 Klamath County Juvenile
2841 Lane County Dept of Youth
2843 Ponderosa Creek School
2845 Malheur County Juvenile
2846 Mill Creek Academy
2848 Donald E Long School
2858 Baker Creek School
2904 Banks Christian Academy
2908 Buttercup Hill Inc
2915 Prineville COIC Dropout Re-engagement Program
2916 Bend COIC Dropout Re-engagement Program
2919 Willamette Christian School N. Campus

2929 NeighborImpact
2937 Family Building Blocks
2939 Community Action Head Start of Marion & Polk Counties
2947 German American School of Portland
2948 Grace Christian Preschool
2949 Grace Lutheran School
2954 Head Start of Lane Co-Bethel
2956 Head Start of Lane Co-Creswell Creslane Elem School Rm 2
2959 Head Start of Lane Co-The Park at Emerald Village
2961 Head Start of Lane Co-Junction City
2963 Head Start of Lane Co-Holly
2966 Head Start of Lane Co-Ross Lane
2967 Head Start of Lane Co-University of Oregon
2968 Head Start of Lane Co-Village
2971 Head Start of Lane Co-Whiteaker
2981 KinderCare Learning Centers Inc
2988 KinderCare Learning Centers Inc
2991 Life Christian School
2994 Lourdes School
2999 Marylhurst Early Childhood Center
3005 Mt Hood Community College Head Start Kelly Place Site
3006 Mt Hood Community College Head Start Knott Site
3009 Mt Hood Community College Head Start Thompson Site
3012 New Avenues for Youth
3016 Northwest Montessori School
3018 Oak Hill School
3025 Oregon Outreach Inc McCoy Academy
3037 South Coast Head Start
3038 South Coast Head Start
3039 South Coast Head Start
3040 South Coast Head Start
3043 Southern Oregon Head Start-Central Point
3044 Southern Oregon Head Start-Redwood Center
3045 Southern Oregon Head Start-FRC
3046 Southern Oregon Head Start-Illinois Valley
3047 Southern Oregon Head Start-Merlin Center
3049 Southern Oregon Head Start-Rogue River
3050 Southern Oregon Head Start-South Medford
3051 Southern Oregon Head Start-Washington
3072 The Northwest Academy
3074 Trinity Learning Center
3075 Umatilla-Morrow Head Start - Umatilla Center
3076 Umatilla-Morrow Co Head Start Pendleton Early Head Start Center
3077 Umatilla-Morrow Co Head Start Hermiston Child Development Center
3078 Umatilla-Morrow Co Head Start Hawthorne Center
3079 Umatilla-Morrow Co Head Start Victory Square Center
3081 Umatilla-Morrow Co Head Start Milton-Freewater Center
3082 Umatilla-Morrow Co Head Start Highland Center
3085 Green Head Start
3086 Reedsport Head Start
3092 Sutherlin Head Start

3096 Veritas School
3097 Montessori Pathways Garden Home Campus
3098 Montessori Pathways Multnomah Campus
3123 South Coast Head Start
3127 Southern Oregon Head Start-Ashland
3129 NORCOR Education Detention Center
3132 Rockville Elementary School
3146 North Marion Primary School
3147 Lake Creek Learning Center
3159 Paul L Patterson Elementary School
3160 Orenco Elementary School
3162 Clemens Primary School
3168 The Creeks
3198 Spring Mountain Elementary School
3215 Miller Elementary School
3216 Summit High School
3217 Sky View Middle School
3218 High Lakes Elementary School
3219 Highland School at Kenwood Elementary School
3221 Westside Village Magnet School at Kingston Elementary School
3222 Middleton Elementary School
3227 Destinations Academy
3229 Village School
3233 Ridgeline Montessori
3247 Armadillo Community Charter School
3302 Martin Luther King Jr. Education Center
3342 Oak Grove Elementary
3347 Burnt River School
3348 Days Creek Charter School
3349 Prairie City School
3350 Monument School
3351 Huntington School
3352 Jewell School
3353 Dayville School
3356 Prospect Charter School
3360 Paisley School
3361 Eddyville Charter School
3362 Harper Charter School
3363 Ione Community Charter School
3364 Helix Charter School
3365 North Powder Charter School
3366 Long Creek School
3372 Cascade Locks School
3373 Claggett Creek Middle School
3374 Weddle Elementary School
3375 Lamb Elementary School
3376 Hammond Elementary School
3377 Hallman Elementary School
3378 Perrydale School
3400 Camas Valley School
3401 Triangle Lake Charter School
3402 Dufur School
3403 Spray School
3404 Mitchell School
3422 American Samoa Department of Education
3426 Desert View Elementary School
3432 Ukiah Charter School
3433 Echo School
3434 Cove Charter School
3437 Jacob Wismer Elementary School
3440 Kings Valley Charter School
3448 Realms Middle School
3452 Three Rivers Charter School
3455 Bolton Primary School
3458 Big Muddy Elementary

3461 Luckiamute Valley Charter School
3463 West Salem High School
3464 Ash Creek Elementary School
3476 ODE JDEP District
3477 ODE YCEP District
3489 Microsystems for Education & Business, Inc
3490 Multnomah Learning Academy
3493 Eagle Cap Innovative Jr/Sr High School
3503 Riverview School
3504 Pioneer School
3505 Sand Ridge Charter School
3510 Clackamas ESD Prekindergarten
3525 Earl Boyles Elementary
3526 Lee Elementary School
3528 Optimum Learning Environment Charter School
3529 Forest Ridge Elementary School
3530 Alder Creek Middle School
3536 Imlay Elementary School
3542 Salem-Keizer Prekindergarten Head Start
3543 Hogan Cedars Elementary School
3545 Looking Glass Center Point School
3553 Center for Advanced Learning
3554 Innovation Academy
3556 Oregon Historical Society
3559 ODE LTCT District
3566 Kalapuya High School
3567 Prairie Mountain School
3569 Lewis & Clark Elementary School
3577 Springwater Trail High School
3579 Multi-sensory Instruction Teaching Children Hands-On (MITCH)
3580 Arthur Academy
3582 Children's Day Education Center
3584 Edwards School
3591 Arlington Preschool
3605 Umatilla-Morrow Head Start, Gladys Center
3606 Hancock Street Preschool
3610 Immanuel Evangelical Lutheran School
3612 Judon Academy
3615 Lighthouse Charter School
3619 U Beaver Beginnings
3622 Mentor Graphics Child Development Center
3624 Brockway Elementary School
3634 Big Little School
3649 Butler Creek Elementary School
3651 Native American Youth and Family Center
3653 Family Solutions - Medford
3662 Oregon Youth Challenge
3666 Two Rivers Correctional Institution
3672 Confederated Tribes of Grand Ronde Community of Oregon
3673 Confederated Tribes of Siletz
3674 Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians
3675 Confederated Tribes of the Umatilla Reservation
3676 Confederated Tribes of the Warm Springs Reservation
3677 Burns Paiute Tribe
3678 Klamath Tribes
3679 Coquille Indian Tribe
3680 Cow Creek Band of Umpqua Indians
3687 Albertina Kerr Centers
3695 Integral Youth Services Step-Thru School -Overlap
3707 Eugene Family YMCA

3735 PCC/LEP (Limited English Proficiency)
3740 Burns High Desert Academy
3790 Open Meadow Alternative Schools
3802 Clackamas Community College Courses
3804 Clackamas Community College - High School Diploma
3806 Clackamas Community College - GED
3830 Riverbend Education Behavorial Support Program
3884 SCAR Jasper Mountain Safe Assessment Center
3913 Boones Ferry Primary School
3941 EWEB Child Development Center
3947 Pine Ridge Elementary
3950 Albany Options School
3960 Great Days Early Education Ctr
3962 Growing Tree Childrens Ctr
3963 Hawthorn Farm Learning Years
3971 Parkside Community Preschool
3972 Pearl Buck Center
3974 Relief Nursery - Eugene
3975 Roots & Wings Child Development dba Roots and Wings Community Preschool
3979 Family Relief Nursery
3980 Oregon Coast Community Action
3983 Willson House Child Development Center
3986 Fern Hill Elementary School
3988 Southwest Christian School
3989 Salish Ponds Elementary School
3991 Emerson School
3997 Ione SD R2
4004 New Urban High School
4005 Milwaukie El Puente Elementary School
4018 Liberty High School
4019 Willamette ESD, Yamhill Center
4020 Eagle Rock Elementary School
4021 White Mountain Middle School
4025 Coquille Valley Elementary
4029 Klamath Union High School - Non-Overlap
4030 Mazama High School - Non-Overlap
4038 Siletz Valley Schools
4040 Four Rivers Community School
4041 Network Charter School
4045 West Lane Charter School
4047 Windy River Elementary School
4048 Irrigon Elementary School
4052 Klamath Union High School - Overlap
4053 Mazama High School - Overlap
4058 Willamette Leadership Academy
4068 Harritt Elementary School
4073 Mid-Valley Rehabilitation Inc
4076 Bridges Middle School
4079 Resource Link Charter School
4081 De La Salle North Catholic High School
4085 Southern Oregon Head Start-Phoenix-Talent
4086 Southern Oregon Head Start-Merriman Center-Full
4087 Southern Oregon Head Start-Riverside
4088 Southern Oregon Head Start-Eagle Point
4089 Mt Hood Community College Head Start Gateway Childrens Center
4090 Umatilla-Morrow Co Head Start, Irrigon Center
4093 Cascades Academy of Central Oregon

4094 Umatilla-Morrow Head Start, Inc John Day Center
4096 St Paul Lutheran School
4098 Head Start of Lane Co-Howard
4102 Hawthorne Center
4103 SMART Reading
4105 Central Oregon Even Start Program
4108 Project LISTO Even Start
4110 Even Start Family Literacy System
4112 Coffee Creek Even Start Program
4114 Cornelius Family Literacy Collaborative
4115 Salem Even Start
4116 Hawthorne Alternative High School
4120 National Association for Gifted Children
4121 National Association for the Education of Young Children
4122 Institute for Leadership and Diversity in Education
4123 Oregon Alliance for Arts Education
4124 Oregon Art Education Association
4125 Oregon Association for Career and Technical Education
4126 Oregon Association for Talented and Gifted
4127 Lane Arts Council
4128 SUN Initiative/Multnomah County Office of School & Community Partnerships
4129 Ensworth Elementary School
4131 North Wasco County SD 21
4132 Central Little School, Inc
4133 Oregon Head Start Association
4135 Oregon School Psychologists Association
4136 Oregon School Safety Association
4137 Oregon Science Education Council
4138 Oregon Theatre Arts Association
4141 Teach Oregon Application System
4142 World Affairs Council/Global and Multicultural Resource Center
4145 YMCA of Columbia-Willamette
4146 Cesar Chavez Elementary School
4157 Holt Elementary School
4158 University of Phoenix
4159 Lesley University
4167 Eastern Oregon Head Start/Baker City Center
4169 Horizon Christian School
4171 Eastern Oregon Head Start/Union Center
4172 Eastern Oregon Headstart/Elgin Center
4175 Southern Oregon Head Start-White City
4176 Mt Hood Community College Head Start - Fairview Site
4177 Mt Hood Community College Head Start - Cascade Crossing
4178 Mt Hood Community College Head Start-Midland Site
4179 Umatilla-Morrow Co Head Start-Pine Tree Center
4180 St Andrew Nativity School
4181 Southern Oregon Head Start Riverside Head Start
4185 Helen Gordon Child Development Center- PSU
4194 Sisters Christian Academy
4195 Oregon Child Development Coalition (OCDC) - Central Office
4196 Oregon Child Development Coalition (OCDC) of Washington County
4197 Great n Small Child Development Ctr

4198 Head Start of Harney County
4199 North Central ESD Early Education Head Start
4200 Oregon Department of Community Colleges and Workforce Development
4202 Nixyaawii Community School
4203 Doernbecher Childrens Hospital (educational program)
4206 City View Charter School
4210 Jane Goodall Environmental Middle Charter School
4212 Self Enhancement, Inc/SEI Academy
4216 Reynolds Arthur Academy
4220 Sherwood Charter School
4221 South Columbia Family School
4223 Clackamas Web Academy
4224 Barnes-Miller Child Development Center
4225 Silver Crest School
4226 Clackamas Middle College
4230 Woodburn Arthur Academy
4232 Ron Russell Middle School
4238 Mt Hood Community College Head Start-Russellville Site
4244 The Toy Box
4248 Winston Head Start
4252 Ashland Family YMCA
4256 Childrens Choice Montessori - Springfield
4258 Childrens Choice Montessori - Eugene
4259 Christian Life Academy
4262 La Pine COIC Dropout Re-engagement Program
4263 Columbia Academy
4269 Co-Op Family Center
4274 Discoveryland Preschool and Daycare Center Inc
4275 Early Education Program, Creslane Elementary
4277 Early Education Program, Junction City
4278 Early Education Program, Malabon Elementary
4280 Early Education Program, Ridgeview
4290 J Bar J Learning Centers - Boys Ranch Campus
4291 St Francis School
4292 Holy Family Academy
4294 Roseburg 1-5 Head Start
4296 Eastmont Community School
4299 Maple Lawn Preschool
4303 Oregon Outreach Inc Molalla Pride
4310 Salem Child Development Center - Forest Ridge
4315 South Coast Christian School
4316 South Coast Head Start - Port Orford
4318 St Clare Preschool
4320 The School House
4322 Tinker Bell Preschool
4325 Umatilla-Morrow Co Head Start-Boardman CDC
4330 SOLV
4332 Islamic School of Portland
4336 Family Development Center
4337 The After School Club, LLC
4338 Metropolitan Family Services
4339 Linn-Benton Community College - Central Linn Preschool Cooporative
4341 Agricultural Research Foundation
4342 Joan Austin Elementary School
4346 Mid-Willamette Valley Community Action Agency, Inc

4349 Puddletown School
4352 Mudpies & Lullabies Preschool
4358 Oregon Tradeswomen Inc
4360 Santiam Montessori School
4364 Alberta Rider Elementary School
4365 The Warner School
4366 Eastern Oregon Headstart - La Grande Center
4367 E3: Employers for Education Excellence
4368 Teachers Development Group
4369 Milwaukie Academy of the Arts
4371 ODE Head Start
4372 ODE Even Start
4377 Oregon Association for Comprehensive Education
4378 URCEO-Upper Rogue Center for Educational Opportunities
4379 Business Education Compact
4387 The Goddard School
4388 St Thomas Academy
4390 Valley Inquiry Charter School
4392 Pioneer Secondary Alternative High School
4395 Childs Way Charter School
4396 Vernonia Middle School
4399 Oregon Charter Academy
4400 Portland Arthur Academy Charter School
4402 Schools Out Washington/YWCA of Seattle-King County/Snohomish County
4403 Stafford Academy
4409 ODE Grants Management System
4411 Mid-Valley Christian Academy
4417 Umatilla-Morrow Head Start Heppner Center
4418 Umatilla-Morrow Co Head Milton-Freewater CDC
4421 Laurelwood Academy
4423 South Coast Head Start - Gold Beach Site
4424 South Coast Head Start - Coos Bay Site
4425 South Coast Head Start - Coquille Valley Site
4426 Oregon Business Council
4429 Tom McCall Elementary School
4430 FOOD for Lane County
4432 Oregon School Nutrition Association
4434 Baker Prairie Middle School
4435 Philander Lee Elementary School
4439 Linkville Academy Overlap
4440 Academy of Arts and Academics
4441 Police Activities League of Greater Portland (PAL)
4454 Alternative Services Oregon-Inc
4455 Portland Schools Foundation
4457 Vernonia Community Preschool
4459 Brookings Harbor Christian School
4460 Early Education Program, St Paul
4461 Early Education Program, Veneta
4466 Rising Stars Preschool Inc
4471 Mastery Learning Institute
4474 International School of Beaverton
4475 Cascade Heights Public Charter School
4476 TRAILS Outdoor School
4477 SE Works, Inc.
4478 Sunshine School
4480 Springwater Environmental Sciences School
4481 Neah-Kah-Nie Middle School
4482 Oregon College of Art & Craft

4484 Sweet Home Charter School
4485 Harney ESD Regional Services Center
4486 TERC Inc
4487 Commission on Children and Families
4499 Grande Ronde Academy
4506 Footsteps Preschool, Inc.
4507 Alliance High School
4508 Outside In-Urban Ed
4509 West Hills Schools Montessori - Lake Oswego
4510 National College of Natural Medicine
4513 Fern Ridge Child Dev Ctr
4522 Park Academy
4527 Southern Oregon Head Start-Merriman Center-Part Day
4529 Umatilla-Morrow Head Start - Sam Boardman Center
4532 Oregon Parent Training and Information Center (OrPTI)
4534 Portland Village School
4544 Woodburn Success
4545 Eagle Ridge New Tech High School
4554 Arts and Technology Academy at Jefferson
4555 Academy for Character Education
4562 Southern Oregon ESD EI/ECSE-Josephine
4564 Yamhill Carlton Intermediate School
4565 Learning Years, Inc.
4567 Salus University
4568 Oregon Research Institute
4579 Kindercare
4584 Abacus Research, LLC
4585 Alliance Charter Academy
4587 NAYA Many Nations Academy (MNA)
4588 Trask River High School
4589 Early College High School
4590 Woodburn Family Literacy Center
4591 International Community School
4592 Corbett School
4593 Madrone Trail Public Charter School
4595 Forest Grove Community School
4596 Roberts High School
4600 Hilltop Preschool and Kindergarten
4601 Gresham Arthur Academy
4602 St Helens Arthur Academy
4604 The Cottonwood School of Civics and Science
4607 Inspired Minds Prep
4608 Chess for Success
4609 Three Lakes High School
4610 Riddle Head Start
4611 Winston 3 Head Start
4613 Mt Hood Community College CDFS-Arbor Glen
4614 Mt Hood Community College CDFS - Hazelwood
4618 Montessori Cares
4619 Country Kids Learning Center
4629 Prince of Peace School
4631 Head Start of Lane Co-B Street
4632 Head Start of Lane Co-1250 Main Street
4634 Salem/Keizer Coalition for Equality, The
4635 Willow Creek Academy
4636 St Vincent de Paul - First Place Kids Center
4637 Inavale Community Partners dba Muddy Creek Charter School
4638 Beaverton Academy of Science and Engineering

4639 Sue Buel Elementary
4641 Free Orchards Elementary School
4642 Lincoln Street Elementary School
4643 Quatama Elementary School
4645 ODE NSLP
4646 Ponderosa Elementary
4647 Creekside Junior Academy
4650 The Arc of Oregon
4652 Early Education Program, Centennial
4656 Early Education Program, Howard
4657 Early Education Program, Jefferson
4659 Oregon Coalition on Housing and Homelessness
4667 Lupine Community Montessori Charter School
4669 Salem-Keizer Education Foundation
4670 Summit Learning Charter
4671 Bonny Slope Elementary School
4672 Oregon Child Development Coalition (OCDC) of Jackson County
4673 Oregon Child Development Coalition (OCDC) of Klamath County
4680 William E Miller Elementary
4682 Imagine That Creative Childrens Center
4684 Imagine That Creative Childrens Center
4685 Pioneer Relief Nursery
4690 Evergreen Virtual Academy
4696 International Consultants, Inc.
4697 Oregon Forest Resources Institute
4699 Hendrickson Academy LLC
4701 Columbia County Christian
4702 Silvies River Charter School
4703 Rosedale Elementary School
4704 UCAN Head Start - UCC Site
4705 Umatilla-Morrow Co Head Start Hermiston High School Early Head Start
4707 Crook County Christian School
4711 Early Education Program, Adams Site
4712 Springville Elementary School
4713 Scouters Mountain Elementary
4714 Verne A Duncan Elementary School
4715 Happy Valley Middle School
4717 Bridgeway House
4718 Scotts Valley School
4719 Gladstone Center for Children and Families
4720 The Ivy School
4721 Head Start of Lane Co-Bailey Hill
4722 Head Start of Lane Co-LCC
4723 Head Start of Lane Co-Fairfield
4724 Head Start of Lane Co-Oakridge
4726 Just Kids Early Learning Center
4727 Northwest Center for Educational Options
4728 Baker Web Academy
4729 Redmond Proficiency Academy
4730 Ridges Elementary School
4733 Head Start of Lane Co-Florence
4734 Trinity Lutheran School
4735 Marian Academy
4739 Camas Ridge Community Elementary
4740 Metro East Web Academy
4741 Impact Northwest
4744 Timber Ridge School
4745 Molalla River Academy
4746 The Community Roots School
4748 Americas Best Kids School
4752 Portland Street Child Development Center

4754 Douglas County Juvenile Detention and Shelter Care Facility
4757 Multnomah County Juvenile Justice Division
4758 Bob Belloni Ranch, Inc.
4759 Baker Early College
4762 Ardenwald Elementary School
4763 Happy Valley Elementary School
4764 Lewelling Elementary School
4765 Linwood Elementary School
4766 Oregon Trail Elementary School
4767 Rock Creek Middle School
4768 The Salvation Army White Shield Center
4770 Slavic Christian Academy - Portland
4771 Hood View Junior Academy
4772 Frontier Education of Oregon (Sterling Education)
4775 Umatilla-Morrow Co Head Start Enterprise Center
4776 Umatilla Morrow Co Head Start Wallowa Center
4777 Umatilla Morrow Co Head Start Stanfield Center
4778 Southern Oregon Head Start - Foothills
4783 Christa McAuliffe Academy - School of Arts and Sciences
4784 Salem Child Development Center - Dallas Snapdragons
4785 Deschutes County Juvenile Detention
4786 Lane County Department of Youth Services
4787 Josephine County Juvenile Justice
4789 Noahs Ark Early Learning Center
4791 Slavic Christian Academy - SE Ptld
4792 Gresham Heights Learning Center
4793 Rosland Elementary
4795 Drinking Gourd Elementary School
4798 Creative Children's Center
4799 A Renaissance School of Arts and Sciences
4800 Carver School
4801 Freedom Thru Freestyle Inc.
4802 Clackamas Academy of Industrial Sciences
4804 Community Alliance of Lane County
4805 Arco Iris Spanish Immersion School
4806 The Early Learning Community at Pacific University
4807 Lincoln Commission on Children and Families
4808 Rimrock Trails
4810 OnTrack Inc
4817 Lower Columbia Community College
4819 Walla Walla Community College
4820 Oregon Trail Academy
4821 Logos Charter School
4822 Rockwood Preparatory Academy
4823 Sunny Wolf Charter School
4826 Victory Academy
4827 YCRC Little Cubs Preschool
4830 Happy Hollow Children's Center
4831 Mid-Coast Christian School
4832 Research Foundation for Education Excellence, Inc.
4833 Sheridan AllPrep Academy
4834 Kids Unlimited of Oregon
4836 Adelante Mujeres
4837 KC Distance Learning LLC d/b/a Aventa Learning
4838 Sunshine Preschool & All Day Camp
4840 Eugene Waldorf School

4841 Kellys Kid Care, LLC
4842 Northwest Chinese Academy
4843 Bay Babies Preschool Plus
4844 Covenant Christian Academy
4845 National Assn of State Directors of Migrant Education
4847 The Meadowlake School
4848 Falcon Heights
4850 Eagle Charter School
4851 STAR Autism Support Inc.
4852 TRI Leadership Resources
4856 Rivers Edge Academy Charter School
4857 Winter Lakes High
4858 Kalapuya Elementary School
4859 Straub Middle School
4860 Beyond the Basics Child Care LLC
4861 ODE PCS
4862 Oregon CTE Student Leadership Foundation
4865 Oregon Employment Department
4866 Oregon Association for the Education of Young Children
4867 Hope Chinese Charter School
4868 A+ Real Estate School
4869 A1 Superior Schools
4870 Abdill Career College, Inc.
4871 ABC School of Real Estate
4872 Academy of Cosmetology Careers
4873 Academy of Hair Design
4874 Academy of Legal Investigators
4875 Accelerated Learning Systems LLC
4876 AccounTax of Oregon, Inc.
4877 Advanced Education Systems, LLC
4878 Advantage Real Estate School-Portland
4879 Aesthetics Institute
4880 Albany Weld-Trade School
4881 Allied Medical X-Ray Institute
4882 American Jewelers Institute
4883 Amerist Schools, Inc.
4884 Angel Ink Tattoo School
4885 Anthem College
4887 Appraisal & Real Estate School of Oregon
4888 Appraisal Institute
4890 Art Instruction Schools, Inc.
4891 Ashland Institute of Massage, Inc.
4892 At-Home Professions
4893 Aveda Institute Portland
4894 Barbizon School of Portland
4895 Beau Monde Academy of Cosmetology
4897 Beau Monde College of Hair Design
4898 Beauty is Skin Deep
4899 Bella Institute School of Cosmetology
4900 Betty's Pet Grooming School
4901 Beyond Limitations Career School
4902 Black Magic Tattoos
4903 Canyonview Equestrian College
4904 Captain Jack's Tattoo and Piercing School, LLC
4905 Career Enhancement Center
4906 Careers Real Estate School
4907 Carole's Cosmetic Tattoo
4908 Center for Professional Studies
4909 Century 21 American Dream Realty School
4910 Century 21 Best Real Estate School
4911 Century 21 Harris & Taylor
4912 Certified Dental Careers, LLC
4914 College of Cosmetology Careers Unlimited
4915 College of Cosmetology, Inc.

4916 College of Hair Design Careers
4917 Dee LaVon School of Massage
4918 DePaul Industries Training Centers
4919 Dragonfly Tattoo School
4921 East-West College of the Healing Arts
4922 Elite Truck School
4923 ERA Northwest School of Real Estate
4924 Eugene Tattoo & Body Piercing Company
4925 Everest Institute
4926 ExamFX
4927 Floral Design Institute, Inc.
4928 Forbidden School of Body Art
4929 Franklin Institute of Sales
4930 Future #1 College of Cosmetology
4931 Garden of Ink Tattoo School
4932 Graveyard Tattoos
4933 H & R Block Income Tax Schoo, Stark PDX
4934 H & R Block Income Tax School, 181st PDX
4935 H & R Block Income Tax School, 82nd PDX
4936 H & R Block Income Tax School, Albany
4937 H & R Block Income Tax School, Aloha
4938 Boys & Girls Club of Albany
4939 Boys & Girls Clubs of Portland Metro Area
4940 Boys & Girls Clubs of the Rogue Valley
4941 Busy Bee Academy
4942 Central Douglas County Family YMCA
4943 Y of Klamath Falls
4944 Neighbors For Kids
4945 Salem Family YMCA
4946 West Womens and Childrens Shelter
4947 City of Portland Parks and Recreation
4948 Tenas Illahee Child Care Center
4949 Cub Corner
4950 Fairfield Baptist Church Child Development Center
4951 Stepping Stone Day School
4952 Tillamook Early Learning Center
4953 Moss St Children's Center
4954 H & R Block Income Tax School, Astoria
4955 H & R Block Income Tax School, Baker City
4956 H & R Block Income Tax School, Beaverton
4957 H & R Block Income Tax School, Bend
4958 H & R Block Income Tax School, Brookings
4959 H & R Block Income Tax School, Cave Junction
4960 H & R Block Income Tax School, Central Point
4961 H & R Block Income Tax School, Division PDX
4963 H & R Block Income Tax School, Eugene
4964 H & R Block Income Tax School, Florence
4965 H & R Block Income Tax School, Fremont PDX
4968 H & R Block Income Tax School, Hermiston

4969 H & R Block Income Tax School, Hillsboro
4970 H & R Block Income Tax School, K.Falls
4971 H & R Block Income Tax School, LaGrande
4972 H & R Block Income Tax School, Lombard PDX
4973 Hillsboro Online Academy
4974 H & R Block Income Tax School, McMinnville
4975 H & R Block Income Tax School, Milwaukie
4976 H & R Block Income Tax School, Newport
4977 H & R Block Income Tax School, North Bend
4978 H & R Block Income Tax School, Oregon City
4979 H & R Block Income Tax School, Pendleton
4980 H & R Block Income Tax School, Redmond
4981 H & R Block Income Tax School, Roseburg
4982 H & R Block Income Tax School, Salem
4983 H & R Block Income Tax School, Salem
4985 H & R Block Income Tax School, Sandy PDX
4986 H & R Block Income Tax School, Springfield
4988 H & R Block Income Tax School, The Dalles
4989 H & R Block Income Tax School, Tillamook
4990 H & R Block Income Tax School, Tualatin
4991 H & R Block Income Tax School, Wilsonville
4992 H & R Block Income Tax School, Woodburn
4993 H & R Block Income Tax Schoo-Salem
4994 Hair We Are Beauty College
4995 Hallmark Real Estate School
4996 Heritage School of Interior Design
4997 Hot Rod Bettie's Tattoo School
4998 IBS School of Cosmetology-Eugene
4999 IBS School of Cosmetology-Springfield
5000 IITR Truck School - Albany
5001 Child Care Development Services Inc
5002 Northwest Nutrition Service Inc
5003 Jackson-Josephine 4-C Council
5004 IITR Truck School - Central Point
5005 IITR Truck School - Clackamas
5006 IITR Truck School - Creswell
5007 IITR Truck School - Redmond
5008 Image Designers College of Cosmetology
5009 Ink for Yourself Tattoo School
5010 Institute for Professional Care Education
5011 Insurance Training Associates, LLC
5012 Intellipass, Inc.
5013 International Sommelier Guild
5014 Immigrant and Refugee Community Organization
5015 Jackson Hewitt Tax School - Albany
5016 Jackson Hewitt Tax School - Beaverton
5017 Jackson Hewitt Tax School - Portland

5018 Jackson Hewitt Tax School - Springfield
5020 Liberty Tax School - 14250
5021 Liberty Tax School - Grants Pass
5022 Liberty Tax School - SW Portland
5023 Liberty Tax School #3419
5024 Liberty Tax School #3851
5025 Liberty Tax School #5327
5026 Liberty Tax School White City - #4924
5027 Liberty Tax Service School 5641
5028 Liberty Tax Service School of Canby
5030 Liberty Tax Service Tax School #2927
5031 Lifetime School of Tattooing
5032 LTS Computer Training Center
5033 Main Street Montessori Assoc Teacher Ed Program
5034 Marinello School of Beauty
5035 Montessori Institute Northwest
5036 Montessori of Alameda Teacher Educ. Program
5037 NASCAR Technical Institute
5038 Nashville Auto-Diesel College
5039 National Academy of Financial Literacy
5040 National Personal Training Institute, Inc.
5041 National Tattoo Academy, LLC
5042 Portland Inc dba New Horizons Computer Learning Ctr of Portland
5043 Norman F Webb RE Broker Courses
5044 Northwest College - Beaverton
5045 Northwest College - Eugene
5046 Northwest College - Happy Valley
5047 Northwest College - Hillsboro
5048 Northwest College - Tualatin
5049 Northwest College of Construction
5050 Northwest Institute for Healthcare Training, Inc
5051 Northwest Nannies Institute
5052 Northwest School of Animal Massage
5053 NW Institute of Esthetics, Inc.
5054 Online Insurance Training LLC
5055 Mid Columbia Community Action Council Inc
5056 Lowrie Primary School
5057 Trillium Creek Primary School
5058 Ridgeview High School
5059 Two Rivers Dos Rios Elementary
5060 Le Monde French Immersion Public Charter School
5063 Woodland Charter School
5064 Cesar E Chavez Elementary
5066 Battle Creek Elementary School
5068 onlineEd.com
5069 Oregon Dermal Academy, Inc.
5070 Oregon Farrier School
5071 Oregon Institute of Aesthetics, LLC
5072 Oregon Institute of Cosmetology
5073 Oregon Medical Training - Bend
5074 Oregon Medical Training - Springfield
5075 Oregon Pet Grooming Academy
5076 Oregon School of Massage--Portland
5077 Oregon School of Massage--Salem
5078 Oregon School of Tattoo Arts
5079 Pac West Insurance School, Inc.
5080 Pacific Northwest Tax School
5081 Paul Mitchell the school
5082 Pendleton School of Hair Design
5083 Peninsula Real Estate School
5084 PFS Tax School
5085 Phagans' Beauty College

5086 Phagans' Central Oregon Beauty College
5087 Phagans' Grants Pass College of Beauty
5088 Phagans' Medford Beauty School
5089 Phagans' Newport Academy of Cosmetology Careers
5090 Phagans' School of Beauty
5091 Phagans' School of Hair Design-Happy Valley
5092 Phagans' School of Hair Design-Portland
5093 Summit Salon Academy - PDX
5094 Portland Actors Conservatory
5095 Portland Bartending Academy
5096 Portland Beauty School
5097 Portland School of Radiography
5099 Primerica Life Insurance Co. - Hillsboro
5100 Primerica Life Insurance Co. - Milwaukie
5101 Primerica Life Insurance Co.-Ambassador
5102 Primerica Life Insurance Co.-Eugene
5103 Primerica Life Insurance School-Medford
5104 PRO SCHOOLS
5105 Randy Potter School of Piano Technology
5106 Rapid Eye Institute
5107 Rogue Valley Phlebotomy School, Inc.
5108 Roseburg Beauty College
5109 Sage School of Massage & Healing Arts
5110 Scapegoat Tattoo School
5111 Skin City Tattoos
5112 Southern Oregon Dental Asst. Educ.
5113 Sports Management Worldwide
5114 Springfield College of Beauty
5115 Sumner College
5116 Tangled Ends Hair Academy
5117 The Dalles Academy of Hair Design
5118 The Income Tax School, Inc.
5119 The Parlour Tattoo
5121 The Red Herring Project
5122 The Wellspring School for Healing Arts, LLC
5123 Tillamook County Real Estate School
5125 Train Agents, Inc.
5126 Treasure Valley Academy of Beauty
5127 United Bicycle Institute - Ashland
5128 United Bicycle Institute-Portland
5129 Universal Technical Institute Motorcycle/Marine Mechanics
5130 Universal Technical Institute Motorcycle Mechanics
5131 Universal Technical Institute of Arizona, Inc.
5132 Universal Technical Institute of Northern CA, Inc
5133 Universal Technical Institute of Texas, Inc.
5134 Institute of Technology
5135 VOLTA: Vocational Outside Lineworker
5136 Waldorf Teacher Education
5137 Warren's Real Estate School
5138 West Coast Phlebotomy Inc.
5139 Western Pacific Truck School of Oregon, LLC
5140 Wieden + Kennedy 12 LLC
5141 Willamette Valley Dental Assisting School

5142 WyoTech
5143 WyoTech - Blairsville
5144 WyoTech - West Sacramento
5145 WyoTech-Laramie
5146 Liberty Tax School - Klamath Falls
5147 A.D. Banker & Company, L.L.C.
5148 Boys & Girls Club of the Greater Santiam
5150 Insight School of Oregon Painted Hills
5152 Rosemary Anderson High School - East (Gresham)
5153 Albany Community After School Program (CAP)
5154 Southside Youth Outreach, Inc.
5155 Boys & Girls Club of the Western Treasure Valley
5156 Little Promises Children's Program
5159 Foundations for a Better Oregon
5160 Wake Robin School
5161 Sunset Empire Park and Recreation District
5162 The Salvation Army
5163 Baker County
5164 Benton County
5165 Clackamas County
5166 Clatsop County
5168 Columbia County
5169 Coos County
5170 Crook County
5171 Curry County
5172 Deschutes County
5173 Douglas County
5174 Gilliam County
5175 Grant County
5176 Harney County
5177 Hood River County
5178 Jackson County
5179 Jefferson County
5180 Josephine County
5181 Klamath County
5182 Lake County
5183 Lane County
5184 Lincoln County
5185 Linn County
5186 Malheur County
5187 Marion County
5188 Morrow County
5189 Multnomah County
5190 Polk County
5191 Sherman County
5192 Tillamook County
5193 Umatilla County
5194 Union County
5195 Wallowa County
5196 Wasco County
5197 Washington County
5198 Wheeler County
5199 Yamhill County
5200 Washington School for the Blind
5201 Dillard Alternative High School
5202 Choices Independent Learning
5203 Early Education Program, Buena Vista
5204 Early Education Program, Brattain
5205 Kids Unlimited Academy
5207 Animal House Preschool
5208 Rogue Valley Children's Relief Nursery
5209 MountainStar Family Relief Nursery
5210 Family Tree Relief Nursery - Albany
5211 Volunteers of America Oregon
5212 Oregon Pediatric Society

5213 Family Stepping Stones - Clackamas County Relief Nursery
5214 Treasure Valley Childrens Relief Nursery
5215 Boys & Girls Club of Corvallis
5216 LifeWorks NW Childrens Relief Nursery
5217 Early Learning Hub, Inc
5218 Kairos PDX
5219 Journey to Freedom Project Foundation
5220 Black Parent Initiative
5221 Yachats Youth Programs
5224 REAP INC.
5225 Citizens for Safe Schools
5226 True Life Fellowship Inc
5227 United Way of Lane County
5228 Catholic Charities
5230 United Way of the Columbia-Willamette
5231 Oregon Association of Relief Nurseries
5233 Yamhill County Care Organization
5234 Saturday Academy
5235 The Lane Education Foundation
5236 High Desert Museum
5237 Foundation for Family Science and Engineering
5238 Lutheran Community Services Northwest
5239 Girls Inc. of the Pacific Northwest
5240 Strengthening Rural Families
5241 Oregon Council on Developmental Disabilities
5243 Deschutes Public Library District
5244 Friends of the Children Portland
5245 Northwest Family Services
5246 Bnai Brith Mens Camp Association
5247 Salem Child Development Center - Liberty Gardens
5248 Oregon State University Foundation
5249 Scio Youth Club
5250 Innovations Academy
5251 Crater Lake Academy
5252 Mountain View Academy
5254 Building Healthy Families
5255 Small Steps Child Care Center and Preschool
5256 Options for Southern Oregon, Inc.
5257 Partnership Against Alcohol and Drug Abuse
5258 Community in Action
5259 Maslow Project
5260 College Dreams, Inc.
5261 Philomath Youth Activities Club, Inc.
5262 Latino Network
5263 Momentum Alliance
5264 Jackson Street Youth Shelter, Inc
5265 Resolve
5266 Plaza de Nuestra Comunidad
5267 Mano a Mano Family Center
5268 Open School East
5269 ODE Pediatric Nursing Facilities District
5270 Providence Pediatric Nursing Facility
5271 Boys and Girls Club of Salem, Marion and Polk Counties
5272 City of Gresham
5273 Community Counseling Solutions Inc
5274 Oregon Human Development Corporation
5275 Q Center
5276 Relief Nursery - Springfield

5277 Youth Development Coalition of Lincoln County
5278 Hacienda Community Development Corporation
5279 Knowledge Universe Education
5280 The Blueprint Foundation
5281 Family Tree Relief Nursery - Lebanon
5282 Career Technical Education Center
5283 Siskiyou Community Health Center
5284 Families First Parent Resource Center
5285 City of Central Point Parks and Recreation KidVenture Preschool
5286 Learning Loft @Kid Time!
5287 Pendleton Early Learning Center
5288 Washington School for the Deaf
5289 Oregon Education Investment Board
5290 Higher Education Coordinating Commission
5292 Pacific Crest Middle School
5293 Silver Rail Elementary School
5294 Klamath Tribal Health and Family Services
5296 Ferndale Elementary School
5298 Dallas Community Charter
5299 Oregon State Hospital - Junction City Campus
5300 Oregon Outreach Inc - Scappoose SD
5301 Family Relief Nursery - North Douglas
5302 Barnes Butte Elementary
5303 Cascadia Behavioral Healthcare
5304 The Valley School of Southern Oregon
5305 SAGE Youth Residential Program
5306 Airway Science for Kids Inc.
5307 Boys & Girls Clubs of Emerald Valley
5308 Black Educational Achievement Movement
5309 Bend International School
5310 Oregon Campus Compact
5311 Worksystems Inc
5312 Friends of the Children of the Klamath Basin
5313 Second Chances Are For Everyone
5314 Boys & Girls Club of Southwestern Oregon
5316 Hawthorn Farm Learning Years Day School
5317 Pathfinders of Oregon
5318 Healthy U
5319 Boys & Girls Club of the Umpqua Valley
5320 Boys & Girls Club of Redmond/Terrebonne
5321 Hollywood Theatre
5322 Reach Out and Read, Inc.
5323 Tillamook CARE
5324 Klamath Basin Behavioral Health
5325 Deschutes County Healthy Beginnings
5326 Clatsop County Juvenile Dept
5327 Columbia Community Mental Health Inc.
5328 Cow Creek Health & Wellness Center
5329 Sherman County Juvenile Dept
5330 Washington County Juvenile Dept
5331 Jackson County Juvenile Division
5332 A Family for Every Child
5333 Community Action Team (St Helens)
5335 Boys & Girls Club of Western Lane County
5337 Baker County Public Library
5338 Oregon Albacore Commission

5339 Willamette Farm and Food Coalition
5341 Schoolyard Farms
5342 World of Speed
5343 Teaching With Purpose
5344 Outgrowing Hunger
5345 Harvest House Missions Inc
5346 NeighborWorks Umpqua
5347 Daisy C.H.A.I.N. Creating Healthy Alliances In New-Mothering
5348 Food Roots
5349 Bridge Charter Academy
5350 National Equity Project
5351 Growing Gardens
5352 Seashore Family Literacy
5353 Heart of Oregon Corps, INC
5354 South Fork John Day Watershed Council
5355 Klamath Learning Center
5357 Sutherlin Valley Online Academy
5358 The Center for Dialogue and Resolution
5359 Bridges High School
5360 Planting Communities
5361 NPC Research
5362 Vivian Olum Child Development Center
5363 Central City Concern
5364 New Directions Northwest Inc. Recovery Village, Women's and Children's Program
5365 Willamette Family Inc.
5366 Southern Regional Education Board
5367 Comprehensive Options for Drug Abusers, Inc.
5368 Keizer United
5369 ODE YDD District
5370 Imagine That Creative Children's Center - Jerome Prairie
5371 Native American Rehabilitation Association of the Northwest, Inc
5372 Milestones Women's Program
5373 Family Resource Center of Central Oregon
5374 Douglas County Juvenile Department
5375 Clackamas County Children, Youth & Families Division
5376 Options Counseling & Family Services
5377 Meridian Creek Middle School
5378 Family Relief Nursery - Creswell
5379 Basic Rights Oregon
5380 Cascade Opportunity Center
5381 Mountainside High School
5382 Sato Elementary School
5383 John Day Canyon City Parks and Recreation
5384 Desert Sky Montessori
5385 The Cannon Beach Academy
5386 Samara Learning Center
5387 Partners for a Hunger-Free Oregon
5388 Lake Health District
5389 Stanfield Public Library
5390 Providence Milwaukie Hospital
5391 Archdiocese of Portland in Oregon
5392 Frontier Charter Academy
5393 Wallowa County Department of Youth Services
5394 Todos Juntos
5395 Bookkeeping Career Institute
5396 Epicodus, Inc
5397 Pacific Healthcare Training
5399 Providence Medical Center

5400 Christian Culinary Academy
5401 ODE Hospital Program District
5402 Oregon Robotics Tournament & Outreach Program (ORTOP)
5403 CAPACES Leadership Institute
5404 Catholic Community Services
5405 Interface Network Inc.
5406 Youth Contact, Inc
5407 NNEBA Soul District Business Association
5408 Hé Lín Chinese Immersion Elementary School
5409 Gorge Academy of Cosmetology
5410 Johnny Matthew's Hairdressing Training School
5411 Direction Service, Inc.
5412 Family of Friends Mentoring
5413 Center for African Immigrants and Refugees of Oregon (CAIRO)
5414 Youth 71five Ministries
5415 TiE Oregon
5416 Northwest Oregon Works
5417 Wallowa Resources Inc
5419 SOWIB
5420 WWNDT Services Inc
5421 Curry County SWCD
5422 Sauvie Island Center
5423 School Garden Project of Lane County
5424 Zenger Farm
5425 Rogue Valley Farm to School
5426 Jefferson County 4-H Board
5427 Rose City Park
5428 Realms High School
5430 Oregon Agriculture in the Classroom Foundation
5431 Oregon Beef Council
5432 University of Kansas Center for Research, Inc.
5433 Morrow Education Center
5434 Gib Olinger Elementary School
5435 Mid-Willamette Family YMCA
5436 Marion County Juvenile Department
5438 AYCO
5439 Elevate Oregon
5440 Cascade Virtual Academy
5441 Destinations Career Academy of Oregon
5443 South Valley Academy
5444 TEACH-NW
5445 Ecotrust
5446 Oregon Family School
5447 Curry Public Library
5448 Cascade Pacific RC & D
5449 Kartini School
5450 Legacy 3
5451 Beatrice Morrow Cannady Elementary
5452 North Star Elementary
5453 Village Home
5454 City of Portland
5455 Harmony Academy
5456 Meals on Wheels People, Inc
5457 Willamette Connections Academy
5458 International School Modern Technology
5459 Oregon FFA Association
5460 Coast Community Health Center
5461 Wild Lilac Child Development Community
5462 Big Brothers Big Sisters Columbia Northwest
5463 Human Solutions, Inc.
5464 Antfarm

5465 Youth Rising
5466 City of Hermiston
5467 New Dream Family Center
5468 Samaritan North Lincoln Hospital
5469 Northwest Youth Discovery
5470 St. Mary's Home for Boys, Inc.
5471 Inspire Early Learning Centers
5472 Camp Fire Columbia
5473 Klamath KID Center, Inc.
5474 Giggles & Grace ELC
5475 Oregon Youth Authority
5476 TiE Oregon Foundation
5477 Grow Portland
5478 The Environmental Center
5479 Corvallis Environmental Center
5480 White Oak Farm & Education Center
5481 Walla Walla Valley Farm to School
5482 Rogue Valley Mentoring
5483 Winston Area Community Partnership
5484 Condon Child Care
5485 El Programa Hispano Catolico
5486 Cobb Children's Learning Center
5488 Youth Era
5489 Steins Pillar Elementary
5490 Keizer Peer Court
5491 Oregon International School
5492 Philomath Academy
5493 Sea Mercy - Growing a Future Farm School
5494 Agri-Camp USA
5495 Marion Polk Food Share
5496 Marshfield Junior High
5497 Umpqua Valley Farm to School
5498 Winter Lakes Elementary
5499 Fruit and Flower Child Development Center
5500 Hugh Hartman Elementary
5502 Curry County Juvenile Department
5504 Columbia Counseling & Consultation
5505 Southern Oregon Success Academy
5506 FLEX Online School
5507 Education Explorers, LLC
5508 Seed of Faith Ministries
5509 Baker Early Learning Center
5512 InterMountain Virtual Learning Academy
5513 Seeds of Greatness
5514 McKenzie Montessori Institute
5515 Wildflower Preschool and Child Care LLC
5516 Little Hands Child Care & Preschool, llc
5517 Little Smiles
5518 Lil Hands Daycare
5519 Nic Nacs Quality Childcare
5520 Sunshine Early Learning Childcare Center
5521 Miss Melissa's Preschool
5522 Precious Cargo Preschool and Childcare
5523 Priceless Treasures
5524 Lovely Kids Daycare LLC
5525 Island Adventures Preschool & Child Care
5526 Monkey Tree Learning Center
5527 Amazing Minds Child Development Center and Preschool Inc
5528 Great Beginnings Child Care & Preschool, LLC
5529 Bend Preschool
5530 Rose Daily Daycare and Preschool
5531 Ermila's Childcare and Bilingual Preschool

5532 Little Tots Daycare and Preschool, LLC
5533 Pequenitos Day Care LLC
5534 Generation Montessori Bilingual Childcare LLC
5535 Analuisa Ayala
5536 Hey Diddle Diddle Learning Center Inc
5537 Laugh N Learn Academy / Daycare
5538 Mary's Guarderia y Preescolar
5539 All Families Welcome LLC
5540 Loving Beginnings Preschool and Child Care
5541 Happy Munchkins Preschool and Childcare
5542 Reach for the Stars Discovery School
5543 Little Lamb Daycare
5544 Faces of America
5545 Yoyo's Child Care
5546 The Ivy School
5547 Precious Little Lambs Preschool & Child Care
5548 Roscas Enterprise Inc
5549 Nurture and Bloom
5550 Danell Little
5551 Arce's Daycare
5552 Parkrose Montessori School
5553 Playtime Education LLC
5554 Picket Fence Preschool, LLC
5555 Learning Days Inc
5556 Itsy Bitsy Daycare
5557 Jardin Infantil Manitas Inquietas
5558 Pioneer Pre-school, LLC
5559 Cub House
5560 Little Angel’s Daycare
5561 Mrs. Fields' Place Childcare & Preschool
5562 Harmony Montessori School
5564 Preescolar Day Care Jalisco
5565 AURAS Preschool LLC
5566 The Portland Montessori School
5567 Nonnie's Village
5568 Kidz Academy
5569 Maryams preschool
5570 Mommy Daycare: Just Like Home
5571 Happy Faces Child Care Development
5574 Espial Child Environment LLC
5575 Pequenos Exploradores Spanish Immersion Daycare
5576 New Sunrise
5577 The Finch Academy
5578 Sunrise Child Care
5579 Roxy's Preschool and Daycare
5580 Little Ants Child Care Inc
5581 Simply Kids Preschool
5582 Boulden Rogen Early Childhood Academy
5583 Nana's Daycare
5584 Little Wonders Child Care and Preschool Inc
5585 LA CASA DEL ARBOL
5586 Rosa Delia Preschool
5587 Gregoria Cardenas-Kukitas Child Care
5588 CENDI Xochipillan LLC
5589 Caminito a la Escuela LLC
5590 Awesome Blossom Child Care LLC
5591 Lorenza's Child Care LLC.
5592 Mentes Creativas Child Care LLC
5593 Better Together Central Oregon
5594 Cuevas Child Care
5595 Jamie's Daycare

5596 Alliance for Equity in Montessori Education
5597 Oregon Community Health Workers Association
5598 Bay Area Hospital
5599 Consejo Hispano
5600 Little Explorer Montessori
5601 Village Childcare Enterprises LLC
5602 Peaceful Earth Village
5603 The Garden of Bloom, LLC
5604 Baker Virtual Academy
5606 ODE SMVS District
5607 Playful Learning
5608 Micronesian Islander Community
5609 Raise the Village
5610 Ellie's Preschool and Daycare
5611 Bobbi Ann Corwin
5612 Rocking Horse Childcare and Preschool
5613 Children's Elite Home
5614 Masterminds Preschool & Family Care
5616 TenderLovingChildcareLLC
5617 Cedarwood Waldorf School
5618 SMCA
5619 Oregon Conference of Seventh-day Adventist
5620 North Santiam Options Academy
5621 The Salvation Army Ray & Joan Kroc Center
5622 Oregon Connections Academy
5623 Capital Christian School
5624 Oregon Department of Agriculture
5625 FSBC dba Salem Christian Academy
5626 Happy Valley Montessori School, LLC
5627 Linn County Juvenile Department
5628 Child's View Montessori School
5629 Lupe DeLeon
5630 Manzanita Bilingual School
5631 Primeros Amigos LLC
5632 Waldorf School of Bend
5633 First Circle of Friends Preschool and Kindergarten
5634 Geneva Academy
5635 Oregon Virtual Education (ORVED)
5636 Graduation Alliance
5637 Ecumenical Ministries of Oregon
5638 Boys and Girls Aid
5639 Kukatonon Oregon
5640 United Way of the Mid-Willamette Valley
5641 Trinity Academy
5642 Columbia Christian Schools
5643 Omolaso Preschool and Childcare
5644 Horizons - Foster Ed Program
5645 Corvallis Waldorf School
5646 Ms Julie's Place, LLC
5647 East Cascades Works
5648 Anchor Christian Academy
5649 Adrienne C. Nelson High School
5650 Caldera High School
5651 Criminal Information Services, Inc
5652 Tumwater Middle School
5653 Student Transportation of America – Corvallis OR
5654 Confluence
5655 Paidaeia Classical Christian School
5656 Oregon AgLink
5657 Background Investigation Bureau LLC
5658 Willamette Career Academy
5660 Baker Relief Nursery
5661 Central and Eastern Oregon Juvenile Justice Consortium

5662 Functional Living Skills Program
5663 Wheatley School
5664 Warrenton Middle School
5665 Portland Waldorf School
5666 Neverland Nursery School and Prekindergarten
5668 Scappoose Online Academy
5671 Atfalati Ridge
5672 Rootopia, LLC
5673 Elkton Community Education Center
5674 Gilliam County Juvenile Department
5675 Willamette Valley Academy
5677 Palisades World Language School
5679 Student Transportation of America - Lake Oswego
5680 Gladiola High School
5681 Fifth Corner Academy
5682 Klamath Home Learning Academy
5683 ESS West, LLC
5684 Westgate Christian School
5685 Phoenix-Talent Rising Academy
5686 St. Helens Virtual Academy
5687 Tigard-Tualatin Virtual Academy
5689 509J On-Line
5690 Compass School
5691 Multnomah Inverness School
5693 Valor Christian School International
5695 Coalition of Black Men
5696 Silver Falls Preschool
5697 Lutheran Community Services NW
5698 Gentog LLC
5699 Working Theory Farm
5700 Albany Public Schools Foundation
5701 Young Men's Christian Association of Walla Walla
5702 KinderCare Education
5703 Yamhill Community Action Partnership (YCAP)
5704 Community Outreach Inc.
5705 Clackamas Workforce Partnership
5706 Options Counseling and Family Services
5707 Friends of the Children Central Oregon
5708 Edustaff LLC
5709 Community Counseling Solutions
5710 Capital FC
5711 HomePlate Youth Services
5712 Isaac's Room
5713 Community Connection of Northeast Oregon, Inc.
5714 Oregon Lions Sight & Hearing Foundation
5716 St. John the Baptist Catholic School
5717 Loma Vista Elementary
5718 Rogue Primary School
5719 South Coast Online Learning Center
5720 Colton Virtual Academy
5721 Oliver Middle
5722 Warrior Academy
5723 Nyssa Virtual School
5724 Chesterton Academy of Blessed Pier Giorgio Frassati
5725 Oregon AFSCME Council 75
5726 St. Agatha Catholic School
5727 AFSCME Local 132
5728 Wallowa Middle School
5729 ODE BDWP District
5730 Klamath Works
5731 Educate Ya
5732 HOLLA School
5733 Higher Elevations Learning Place, INC

5734 Early Connections Bilingual Preschool & Daycare
5735 Kids Discovery Corner Daycare & Preschool Inc.
5736 Juguemos Juntos
5737 Little Thinkers ABC LLC
5738 Silly Billies Child Care LLC
5739 Mi Escuelita Bilingual Preschool and Childcare
5740 Sweet Peas Daycare & Preschool
5741 Roseburg Professional Childcare
5742 Early Horizon Dayschool
5743 The Stepping Stone Preschool and Daycare
5744 Wiggles and Giggles Childcare LLC
5745 The Exploration Center LLC
5746 Victoria's Home Daycare and Preschool
5747 Gratitude Gardena Childcare
5748 Miss Dustys Daycare LLC
5749 Rivera's Bilingual Preschool & childcare
5750 Rainbow Readers Preschool
5751 Belinda Looney Critter Campus Preschool & Childcare
5752 Early Start Preschool and Childcare Center
5753 Yuri's Certified Childcare
5754 Becky's Child Care LLC
5755 Santa's Little Cloud
5756 Growing With Pride Learning Centers, Inc
5758 Northwest Portland Area Indian Health Board
5759 Tillamook County Family YMCA Independent Living Program
5760 Tualatin Hills Park & Recreation District
5761 Shawna Gruenberg
5762 Casita Azul
5763 Dominique Garcia
5764 It's Learning Time LLC
5765 Bright Bumble Bee Child Care & Preschool
5766 Shepards Heart Montessori
5767 Diaz Day Care, LLC
5768 Nenes Childcare & Learning Center
5769 Pendleton Children's Center
5770 Lorena T. Moehring Home Daycare
5771 Williams Community Preschool
5772 The Children's Place Early Learning and Care
5773 Oregon Infant Mental Health Association
5774 Kiddie City LLC
5775 South Coast Business Employment Corporation
5776 Blue Skies & Butterflies
5777 Little Farm Daycare
5778 The Learning Tree Montessori
5779 Stepping Stones Early Learning Center
5780 Warm Springs Community Action Team
5781 McMinnville Economic Development Partnership
5782 Growing Hearts Preschool LLC
5783 Riverview Christian School
5784 Epifania Sotelo-Rayo Epi's Little Flowers Growing & learning Daycare & Learning Center
5785 Little Ardos Academy LLC
5786 LESD Life Skills

5787 Campanitas Daycare LLS
5788 Frolicking Ferns
5789 Rita's Kids Daycare and Preschool
5790 Juliems Preschool
5791 Little Bird Childcare McMinnville LLC
5792 The Arc of Lane County
5793 Josephine County Food Bank
5794 Centro Cultural de Washington County
5795 Portland All Nations Canoe Family
5796 Northwest Youth Corps
5797 Eastern Oregon Workforce Board-EOWB
5798 PODER
5799 Riverside High School
5800 Project 48 Inc
5801 Unite Oregon
5802 Oregon Child Development Coalition (OCDC) of Umatilla County
5803 Oregon Child Development Coalition (OCDC) of Jefferson County
5804 Oregon Child Development Coalition (OCDC) of Hood River/Wasco County
5805 Oregon Child Development Coalition (OCDC) of Multnomah County
5806 Oregon Child Development Coalition (OCDC) of Polk County
5807 Oregon Child Development Coalition (OCDC) of Malheur County
5808 EdenAcres Environmental Education
5809 Virtual Preparatory Academy of Oregon
5810 Keep Growing Seeds
5811 Eastern Oregon Center for Independent Living
5812 OFSN
5813 EUVALCREE
5814 Tamarack Elementary School
5815 Oakdale Middle School
5816 Complex Needs Classroom
5817 Clark Elementary School
5818 Oregon Children's Theatre Company
5819 Art Rutkin Elementary School
5820 Rivercrest Academy
5821 Kalmiopsis Community Arts High School
5822 Ophelia's Place
5823 Together we are Greater Than
5824 Northwest Alliance for Alternative Media and Education
5825 Mercy Flights, Inc.
5826 Connected Lane County
5827 Sitka Center for Art and Ecology
5828 Portland Playhouse
5829 LEEP (Life Enrichment Education Program)
5830 JDP
5831 Catalyst High School
5832 Music Workshop
5833 EncodeXP
5834 City of Pendleton
5835 Portland Forest School of the Pacific Northwest
5836 Heron Creek Program
5837 Parrot Creek Program
5838 Circle of Friends School
5839 HOLLA
5840 Children's Forest of Central Oregon
5841 Boys & Girls Clubs of Snohomish County
5842 Young Roots Oregon
5843 Portland Workforce Alliance
5844 Family Faith and Relationship Advocates

5845 AC Portland
5846 Oregon Bio
5847 Corvallis Multicultural Literacy Center
5848 Corvallis Community Children's Centers
5849 Emerging Unidos
5850 Tuality Plains High School
5851 Chinese Friendship Association of Portland
5852 Seed to Table Oregon
5853 Girl Scouts of Oregon and Southwest Washington, Inc.
5854 Triple Threat Mentoring
5855 Samoa Pacific Development Corporation
5856 Bridge-Pamoja
5857 Dominion Youth Academy
5858 Lane School
5859 Transitions
5862 The Insight Alliance
5863 Siskiyou Field Institute
5864 Columbia Health Services
5865 St. Stephen's Academy
5866 Family and Community Together
5867 Hood River New School
5868 Walden Crossing School
5869 Bandon Community Youth Center
5870 Russell Elementary PTV
5871 Shasta Way Christian Preschool
5872 Oregon Potato Commission
5873 ODE FPL District
5874 Maple Middle School
5875 Bridging The Gap
5877 Rosemary Anderson High School - Lents
5878 Rosemary Anderson Middle School
5879 Edvocation
5880 ASL Preschool
5881 ODE Recovery School District
5882 Grizzly Mountain HomeLink
5883 Be BLAC Foundation
5884 PICO Instructional Football Camp
5885 Weaving Fala
5886 Adulting IRL
5887 Rainbow Youth Inc
5888 Central Oregon Health Quality Alliance
5889 GLSEN, Inc.
5890 UTOPIA PDX
5891 Ka Aha Lahui O Olekona
5892 African Refugee Immigrant Organization (ARIO)
5893 Tiicham Conservation District
5894 Multitude Of Mercies Foundation
5895 Linn Benton NAACP #1118
5896 Agate Grant Management System SSO
5897 One Login One Identity SSO
5898 SSO Tester Institution
5899 Public Consulting Group
5900 H.O.N.E.Y. Inc.
5901 Genesis Reading Academy
5902 Pendleton Public Library
5903 Reading Results
5904 Boys & Girls Clubs of Bend
5905 Discovery Academy
5906 The Urban League Of Portland
5907 Clatskanie Virtual Academy
5908 Columbia Vista Intermediate
5909 Stellar Pines Virtual Academy
5910 Jefferson Classical Academy of Oregon
5911 Applegate Valley Virtual Academy

5912 Oaks Christian
5913 EdFlexOregon
5914 Osoberry School
5915 YOUTH 360
5916 Solid Ground Equine Assisted Activities and Therapy Center
5917 SriPonya Collective
5918 Transformations by Salem Angels
5919 Happy Go Lucky Childcare, LLC
5920 My Voice Music
5921 Columbia Gorge Christian Academy Preschool
5922 Friendship Academy LLC
5923 High Desert Partnership
5924 Faith, Hope, and Charity Inc.
5925 Thimbleberry Collaborative Farm
5926 Sweet Pea Learning Center
5927 Autistic Women & Nonbinary Network, Inc

Curriculum Dimension

The Curriculum Area dimension supports the coding of instructional content area. Only expenditures with instruction function codes need a curriculum area code. Expenditures without a curriculum area can be coded as "00 – Non-instructional/General Operations".

00 NON-INSTRUCTIONAL / GENERAL OPERATIONS

Expenditures not associated with a specific subject or curricular area. Includes administrative, operational, and non-instructional costs.

00 Non-Instructional / General Operations. Expenditures not tied to a specific academic or curricular subject, including administrative, operational, and general school functions.

10 CORE ACADEMIC

Foundational instructional areas essential to K–12 education, including English language arts, mathematics, science, social studies, and world languages. These subjects form the academic core required for student proficiency and graduation.

11 English Language Arts. Instruction in reading, writing, literature, composition, grammar, and communication skills, including literacy development.

12 Social Studies. Instruction in history, geography, civics, economics, government, sociology, and related social sciences.

13 Science. Instruction in biology, chemistry, physics, environmental, and earth sciences, including lab and field experiences.

14 Mathematics. Instruction in mathematical concepts including arithmetic, algebra, geometry, statistics, data science, and applied mathematics.

15 Languages. Instruction in world languages, heritage language programs, linguistics, and dual-language or immersion models.

16 General Education. Curriculum activities that support multiple subjects or grade levels.

20 OTHER ACADEMIC

Instructional areas and programs that extend or apply learning beyond the core, including the arts, physical education, health, and extracurricular activities. These areas support whole-child development and applied learning.

21 General Arts. Instructional programs and resources supporting student learning in visual and performing arts.

22 Arts Appreciation / Humanities. Study of the history, theory, and cultural significance of the arts and humanities.

23 Health and Physical Education. Instruction and activities promoting physical fitness, recreation, and wellness through exercise and sports. Instruction on physical, mental, and social health, nutrition, safety, and overall personal well-being. “Health and Physical Education” is intended for instructional activities that are part of the regular academic curriculum and delivered during the school day for credit or required participation. This includes physical education classes, health instruction, and related curriculum-based activities.

24 Social Emotional Learning. Learning experiences related to social emotional learning programming.

30 CAREER & TECHNICAL EDUCATION (CTE)

State-approved programs that integrate academic knowledge with technical and occupational skills to prepare students for postsecondary education, careers, and lifelong learning. Includes professional and industry-based pathways.

31 Arts, Information & Communication. CTE strand focused on visual arts, media, design, and communication technologies.

32 Business & Management. CTE strand emphasizing business operations, entrepreneurship, and financial literacy.

33 Health Sciences. CTE strand preparing students for health and medical service careers.

34 Human Services. CTE strand covering child development, education, hospitality, and community service professions.

35 Industrial & Engineering Systems. CTE strand including construction, manufacturing, automotive, and engineering technology.

36 Natural Resource Systems. CTE strand addressing agriculture, forestry, environmental management, and sustainability.

37 Public Safety & Law. CTE strand preparing students for careers in law enforcement, fire science, and emergency response.

38 STEM & Emerging Technologies. CTE strand in science, technology, engineering, mathematics, and new technical disciplines.

39 Other Professional / Technical. CTE strand reserved for district-defined or emerging technical programs not covered elsewhere.

40 21ST CENTURY LEARNING

Instructional programs emphasizing digital literacy, innovation, critical thinking, communication, collaboration, and global citizenship. Designed to equip students with the skills necessary for success in a rapidly changing world.

41 Innovation & Design Thinking. Courses promoting creative problem-solving, design processes, and innovation across disciplines.

42 Digital Literacy & Citizenship. Instruction in technology use, digital safety, media analysis, and responsible participation in digital environments.

43 Future-Ready Skills. Instruction in collaboration, critical thinking, leadership, and career readiness for postsecondary success.

44 Global & Cultural Literacy. Instruction developing global awareness, intercultural understanding, and civic responsibility.

50 EXTRACURRICULARS

Programs outside of regular school-day activities.

51 Drivers' Education. Instruction in traffic laws, safety, and driving skills to prepare students for licensure.

52 General Athletics. Athletics and other related extracurriculars. “General Athletics” is intended for extracurricular athletic programs that occur outside the regular instructional day and are not part of required classroom instruction. This includes interscholastic sports, team athletics, coaching stipends, athletic events, and related support activities.

53 Other Extracurricular. Other extracurricular activities.

Accountability Measure Dimension

The Accountability Measure dimension was added to align education agency fiscal data to Senate Bill 141 priorities. While use of the dimension is required, districts may use "No Accountability Measure Assigned" until final definitions are issued.

00 **No Accountability Measure Assigned.** No Accountability Measure assigned.

10 **High-Quality Learning Experiences for All Students.** Instruction, curriculum, and educational programs that are research-based, standards-aligned, and designed to engage all students deeply and meaningfully with Oregon's academic standards. Oregon requires districts to adopt high-quality instructional materials and practices that support equitable access and improved student outcomes, as outlined in state rules and the Quality Education Model.

20 **Aligned and Focused Educational Systems.** The coordination of policies, resources, data, and instructional practices across all levels of the district to ensure that every component of the education system works toward common goals. In Oregon, this means using data-driven decision-making, aligning curriculum with state standards, and ensuring that district operations and supports are focused on student success and closing opportunity gaps.

30 **Engaged Partners and Community.** Active collaboration and ongoing engagement with families, community organizations, business partners, and other stakeholders to support student learning and well-being. Oregon emphasizes broad and meaningful community engagement, particularly in Career and Technical Education (CTE) planning and Student Success Act implementation, to ensure programs reflect local needs and elevate diverse voices.

40 **Safe and Inclusive Schools.** School environments that prioritize physical and emotional safety, equity, and belonging for all students and staff. Oregon's requirements include implementing comprehensive prevention systems, culturally responsive mental health supports, anti-bullying programs, and trauma-informed practices to ensure all students feel supported in their identity and can thrive.

50 **Committed and Supported Staff.** Recruitment, retention, and ongoing professional development of educators and staff, with an emphasis on diversity,

equity, and staff well-being. Oregon requires districts to report on staff positions, experience, and equity, and to provide adequate support so staff can effectively serve all students and contribute to a positive school culture.

Chapter 3: Budgeting and Budgetary Accounting

This chapter provides high-level budgeting concepts and guidance to support alignment between budgeting, accounting, and financial reporting under the PBAM. Detailed statutory requirements, procedures, timelines, and forms for Local Budget Law compliance are governed by the Department of Revenue (DOR). Districts and ESDs should refer to DOR's Local Budget Law's website resources for the most current and authoritative guidance.

Purpose of Budgeting

Budgeting is the foundation of fiscal management in Oregon's education system. It is both a legal requirement and a management tool that serves as:

- A governing document reflecting board-adopted priorities and authorized appropriations translated into financial terms,
- A financial plan allocating resources to achieve goals,
- A control mechanism ensuring expenditures do not exceed legal appropriations, and
- A communication tool engaging the community in understanding how schools are funded.

Legal Authority and Oversight

Oregon's Local Budget Law (ORS Chapter 294) governs the budget process for school districts, ESDs, and community colleges.

- The Department of Revenue (DOR) is the statutory authority responsible for interpreting, monitoring, and enforcing compliance with Local Budget Law (ORS 294.495, 294.510). DOR may require revisions to budgetary procedures and hear appeals of local budget law disputes.
- The Department of Education (ODE), through State Board of Education rules, requires school districts and ESDs to appropriate expenditures by ODE functions as defined in the Program Budgeting and Accounting Manual (PBAM). This ensures statewide comparability of budgets and financial reporting.
- Thus, DOR enforces compliance with process, while ODE provides the classification framework and ongoing monitoring of how educational budgets are structured.

For detailed Local Budget Law guidance, forms, and timelines, education agencies should refer to the Department of Revenue's Local Budget Law resources, here.

Budgetary Principles

Oregon Education Agencies should follow generally accepted governmental budgeting principles, which include:

- Annual adoption – Budgets must be adopted each fiscal year (or biennium, if authorized).
- Legal appropriations – Expenditures may not exceed the amounts appropriated by fund and function.
- Balanced budgets – Total resources must equal total requirements (ORS 294.388).
- Transparency – The process must include public notice, public hearings, and board approval.
- Uniformity – EAs must appropriate by PBAM functional classifications to maintain comparability statewide.

Internal Budget Control Practices

Education agencies may use internal budget-control practices to monitor spending throughout the fiscal year. One common practice is encumbrance accounting, which reserves available budget authority for outstanding purchase orders, contracts, and other commitments.

Encumbrances:

- Support budget-to-actual monitoring;
- Help prevent overspending of appropriated amounts; and
- Provide visibility into commitments that have not yet resulted in an expenditure.

Encumbrances are not GAAP expenditures and are not themselves a statutory appropriation requirement under Oregon Local Budget Law. They are an internal management and budget-control tool used by some education agencies.

Overview of the Local Budget Process (ORS 294)

This overview is provided for context and alignment with PBAM requirements and is not intended to replace detailed guidance issued by the Department of Revenue.

1. Preparation

- Appoint a Budget Officer (ORS 294.331).
- Form a Budget Committee (ORS 294.414).
- Prepare the proposed budget (ORS 294.426).
- Develop enrollment projections and revenue estimates to align with State School Fund allocations.

2. Notice and Committee Review

- Publish notice of budget committee meetings (ORS 294.414).
- Present the Budget Message explaining priorities and assumptions (ORS 294.408).
- Budget Committee reviews, revises, and approves the proposed budget.

3. Public Hearing and Comments

- Publish a summary and notice of the public hearing (ORS 294.448).
- Hold a budget hearing for public testimony (ORS 294.453).

4. Adoption

- Adopt the budget and make appropriations (ORS 294.456).
- Impose and categorize property taxes (ORS 294.458).
- File tax certification forms with the county assessor and ODE.

5. Post-Adoption Adjustments

- Supplemental budgets (ORS 294.471): Required for changes to appropriations not anticipated in the adopted budget.
- Transfers of appropriations (ORS 294.463): Allowed within limits by board resolution.

- Emergency expenditures (ORS 294.481): Permitted for unforeseen events requiring immediate action.

Budgetary Approaches

EAs may adopt different budgeting approaches depending on local needs:

- Line-Item Budgeting – Focused on controlling specific expense categories.
- Program Budgeting – Aligns resources with educational programs.
- Performance Budgeting – Links resources to measurable outcomes.
- Zero-Based Budgeting (ZBB) – Requires justification of all expenditures.
- Site-Based Budgeting – Decentralizes allocation decisions to schools or departments.

Financial Forecasting and Planning

Effective budgets should be grounded in realistic forecasts:

- Enrollment projections drive State School Fund (SSF) revenues.
- Revenue forecasting should consider property tax trends, state aid, and federal grants.
- Expenditure forecasting should account for salaries, benefits, inflation, and long-term contractual commitments.
- Cash flow analysis ensures sufficient liquidity throughout the year.
- Fund balance monitoring protects solvency and ensures compliance with ORS requirements for balanced budgets.

Capital and Grant Program Budgeting

Some programs require multi-year financial planning:

- Capital Projects – Bond-funded construction and major facility investments must be integrated into the budget with transparency on debt service and project scope.

- Grants and Restricted Programs – Federal (ESSA, IDEA) and state programs (e.g., Student Investment Account, Measure 98) require separate tracking to ensure resources are used for their intended purpose and compliance with federal Uniform Grant Guidance (2 CFR 200).

Oregon's Commitment to Transparency

The budgeting process is more than a statutory obligation — it is a demonstration of Oregon's commitment to fiscal transparency in education. By requiring EAs to budget by ODE functional classifications within the PBAM, the state ensures:

- Consistency across EAs,
- Compliance with Local Budget Law,
- Accountability to voters and taxpayers, and
- Alignment of resources with educational outcomes

Chapter 4: Governmental Accounting in Oregon

Purpose

Governmental accounting provides the framework for demonstrating accountability to students, taxpayers, and policymakers. Unlike private business accounting, it emphasizes stewardship of public resources and compliance with statutory and grant requirements.

Generally Accepted Accounting Principles (GAAP) Hierarchy

Oregon EAs follow **GAAP** as defined by GASB. Under GASB Statement 76:

- **Category A** – GASB Statements and Interpretations,
- **Category B** – GASB Technical Bulletins, Implementation Guides, and AICPA literature (as applicable to governments).

Other sources may be used only if no authoritative guidance exists.

Fund Accounting

Governmental accounting is organized on a **fund basis**:

- **Governmental Funds (Modified Accrual)** – General, Special Revenue, Capital Projects, Debt Service, Permanent.
- **Proprietary Funds (Accrual)** – Enterprise, Internal Service.
- **Fiduciary Funds (Accrual)** – Pension/OPEB Trusts, Investment Trusts, Private-Purpose Trusts, Custodial.

Key Principles

- Funds exist to demonstrate fiscal accountability.
- It is recommended that EAs maintain the **minimum number of funds** required for legal and financial purposes.
- It is recommended that restricted vs. unrestricted resources be tracked separately using PBAM dimensions (program, grant) instead of comingling funds.

Measurement Focus and Basis of Accounting

- **Government-wide statements** – economic resources focus, accrual basis.
- **Governmental funds** – current financial resources focus, modified accrual basis.
- **Proprietary and fiduciary funds** – economic resources focus, accrual basis.

Basis of Accounting Used by Oregon Education Agencies

Oregon Education Agencies (EAs) operate under a range of accounting bases depending on their size, system capabilities, local policies, and audit requirements.

The basis of accounting determines when revenues, expenditures, and other financial transactions are recognized in the records. Oregon EAs generally use one of the following three bases:

Basis of Accounting	Description	Typical Use in Oregon
Modified Accrual	Recognizes revenues when they are measurable and available to finance current expenditures and recognizes expenditures when liabilities are incurred. This basis focuses on current financial resources.	Most EAs preparing GAAP statements for governmental funds.
Modified Cash	Recognizes receipts and disbursements when cash is exchanged, with limited accrual-type adjustments (e.g., payroll, debt service, or accounts payable at year-end). While not GAAP, it provides a practical bridge between cash and modified accrual accounting.	Smaller districts and Education Service Districts (ESDs) that follow statutory or budgetary accounting frameworks.
Cash	Recognizes transactions only when cash is received or disbursed. This approach emphasizes simplicity and liquidity over full accrual measurement.	Some small EAs, charter schools, and component units.

ODE Reporting Considerations

ODE does not require conversion to a specific basis of accounting for PBAM reporting or trial balance submissions. EAs may report financial data using their local accounting basis as long as:

1. The basis used is applied consistently throughout the fiscal year,
2. The same basis is used for both revenue and expenditure recognition within the district's reports, and
3. The district can reconcile reported balances to its locally maintained accounting records and annual audit statements.

When submitting data through the ODE trial balance collection or other financial reports, EAs should ensure that totals represent actual transactions recorded under their local basis. ODE's validation processes focus on internal consistency, classification accuracy, and comparability across dimensions (fund, function, program, etc.), rather than the underlying accounting basis.

Transaction Types

- **Exchange** – equal value exchanged.
- **Exchange-like** – values exchanged not exactly equal.
- **Nonexchange** – one party gives without equal compensation, including derived tax revenues, imposed revenues, government-mandated grants, and voluntary nonexchange transactions.

Financial Statement Elements

- **Assets** – resources with service potential.
- **Liabilities** – obligations to transfer resources.
- **Deferred outflows/inflows** – consumption/acquisition of resources for future periods.
- **Fund balance (GASB 54)** – non-spendable, restricted, committed, assigned, unassigned.
- **Net position** – net investment in capital assets, restricted, unrestricted.

Capital Assets and Debt

- **Capital assets** – land, buildings, equipment, right-to-use assets (leases), subscription-based IT assets.
- **Capitalization thresholds** – recommended minimum $10,000. Please note, this $10,000 capitalization threshold aligns with updated Uniform Guidance (2 CFR 200) and is provided to support consistency in reporting, particularly for federally funded assets; it does not supersede locally adopted capitalization policies.
- **Depreciation** – straight-line unless modified approach applies.
- **Debt** – reported as other financing sources in governmental funds; liabilities in government-wide statements.

Chapter 5: Internal Controls, Compliance, and Audit

Purpose

Internal controls are the backbone of sound financial management. They provide reasonable assurance that public resources are safeguarded, financial reporting is accurate, and statutory and grant requirements are met. For Oregon Education Agencies (EAs), internal controls are not only best practice but a statutory obligation under ORS Chapters 294 and 327.

Every district, regardless of size, should design controls that:

- Protect assets from loss, fraud, or misuse,
- Ensure the integrity of financial records,
- Support compliance with state and federal requirements, and
- Promote efficient operations aligned with educational goals.

COSO Framework

The nationally recognized, Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework provides a structure for designing and evaluating internal controls. The COSO framework is an optional tool that EAs can use when considering internal controls. Its five components are interconnected and work best when applied together:

- **Control Environment** – Leadership sets the "tone at the top" through board oversight, ethics standards, conflict-of-interest policies, and professional development.
- **Risk Assessment** – EAs should identify and evaluate risks (e.g., cash handling, federal grant compliance, IT security) and plan responses.
- **Control Activities** – These are the day-to-day safeguards, such as purchase approvals, reconciliations, segregation of duties, and physical protections.
- **Information and Communication** – Reliable financial data should flow to the right people at the right time, from clerks and principals to boards and state agencies.
- **Monitoring** – Controls should be reviewed regularly, both internally and by external auditors, with corrective actions taken promptly.

Roles and Responsibilities

Responsibility for internal controls is shared across all levels of an education agency. The following groups each play a role in ensuring effective oversight and accountability:

- **Policy-Level Oversight** – The School Board adopts financial policies and receives audit results in accordance with its governance responsibilities.
- **Administrative Leadership** – The Superintendent promotes a culture of integrity, while CFOs/Business Managers design and oversee financial systems. Principals and site administrators enforce compliance at the school level, especially for activity funds.
- **Staff Implementation** – All employees should follow established procedures. Ongoing training is essential, so expectations are clear.
- **Independent Verification** – External auditors provide assurance that controls are working and recommend improvements.

Key Control Procedures

At minimum, every district should have controls in the following areas:

- **Segregation of Duties** – No single person should authorize, record, and maintain custody of assets.
- **Cash Handling** – All receipts should be deposited intact and promptly; disbursements may never be made directly from cash collections.
- **Procurement** – Purchasing should follow applicable state law and district policies, including documentation requirements for procurement and vendor selection.
- **Payroll** – Timesheets and payroll registers should be independently reviewed and reconciled.
- **Bank Reconciliation** – Accounts should be reconciled monthly, with review by someone not involved in cash handling.
- **IT and Access Controls** – System access should be limited, passwords secured, and permissions reviewed periodically.

Compliance Requirements

Oregon Education Agencies should operate within a layered compliance environment:

- **State Law** – ORS 294 (Local Budget Law) and ORS 327 (School Finance Statutes),
- **Federal Law** – Uniform Grant Guidance (2 CFR 200), covering allowable costs, procurement, and subrecipient monitoring,
- **Standards** – GASB pronouncements that govern accounting and financial reporting.

Each district should maintain written policies covering these requirements.

A core component of internal controls is compliance with Uniform Grant Guidance. ODE is federally required to monitor subrecipients (2 CFR §200.332). EAs should maintain financial systems that support ODE's monitoring by coding grants accurately, producing reports on schedule, and ensuring expenditures are supported by documentation.

Audits

Audits provide independent assurance that financial statements are accurate, and funds are properly managed.

- **Annual Financial Audit** – Required under ORS 297.405 to test compliance with GAAP, GASB, and state law.
- **Federal Single Audit** – Required under 2 CFR 200 Subpart F for entities spending $1,000,000 or more in federal funds. EAs should prepare a Schedule of Expenditures of Federal Awards (SEFA) that reconciles with ODE data.

Common Audit Findings

The following examples are provided for educational purposes to highlight areas that commonly warrant attention in governmental financial audits:

- Misclassified or improperly coded federal expenditures,
- Weak segregation of duties (especially in smaller EAs),
- Missing or inadequate documentation for claims, and
- Misclassification of activity funds between fiduciary and governmental.

Proactive communication with auditors and prompt follow-up on findings, reduce the risk of repeat issues. EAs should consult their auditors regarding findings specific to their circumstances and applicable audit standards.

Continuous Improvement

Internal controls should evolve with changing requirements and risks. EAs should:

- Conduct periodic self-assessments,
- Update practices such as GASB or federal standards change,
- Implement and monitor auditor recommendations, and
- Provide regular staff training.

Embedding strong controls into everyday operations not only protects resources but also builds public trust in Oregon's schools.

Chapter 6: Financial Reporting Requirements

This chapter reflects ODE's responsibility to align Oregon education agency financial reporting with applicable Governmental Accounting Standards Board (GASB) pronouncements. PBAM provides standardized structures, definitions, and reporting expectations to support consistent application of GASB standards statewide. PBAM does not replace authoritative GASB literature or professional judgment, and EAs should consult GASB publications and their external auditors for technical interpretation.

Where district policy choices exist under GAAP (e.g., capitalization thresholds, useful lives, de minimis policies), PBAM may provide illustrative examples, but EAs remain responsible for adopting and applying board-approved policies in consultation with their auditors.

Purpose

Oregon Education Agencies should prepare financial statements and reports that comply with:

- **GAAP** as defined by GASB,
- **State statutes** (ORS 294 and ORS 327), and
- **Federal mandates**, including Uniform Grant Guidance and NCES survey requirements.

The Reporting Entity

Per GASB 14 and GASB 39, the reporting entity includes the primary government (district/ESD) and component units that are financially dependent or closely related. Examples:

- Charter schools with fiscal dependence,
- Blended units such as district-controlled foundations, and
- Discretely presented units where exclusion would be misleading.

EAs should reassess annually whether related organizations meet inclusion criteria.

Financial Reporting Model

In compliance with GASB 34, Oregon EAs must present two levels of statements:

1. Government-wide Statements (Accrual Basis)

- Statement of Net Position
- Statement of Activities

2. Fund Statements

- Governmental funds (modified accrual): Balance Sheet; Statement of Revenues, Expenditures, and Changes in Fund Balances
- Proprietary funds (accrual): Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; Statement of Cash Flows
- Fiduciary funds (accrual): Statement of Fiduciary Net Position; Statement of Changes in Fiduciary Net Position

---

Determining When Enterprise Fund Reporting Is Required

Certain activities coded as enterprise operations (e.g., food services, internal service activities, or other fee-supported programs) may require reporting as Proprietary (Enterprise) Funds under GAAP. The use of enterprise-related function codes in PBAM does not automatically determine fund classification. Fund classification is governed by GASB standards and depends on the nature of the activity and how it is financed.

Under GASB standards, an activity should be reported as an Enterprise Fund if:

1. Fees are charged to external users for goods or services; and
2. One or more of the following criteria are met:
    - The activity is financed with debt secured solely by the fees and charges of the activity.
    - Laws or regulations require that the costs of providing services (including capital costs) be recovered primarily through fees and charges.
    - The pricing policies of the activity are designed to recover costs (including capital costs).

Materiality should be considered in determining whether separate Enterprise Fund presentation is required. Small or ancillary operations that are not intended to recover costs may remain in the General Fund, subject to auditor review.

If reported as a Proprietary Fund, the activity must be presented using the accrual basis of accounting and include:

- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Net Position
- Statement of Cash Flows

Education Agencies should evaluate enterprise activities annually in consultation with their external auditors to ensure proper classification and presentation.

PBAM coding supports identification and analysis of enterprise-type operations but does not independently mandate proprietary fund financial statement presentation.

Budgetary Reporting

EAs must adopt a balanced budget before each fiscal year begins. GASB requires:

- Budget-to-actual comparisons for the General Fund and major Special Revenue Funds,
- Presentation of original, final, and actual results, and
- Explanations for significant variances.

EAs must maintain reconciliations between adopted budgets and actual expenditures, including adjustments for encumbrances and supplemental budgets.

Capital Assets

Definition

Capital assets include land, land improvements, buildings, building improvements, vehicles, equipment, technology, and intangible assets such as software or subscription-based I.T. arrangements (SBITAs). They represent a major investment in public resources and require strict accountability.

Recordkeeping Requirements

EAs should maintain detailed records that include:

- Asset description and identification number,
- Acquisition date and historical cost,
- Funding source (if applicable),
- Location and custodian,
- Estimated useful life, and
- Method and date of disposal.

These records should be updated annually and retained to satisfy audit, insurance, and federal compliance requirements (see 2 CFR 200.313).

Capitalization vs. Inventory Thresholds

- Inventory control threshold: EAs may track items valued at $500 or more for control and insurance, even if not capitalized.
- Capitalization threshold: Assets with a value of **$10,000 or more** and useful life > 1 year should be capitalized in financial statements.
- Thresholds may vary by district policy but should be applied consistently.

Acquisition of Capital Assets

- Purchase – Recorded as capital outlay expenditures in governmental funds; capitalized in government-wide statements at historical cost.
- Leases – Recorded under GASB 87; right-to-use assets are capitalized with corresponding lease liability.
- Subscription-based IT arrangements – Recorded under GASB 96.
- Short-term rentals – Recorded as expenditures, not capitalized.
- Donations – Recorded at fair market value as of acquisition date.

Valuation

- Historical cost is preferred and includes purchase price, tax, shipping, and installation.
- Estimated historical cost may be used if records are unavailable, based on appraisal, comparable purchases, vendor input, or inflation-adjusted estimates.

- All estimation methods should be documented for audit purposes.

Reporting by Fund Type

- Governmental funds – acquisitions are expenditures; capital assets appear only in government-wide statements.
- Proprietary funds – assets recorded and depreciated within the fund.
- Fiduciary funds – assets reported in fiduciary statements but excluded from government-wide.

Depreciation

- Method – Straight-line depreciation is recommended unless another method better reflects usage.
- Useful lives – Established by district policy. Examples:
    - Buildings: 25–50 years
    - Building improvements: 10–20 years
    - Vehicles: 5–10 years
    - Technology: 3–7 years
    - Equipment/Furniture: 5–15 years
- Assets may be depreciated individually or in groups.

Disposals

When assets are sold, scrapped, or transferred:

- Remove both asset cost and accumulated depreciation from records,
- Document disposal method,
- Recognize gains/losses.

Liabilities and Debt

EAs should report both short- and long-term obligations, including:

Bonds, Full Faith and Credit Obligations (FFCOs), notes payable

Purpose and Scope

Bonds, Full Faith and Credit Obligations (FFCOs), and notes payable are common long-term financing mechanisms used by Oregon Education Agencies (EAs) to fund capital projects, major equipment, or other long-term needs. Because these instruments obligate future resources, accurate accounting, transparency, and compliance with statutory requirements (ORS Chapter 328, ORS Chapter 287A) are essential.

This section establishes minimum requirements for recognition, measurement, presentation, and disclosure of bonded debt and other financing arrangements.

Types of Debt Instruments

1. General Obligation (GO) Bonds
    - Secured by the full faith and credit of the district, backed by property taxes approved by voters.
    - Restricted in use by voter authorization and statutory debt limits.
2. Revenue Bonds
    - Secured by a specific revenue stream (e.g., enterprise revenues, pledged fees).
    - Rare in Oregon K–12 but may apply in self-supporting enterprise operations.
3. Full Faith and Credit Obligations (FFCOs), including Certificates of Participation (COPs)
    - Represent financing arrangements in which the district pledges its full faith and credit to repayment.
    - Often structured using lease or installment purchase agreements, including Certificates of Participation (COPs).
    - Typically, do not require voter approval but require board authorization and may be subject to state review.
4. Notes Payable
    - Short- to medium-term obligations, often for interim financing (e.g., tax anticipation notes, bank loans, equipment financing).

- Usually repaid from the General Fund or other designated funds when revenues are received.

Recognition and Measurement

Government-wide Statements (accrual basis)

- Record the debt liability at the time of issuance, equal to the amount of proceeds received (net of issuance costs).
- Record corresponding other financing sources (proceeds from debt).
- Amortize premiums, discounts, and deferred amounts over the life of the debt using the effective interest method.
- Accrue interest expense in the period incurred, whether paid or not.

Governmental Funds (modified accrual basis)

- Report proceeds as Other Financing Sources.
- Report debt service (principal and interest) as expenditures when due.
- Do not report long-term liabilities in governmental fund balance sheets.

Bond Issuance Costs, Premiums, and Discounts

- Issuance costs (e.g., legal, underwriting, administrative) are expensed as incurred (not capitalized).
- Bond premiums or discounts are amortized over the life of the bonds in government-wide statements, typically using the effective interest method.
- In governmental funds, premiums and discounts are recognized in the period received/paid and do not appear on the fund balance sheet.

Refunding of Debt

Refunding transactions occur when new bonds are issued to repay old bonds:

- Current refunding – new debt issued and immediately used to retire old debt.

- Advance refunding – proceeds placed in an irrevocable trust to pay future debt service on old bonds.

Accounting treatment:

- Record new debt at issuance; derecognize old debt when legally released.
- Record deferred outflows/inflows of resources for the difference between carrying amount and reacquisition price, amortized over the shorter of remaining life of old debt or new debt.

Debt Service and Compliance Requirements
EAs should:

- Establish **Debt Service Funds** (Fund 300) when required to accumulate resources for repayment.
- Levy taxes or designate other resources specifically for debt repayment.
- Monitor compliance with **ORS debt limitations** and voter-authorized purposes.
- Maintain **arbitrage rebate compliance** for federally tax-exempt bonds.

Disclosures (Minimum)
Notes to the financial statements should include:

- Description of outstanding debt, including purpose, type, and terms.
- Maturity schedules (principal and interest by year for at least the next 5 years, and in 5-year increments thereafter).
- Interest rates (fixed or variable) and debt service requirements.
- Call provisions, refunding, and defeasance transactions.
- Legal debt limit and margin under ORS.
- For FFCOs/COPs: underlying lease structure and pledged revenues.
- For notes: repayment source and any collateral pledged.

Internal Controls and Recordkeeping

EAs should maintain internal controls over debt issuance, repayment, and reporting consistent with the Internal Controls framework described in Chapter 5, including documentation, reconciliation, and segregation of duties appropriate to debt-related activities.

Lease and subscription liabilities

GASB Statements 87 (Leases) and 96 (Subscription-Based IT Arrangements) are recent standards with significant impacts on district balance sheets, disclosures, and statewide reporting consistency. The following summary is provided to support alignment with PBAM structures and reporting expectations. It is not intended to replace authoritative GASB guidance or professional judgment. EAs should consult GASB publications and their external auditors for technical interpretation and application.

Leases and Subscription-Based IT Arrangements (SBITAs) — GASB 87 & GASB 96

Purpose and scope

EAs frequently obtain the right to use assets through **leases** (e.g., buildings, vehicles, copiers) and **SBITAs** (software and hosted/Cloud solutions). GASB Statements **87** (Leases) and **96** (SBITAs) require recognition of **right-to-use assets** and **corresponding liabilities** for all arrangements that convey control of the right to use specified non-financial (for leases) or IT (for SBITAs) assets over a defined term, in an exchange or exchange-like transaction. This section sets minimum recognition, measurement, presentation, and disclosure requirements for Oregon EAs.

Core definitions (what is in / out of scope)

Lease (GASB 87). A contract that **conveys control** of the right to use another party's **non-financial assets** (e.g., land, buildings, equipment) for a **lease term** in an exchange or exchange-like transaction. Control exists when the district has (1) the right to obtain present service capacity from use of the underlying asset and (2) the right to determine the nature and manner of that use during the term.

SBITA (GASB 96). A contract that **conveys control** of the right to use another party's **IT software** (alone or with tangible IT assets) for a defined **subscription term** in an exchange or exchange-like transaction.

Out of scope (selected):

- Short-term leases/SBITAs (original maximum term **12 months or less** with no reasonably certain renewals).
- Contracts that transfer **ownership** of the underlying asset to the district at term end without termination options (financed purchase).
- Pure service contracts without a right-to-use component; **perpetual software licenses** (treat as intangible/capital asset, not SBITA).
- Biological assets, inventory, and supply/power purchase agreements that do **not** convey control of the underlying facility.

Policy choices EAs should document (practical expedients)
To drive consistency and auditability, each district should adopt policies for:

1. **Recognition threshold (de minimis).** Optional minimum present value (PV) below which arrangements are treated as period expenditures.
2. **Discount rate hierarchy.** (a) Rate explicitly stated in contract if it equals the implicit rate; otherwise (b) incremental borrowing rate for leases; (c) risk-free rate option is permitted (GASB guidance) when other rates cannot be practicably determined (apply consistently).
3. **Lease/subscription term assessment.** "Reasonably certain" criteria for exercising renewal or termination options.
4. **Portfolio approach** (optional). Group similar, immaterial leases/SBITAs with similar terms/rates for simplified accounting.
5. **Separation of components.** Identify and separate non-lease service components (e.g., maintenance, consumables, implementation services) from the right-to-use component; allocate consideration on a relative standalone price basis when practicable.

Short-Term Arrangements (Less Than 12 Months)

- **Lessee/SBITA user:** Recognize **period expenditures** as payments are made; do **not** recognize an asset/liability.

- **Lessor/SBITA provider:** Recognize **period revenue** as earned; no receivable/deferral beyond normal accruals.

Contracts That Transfer Ownership

If a contract **transfers title** at term end and lacks termination options, treat as a **financed purchase** by the lessee (capitalize the asset; record related debt) and as a **sale** by the lessor. Do **not** account for such contracts as leases under GASB 87.

Lessee Accounting — Leases Other Than Short-Term Or Ownership-Transfer

Initial measurement (government-wide basis)

- **Lease liability** = PV of payments expected during the term (fixed payments; variable payments that depend on an index/rate using **commencement date** index; amounts for reasonably certain options; residual guarantees likely to be owed; less incentives receivable).
- **Right-to-use lease asset** = lease liability **+** prepayments **+** initial direct costs **–** lease incentives received.

Subsequent Measurement

- **Lease liability:** Increase for interest; decrease for payments. Remeasure upon changes in term, assessment of options, or certain variable payment changes tied to an index/rate.
- **Lease asset: Amortize** systematically (generally straight-line) over the **shorter of** the asset's useful life or lease term; test for impairment as needed.

Governmental Funds (Modified Accrual Presentation)

- At inception: recognize **other financing sources** and related **expenditure**/asset outlay in the fund acquiring the underlying asset **as permitted by GASB 87 fund-level guidance**; the **long-term liability and right-to-use assets** are **government-wide** only.
- Payments: split **principal** and **interest** across appropriate debt service/expenditure objects at fund level; present full accrual impacts in government-wide statements.

Lessor Accounting — Leases Other Than Short-Term Or Ownership-Transfer

Initial measurement

- **Lease receivable** = PV of lease payments expected to be received.
- **Deferred inflow of resources** = lease receivable **+** any prepayments received **–** incentives provided.

Subsequent Measurement

- Recognize **interest revenue** using the effective interest method.
- Recognize **lease revenue** by **systematic amortization** of the deferred inflow over the lease term.
- The **underlying asset remains** reported and depreciated by the lessor (unless ownership transfers).

Subscription Based I.T. Arrangements Accounting (GASB 96) - Subscriber/Lessee

Initial Measurement (Government-Wide Basis)

- **Subscription liability** = PV of subscription payments for the term (same constructions as leases).
- **Subscription asset** = subscription liability **+** capitalizable implementation costs **–** incentives.

Subsequent Measurement

- **Subscription liability:** interest accretion and payment reductions; remeasure for qualifying changes.
- **Subscription asset: amortize** over **subscription term** (straight-line typically); test for impairment.

Governmental Funds

- Record **other financing sources** and **expenditures** at inception as applicable; recognize the long-term **subscription liability** and **subscription asset** at the **government-wide** level.

Development Stages And Cost Capitalization (Required By GASB 96)

1. **Preliminary project stage: Expense** activities like needs assessment, vendor demos, RFPs, and alternative evaluation.

2. **Initial implementation stage: Capitalize** configuration, coding, installation, essential data conversion, and testing necessary to place the subscription asset into service.
3. **Operation/additional implementation: Expense** training, maintenance, and post-go-live enhancements that are not necessary to make the asset operational.

Term, Discount Rate, Remeasurement, And Modifications

- **Term** = non-cancelable period **+** periods covered by options to **extend** (reasonably certain) or **terminate** (reasonably certain **not** to be exercised). Include **fiscal funding/appropriation clauses** only if reasonably certain to be exercised.
- **Discount rate:** implicit rate when determinable; otherwise, **incremental borrowing rate** (leases) or appropriate borrowing/risk-free rate (SBITAs) per district policy.
- **Remeasurement** (both leases and SBITAs) when:
    - Term changes due to reconsidered options.
    - Contract is amended (add/remove underlying assets, price changes not previously expected).
    - Variable payments tied to an index/rate change if the contract requires remeasurement, or
    - Assessment of residual guarantees/payment factors changes.
- **Modifications:** evaluate whether the modification is a **separate contract** (adds distinct right-to-use with commensurate price) or a **re-measurement** of the existing arrangement.

Allocating Consideration and Embedded Arrangements

- **Separate** non-lease/service components (e.g., copier maintenance, toner, helpdesk) from right-to-use components; allocate total consideration on relative standalone prices.
- Identify **embedded leases** or **embedded SBITAs** in broader service contracts, account for each component accordingly.

Presentation And Disclosures (Minimum)

Lessee (Leases/SBITAs):

- Present **right-to-use** (or **subscription**) assets and related **liabilities** separately or disclose separately in the notes.
- Note disclosures:
    - General description of leasing/subscription activities, basis and terms of variable payments, options, residual guarantees, and restrictions.
    - **Maturity analysis** of principal requirements (by 5 subsequent fiscal years and in 5-year increments thereafter).
    - For SBITAs, disclose **capitalized implementation costs** by stage and amortization method.

Lessor (Leases):

- Present **lease receivables** and **deferred inflows**; disclose the same qualitative terms, maturity analysis, and any component separation judgments.

Governmental Funds:

- Disclose the nature of **other financing sources** recognized at inception and how lease/SBITA payments are budgeted (e.g., general vs. debt service fund).

Internal Control and Recordkeeping (Minimum Standards)

- **Contract repository** with executed agreements, amendments, payment schedules, renewal/termination options, and indices.
- **Central review** for scoping assessment (lease/SBITA vs. service) and term/discount determinations.
- **Amortization schedules** generated at inception; tie-out to entries; monitor remeasurement triggers.
- **Segregation of duties** for authorization (entering contracts), measurement (PV calculations), and recording (journal entries).
- **Reconciliations** between contract schedules and general ledger; periodic sample testing of payments vs. schedules.

- **Year-end procedures** to capture new contracts, renewals, and modifications prior to closing.

Illustrative Example (Lessee – Lease)

- 5-year equipment lease; annual payments $50,000 at year-end; discount rate 10%; PV of payments (liability) ≈ **$208,493**; right-to-use asset initially equals liability (assuming no prepayments/incentives).
- Each year: recognize **interest expense** (effective interest) and **principal reduction**; **amortize** the right-to-use asset on a straight-line basis over 5 years. (A full amortization table should be maintained in the workpapers.)

Note: At the **fund** level, recognize the permissible **other financing source** at inception and split **principal/interest** outlays when payments occur; the **asset and long-term liability** appear in the **government-wide** statements.

Liability for Compensated Absences

Accounting for compensated absences is governed by GASB Statement No. 101, *Compensated Absences*. The following summary is provided for alignment with PBAM reporting and does not replace authoritative GASB guidance or professional judgment.

Compensated absences are employee benefits for which future payments will be required, such as vacation leave, sick leave, personal time off, holidays, parental leave, jury duty, military leave, bereavement leave, and certain sabbaticals.

- **Governmental Funds**
  In governmental funds, expenditures or liabilities for compensated absences are recognized only when they become due for payment. This means that only amounts expected to be liquidated with expendable available resources (e.g., payouts upon resignation or retirement during the fiscal year) are recorded. The unmatured portion of the liability is not recognized in governmental funds.
- **Government-wide Statements**
  In government-wide statements prepared on the accrual basis of accounting, the full liability for compensated absences should be recognized as employees earn the benefit.

This includes both the current portion (expected to be paid within one year) and the long-term portion (expected to be paid in future years).

- **Measurement Considerations**
  EAs should estimate the amount of accumulated leave balances that are more likely than not to be used or paid. Factors to consider include:
    - Historical usage patterns,
    - Contractual or policy provisions regarding carryover of leave,
    - Forfeiture rules for unused sick leave, and
    - The likelihood of leave being paid out upon termination or retirement.
- **Associated Costs**
  The liability for compensated absences should also include related payroll costs such as the employer's share of Social Security, Medicare, PERS contributions, unemployment insurance, and workers' compensation, if these costs will be incurred when leave is paid.
- **Reporting**
    - **Governmental funds**: Only matured compensated absences (due and payable) are reported as expenditures.
    - **Government-wide statements**: The entire earned liability, both current and long-term, should be reported as a liability on the Statement of Net Position. The current portion may be estimated based on trends or policies.

Accounting for compensated absences requires careful application of GASB standards and professional judgment. The guidance in this section is intended to support consistent reporting and alignment with PBAM structures, while authoritative interpretation and application remain governed by GASB guidance and auditor review.

Revenues and Expenditures

Purpose

Revenues and expenditures represent the core inflows and outflows of financial resources for Oregon Education Agencies (EAs). Clear classification and consistent recognition are essential to:

- Demonstrate accountability for public funds,
- Ensure compliance with GASB standards and Oregon statutes,
- Provide comparability across EAs, and
- Support accurate state and federal reporting.

Revenue Classification

Revenue should be classified into two broad categories under GASB Statement 34:

1. Program Revenue
    - Charges for services – tuition, transportation fees, food service sales, enterprise revenues.
    - Operating grants and contributions – categorical aid such as Title I, IDEA, or Nutrition Services.
    - Capital grants and contributions – restricted for facilities, construction, or equipment purchases.
2. General Revenue
    - Property taxes and local option levies,
    - State School Fund allocations and other unrestricted state aid,
    - Unrestricted federal sources,
    - Investment earnings not restricted for a program,
    - Miscellaneous unrestricted sources.

Why this matters: Classifying revenue into program vs. general allows readers to see the true "net cost of services."

Revenue Recognition

Revenue recognition is governed by GASB Statement 33 and requires assessment of both measurability and availability/eligibility:

- Exchange transactions – Each party gives and receives equal value (e.g., cafeteria sales). Recognize when earned.
- Exchange-like transactions – Values exchanged are not equal (e.g., subsidized fees). Recognize when earned and measurable.
- Nonexchange transactions – One party provides value without directly receiving equal value in return:
    - Derived tax revenues – e.g., income or excise taxes (rare in Oregon schools).
    - Imposed nonexchange revenues – property taxes, fines, and penalties. Recognize when imposed and measurable, subject to availability.
    - Government-mandated revenues – state or federal programs such as IDEA or ESSA. Recognize when eligibility requirements are met.
    - Voluntary nonexchange revenues – discretionary grants and donations. Recognize when all eligibility criteria are met.

Availability criterion (governmental funds): Revenues should be collectible within the current period or soon enough thereafter (normally within 60 days) to be available to finance current expenditures.

Advance payments: Revenues received before eligibility requirements are met should be reported as Unearned Revenue (liability).

Property Taxes

Property taxes are a major local revenue source and should be recognized carefully:

- Revenue is recognized when levied and measurable, subject to the 60-day availability rule.
- Uncollected amounts not available are reported as Deferred Inflows of Resources.
- Financial statement notes should disclose levy, lien, and collection dates.

Federal and State Grants

- Expenditure-driven grants (e.g., Title programs) – Revenue recognized when allowable costs are incurred.
- Entitlements and formula-based allocations (e.g., State School Fund, IDEA base allocation) – Recognize when eligibility criteria are satisfied.
- Categorical aid – Restricted for specific uses and reported accordingly.
- Advance payments – Recognize as liability until expenditures are made.

Local Revenues

- Tuition and fees – Charges to individuals or other EAs, reported as program revenues.
- Earnings on investments – General revenues unless legally restricted.
- Donations and contributions – Recognized at fair market value when received.
- Miscellaneous local sources – Includes rentals, leases, insurance recoveries, and one-time settlements.

Expenditure Classification

Expenditures should be classified and presented at multiple levels of detail to meet Oregon budget law and PBAM reporting requirements, while recognition and measurement are governed by GASB standards.

Encumbrances: Purchase orders and contracts should be recorded as encumbrances to support appropriation control under Local Budget Law and PBAM reporting. They are not GAAP expenditures and are not reported in fund or government-wide financial statements but may be presented in budget-to-actual schedules.

Expenditure Recognition

- Governmental funds (modified accrual): Expenditures recognized when liability is incurred and payable from available resources.
    - Debt service expenditures are recognized when due.

    - Compensated absences recognized when matured (due and payable).
- Government-wide (accrual): Expenses recognized when incurred, regardless of payment timing.

Special Considerations

- State School Fund (SSF): SSF revenues are classified as general revenues under GASB. For financial reporting purposes, SSF revenue is recognized in the fiscal year in which eligibility and availability criteria are met. For budgetary presentation, SSF revenue estimates should be presented consistently with the adopted budget and recognized under the applicable accounting basis.
- Nutrition Services: Report program revenues from food sales and federal reimbursements; code expenditures to Food Services function.
- Student Body/Activity Funds: Classify as governmental or fiduciary depending on control.
- Capital Outlay: Expenditures recorded in capital objects in fund statements; capitalized and depreciated at government-wide level.
- Debt Service: Reported separately by debt service functions; disclose principal and interest components in the notes.

Required Disclosures

District financial statements should include notes that provide transparency, context, and detail to supplement the basic statements. GASB standards, Oregon statutes, and federal rules establish minimum disclosure requirements. At a minimum, EAs should include the following:

1. Significant Accounting Policies

- A summary of the basis of accounting and measurement focus used in each fund (modified accrual for governmental funds; accrual for proprietary and fiduciary funds).
- The district's capitalization threshold for capital assets and depreciation method.
- Policies for recognition of revenues (including "measurable and available" criteria for governmental funds).

- Basis for classifying fund balances and net position categories.
- Criteria for determining component units and method of presentation (blended vs. discrete).

Purpose: These policies help readers understand how the education agency applies GAAP and ensure comparability across EAs and fiscal years**.**

---

2. Deposits and Investments

- Description of the district's deposit and investment policies, including compliance with ORS Chapter 295 (collateralization of public funds) and ORS Chapter 294 (permitted investments).
- Breakdown of investments by type, maturity, and credit quality.
- Disclosures of custodial credit risk, concentration risk, interest rate risk, and foreign currency risk, per GASB 40.
- Policies for fair value measurement (GASB 72).

Purpose: These disclosures demonstrate compliance with state law and provide assurance that public funds are safeguarded.

---

3. Property Tax Recognition

- Policy for recognizing property tax revenues, including the definition of "available" (typically 60 days after year-end).
- Description of the levy, lien, and collection dates.
- Amount of property taxes receivable and deferred inflows of resources.

Purpose: Property taxes are the largest local revenue source for most Oregon EAs; clear disclosure ensures users understand timing differences between levy, collection, and recognition.

---

4. Pensions and Other Postemployment Benefits (OPEB)

- Description of pension/OPEB plans (e.g., Oregon Public Employees Retirement System – PERS).
- Contribution requirements, actuarial methods, assumptions, and discount rates.
- Net pension liability (asset), deferred outflows/inflows of resources, and related pension/OPEB expense.
- Sensitivity of net liability to changes in discount rate.
- Information required under GASB 68 (Pensions) and GASB 75 (OPEB).

Purpose: PERS obligations represent one of the largest long-term liabilities for EAs; these disclosures give stakeholders a clear picture of long-term fiscal commitments.

---

5. Leases and Subscription Liabilities

GASB references for Leases (GASB 87) and Subscription Liabilities (GASB 96)

- General description of leasing and subscription activities.
- Schedule of future principal and interest requirements for leases and SBITAs, by year for the next five years and in five-year increments thereafter.
- Basis, terms, and conditions of variable payments, renewal options, termination clauses, and residual value guarantees.
- Amortization of deferred inflows for lessors and subscription/lease assets for lessees.

Purpose: New GASB standards require that right-to-use assets and subscription liabilities be transparent to readers; these disclosures explain the scale and terms of such obligations.

---

6. Contingencies and Commitments

- Disclosure of outstanding commitments for construction contracts, capital projects, or significant purchase agreements.
- Disclosure of litigation, claims, or grant compliance matters that could result in loss or additional obligations.

- Explanation of circumstances under which federal or state grant funds might be subject to repayment.

Purpose: These disclosures inform users about obligations that could impact future financial conditions, even if they are not yet recognized as liabilities**.**

---

7. Interfund Balances and Transfers

- Detail of due-to/due-from balances between funds at year-end, including purpose and expected repayment terms.
- Schedule of interfund transfers, distinguishing routine operating transfers, legally required transfers, and non-routine transfers (e.g., moving bond premium to a capital projects fund).
- Explanation of significant transfers that do not occur on a routine basis.

Purpose: These disclosures provide transparency on how resources are moved across funds and help identify structural budget imbalances if operating transfers are recurring**.**

Changes and Errors

Financial statements should present consistent and comparable information across periods. When changes or corrections are necessary, they should be accounted for in accordance with GASB Statement No. 100, Accounting Changes and Error Corrections (2024). This standard requires EAs to distinguish between changes in principle, changes in estimates, changes in reporting entity, and error corrections, and to apply the appropriate accounting treatment.

---

1. Changes in Accounting Principle

A change in principle occurs when a district adopts a new accounting standard or voluntarily changes from one acceptable accounting principle to another.

- Examples: Adoption of a new GASB pronouncement (e.g., GASB 87 on leases), or changing inventory valuation methods from FIFO to weighted average if both are GAAP.

- Accounting treatment: Apply retroactively by restating prior periods presented, if practicable. This means adjusting beginning net position, fund balance, or other affected balances for the earliest period presented, as though the new principle had always been applied.
- Disclosures:
    - Nature of the change,
    - Justification for why the new principle is preferable,
    - Method of applying the change, and
    - Impact on beginning balances and comparative data.

---

2. Changes in Accounting Estimate

A change in estimate results from new information or experience that affects the expected outcome of existing balances. Estimates are necessary when precise measurement is not possible.

- Examples: Revisions to estimated useful lives of capital assets, changes in assumptions about collectible property taxes, pension discount rate changes, or revised actuarial assumptions for OPEB.
- Accounting treatment: Apply prospectively in the period of change and future periods affected. Do not restate prior periods.
- Disclosures:
    - Nature of the change,
    - Effect on the current period, if material, and
    - Statement that prior periods have not been restated.

---

3. Changes in Reporting Entity

A change in entity occurs when the composition of the district's financial reporting entity changes.

- Examples: Addition or removal of a charter school as a component unit, consolidation of a blended foundation, or reclassification of a unit from discrete presentation to blending (or vice versa).
- Accounting treatment: Apply retroactively by restating all periods presented as though the new entity structure had always been in place.
- Disclosures:
    - Description of the nature of the change,
    - Justification for including or excluding the unit,
    - Restatement of prior periods for comparability.

---

4. Error Corrections

An error is an unintentional misstatement or omission in prior financial statements, such as misclassification, omission of assets or liabilities, or failure to apply GAAP.

- Examples: Misstated revenue recognition, failure to capitalize eligible assets, misreporting of interfund transfers, computational mistakes.
- Accounting treatment: Correct retroactively by restating prior periods, if material. Adjust beginning balances of assets, liabilities, or fund/net position for the earliest period presented.
- Disclosures:
    - Nature of the error,
    - Method of correction, and
    - Impact on prior-period financial statements and balances.

Materiality Considerations

- Only material changes or errors require restatement.
- Immaterial items may be corrected in the current period without restating prior statements.

- EAs should establish internal thresholds for evaluating materiality, subject to auditor review.

Presentation in Financial Statements

- Retroactive applications (principle changes, entity changes, and material errors) require restating prior-period financials and clearly labeling them “as restated.”
- Prospective applications (estimated changes) are included in current and future statements without altering past periods.

Disclosure Requirements (Minimum)

For all changes and error corrections, EAs should disclose in the notes:

1. The nature of the change or error,
2. The reason for the change (or description of the error),
3. The method of applying the change,
4. The effect on beginning net position/fund balance and prior-period results, and
5. If comparative financials are presented, the effect on all periods shown

See Chapter 4 for definitions of measurement focus and basis of accounting.

Chapter 7: Cost Accounting and Program Reporting

Purpose

Oregon Education Agencies (EAs) are responsible for not only tracking fund, function, and object expenditures, but also reporting costs by **program** and **school site**. Cost accounting ensures that:

- Resources are allocated equitably,
- Compliance with **federal cost principles** (2 CFR 200) is maintained,
- Policymakers and the public can evaluate the **true cost of educational services**, and
- Financial data supports **performance and accountability reporting**.

Direct vs. Indirect Costs

Direct Costs

Costs that can be directly attributed to a program or activity.

Examples:

- Teacher salaries and benefits,
- Instructional supplies,
- Program-specific contracts.

Indirect Costs

Costs that benefit multiple programs and should be allocated.

Examples:

- District administration,
- Custodial and maintenance services,
- IT and network infrastructure.

Allocation Methodologies

EAs should apply consistent and rational allocation methods, such as:

- **Full-Time Equivalent (FTE) Teachers** – to allocate instructional support costs.
- **FTE Students** – to distribute student support services.

- **Square Footage** – to allocate facilities and operations costs.
- **Direct Usage** – when service records (e.g., transportation mileage, utility meters) exist.

Allocation methods should be documented in district policies and reviewed annually.

Cost Allocation vs. Indirect Cost Rates

Cost allocation and indirect cost rates serve related but distinct purposes and are applied in different contexts. Cost allocation is an accounting practice used to distribute shared costs across benefiting programs or activities to reflect the cost of services accurately. Allocation methods should be reasonable, consistently applied, and documented and may be used for both state and federal reporting.

Indirect cost rates are a federal reimbursement mechanism used to recover allowable indirect costs charged to federal grants. The U.S. Department of Education has designated the Oregon Department of Education (ODE) as the cognizant agency responsible for negotiating and approving indirect cost rates for Oregon education agencies. ODE's Office of Accounting manages this process.

The use of an approved indirect cost rate is subject to federal requirements and grant-specific limitations, and some grants limit or prohibit indirect cost recovery. EAs should apply indirect cost rates only to the extent permitted by the applicable grant program and approved rate agreement from ODE's Office of Accounting.

Federal Cost Principles

Under **Uniform Grant Guidance (2 CFR 200, Subpart E)**, costs should be:

- **Allowable** – necessary and reasonable for program purposes,
- **Allocable** – assignable to the benefiting program in proportion to benefit received,
- **Consistently treated** – not double-charged or misclassified,
- **Adequately documented** – supported by records such as payroll, purchase orders, or contracts.

Uniform Grant Guidance requires that subrecipient financial systems produce timely, accurate reports at the frequency required by the pass-through entity. ODE's Office of Finance & Administration determines reporting frequency and uses a risk-based framework for monitoring. EAs should therefore maintain systems that can generate grant-level financial reports consistent with PBAM coding.

Program Cost Reporting

Oregon requires program cost reporting to support state accountability and federal reporting. PBAM supports **school-level and program-level cost analysis, where applicable**, to facilitate internal review and **reporting generated by ODE** using PBAM-aligned data. This section does not establish a new standalone reporting requirement for EAs.

A complete program cost analysis may include the following components:

1. **Direct Instruction Costs** – Teacher salaries, instructional materials, and other costs directly attributable to instruction.
2. **School-Level Indirect Costs** – Custodial services, utilities, and site-based administration that benefit multiple programs at a school.
3. **District-Level Indirect Costs** – Central services such as governance, district administration, and information technology.
4. **Program Revenues** – Grants, state aid, and fees associated with specific programs.

Example – Title I Program Cost Analysis (Illustrative)

The following example is provided for program cost analysis and transparency purposes and does not represent grant charging or reimbursement requirements. Allowability and charging of costs to federal grants must follow applicable federal guidance and approved indirect cost rate agreements.

Category	Amount	Basis of Allocation
Direct Instruction (Teachers)	$450,000	Payroll records
Instructional Materials	$40,000	Direct purchase

Category	Amount	Basis of Allocation
Custodial & Utilities	$25,000	Square footage
Central Administration	$35,000	% of student FTE
Total Program Costs	$550,000	

Allocation of shared costs may be used to understand and report the full cost of programs for planning, analysis, and transparency purposes. However, the charging of costs to federal grants is governed by federal allowability rules. Certain costs (such as custodial services and utilities) may not be charged directly to specific grants and must instead be recovered through the approved indirect cost rate, where permitted.

Program Cost Analysis Checklist

- Identify direct program expenditures.
- Define indirect cost pools (administration, operations, IT).
- Apply documented allocation methods.
- Maintain the capability to prepare school-level and program-level cost analyses when needed for internal analysis or an established reporting requirement. Reconcile program costs with total expenditures in the general ledger.
- Complete program-cost reporting only when required through a separately established ODE or federal reporting requirement..

Chapter 8: Activity Fund Management

Terminology Note

In this chapter, the term *activity fund* refers to legally defined accounting and reporting classifications required under Oregon Administrative Rules and applicable GASB standards. Use of the term does not imply creation of additional operating funds beyond those required for legal compliance and financial reporting.

Accounting and Reporting for Student Activity Funds

Student activity funds are a unique category of school monies that require special care. Unlike most district funds, **these dollars legally belong to the students who raised them**, not to the district or the school. They carry distinct stewardship and compliance responsibilities under **OAR 581-22-717(2)**, which requires each school district to prescribe the purposes for which student activity funds may be obtained and used, and to define the role of students in their management and expenditure.

1. Ownership and Purpose

Funds raised by or for student organizations must be used solely to benefit the current student body. These funds are not public resources in the same sense as General Fund revenues, but rather **student-held trust monies** raised with an implicit contract that they will be spent for the students' benefit. Misuse of these funds—such as using them for staff gifts, charitable donations, or non-student purposes—can result in audit findings and, in serious cases, legal or ethics investigations.

2. Fund Classification and Control

Activity fund classification requires evaluation under both **Oregon Local Budget Law** and **GAAP financial reporting standards**, including GASB Statement No. 84. Classification depends on the **facts and circumstances** surrounding control, administrative involvement, and the purpose of the assets.

Student and district activity funds are not automatically classified as fiduciary or governmental for GAAP purposes. Education agencies must assess the level of administrative involvement, restrictions on use, and who ultimately benefits from the funds when determining appropriate financial statement presentation.

Under GASB 84, assets may be reported as fiduciary (custodial) only when the district does not have administrative involvement or direct financial involvement and the assets are held for the benefit of individuals or organizations outside the government. Where the district exercises ongoing administrative involvement or the assets benefit district programs or students broadly,

the activity is generally reported as a governmental fund (typically special revenue) for GAAP financial reporting.

For budgeting purposes, education agencies may continue to budget activity funds in accordance with Oregon Local Budget Law. Differences between budgetary treatment and GAAP financial reporting should be disclosed in the financial statements, as applicable.

Education agencies should consult their external auditors when evaluating activity fund classification under GASB 84.

3. Student Participation in Spending Decisions

Each transaction from a student activity fund must include documentation of student involvement or approval.

- At secondary schools, this may include signatures of student officers (e.g., ASB president, treasurer) on expenditure forms alongside a principal or advisor.
- At elementary schools, where students may not have formal officers, the principal or advisor must ensure expenditures directly benefit students and are consistent with the fund's original purpose.

If student participation cannot be reasonably documented, expenditures should not occur until proper authorization is obtained.

4. Budgeting and Reporting

- Governmental activity funds are subject to Local Budget Law (ORS 294) and should be included in district budgets, appropriated by function and object consistent with PBAM.
- Student activity funds may be budgeted or reported differently under Oregon Local Budget Law and GAAP financial reporting. Classification for financial statements must be determined based on facts and circumstances under GASB 84, and differences between budgetary presentation and GAAP reporting should be reflected and disclosed in the district's annual audit and ACFR, as applicable.
- Activity accounts should be reviewed on a regular basis to ensure balances are accurate, appropriate, and consistent with the intended purpose of the activity. Financial reports should be available by individual activity or group to support transparency and oversight.

- EAs should establish an approval process for fundraisers, which may include documentation of the purpose of the fundraiser and how proceeds are intended to be used.

5. Allowable and Prohibited Expenditures

Allowable uses include:

- Student travel, events, uniforms, awards, supplies, and activities that directly benefit students.
- Reasonable costs associated with student participation in conferences or competitions.

Prohibited uses include:

- Flowers, gifts, or meals for staff or community members.
- Charitable donations not directly benefiting current students.
- Principal discretionary accounts or purchases without student authorization.
- Funding alumni events or post-graduation activities.

6. Transfers and Fund Balances

Transfers within activity funds should respect the original intent of the fundraiser.

- If funds were raised for a specific class or event, remaining balances must be used in a way that reasonably benefits that same student group.
- When students have graduated and a balance remains, EAs may reallocate the funds for similar student purposes if documentation shows the original intent is no longer applicable.
- Funds from parent or community donations given “for general school use” should not be treated as student body funds; these belong in the General Fund as local donations.

7. Internal Control Requirements

Strong internal controls are essential to the proper stewardship of student activity accounts, regardless of whether they are managed at individual schools or centrally within the district office. EAs should follow best practices, including:

- Establish and follow internal control procedures for the approval and establishment of new activity accounts.
- Separate duties for collection, deposit, recording, and reconciliation to the extent practicable, with compensating controls where staffing limitations exist.
- Follow documented internal control procedures for handling and depositing receipts, whether activity accounts are maintained at the school level or centrally.
- Ensure expenditures from activity accounts comply with district purchasing policies and applicable approval requirements.
- Review activity account balances and transactions on a regular basis to ensure funds are used consistently with their intended purpose.
- Ensure activity accounts are included in the district's annual audit and subject to appropriate audit procedures.

This approach allows EAs flexibility in how activity accounts are administered while maintaining consistent expectations for accountability, oversight, and auditability.

8. Training and Oversight

Each school should have a designated staff advisor trained in student fund management. Student treasurers and officers should receive annual orientation on policies, allowable uses, and documentation requirements. Building administrators are responsible for ensuring compliance with board policy, **OAR 581-22-717(2)**, and district procedures.

Appendices

Appendix A – Key definitions, acronyms, and abbreviations

Accountability Measure (Dimension)
A reporting code used to link budgeted and actual expenditures to performance/accountability metrics (e.g., grade-level learning outcomes, instructional practice indicators).

Accounting System
The methods and records used to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for related assets and liabilities.

Accounts Payable
A short-term liability for amounts owed for goods and services received but not yet paid.

Accounts Receivable
An asset for amounts due for goods and services provided but not yet collected (excludes due from other funds/governments unless specifically recorded as such).

Accrual Basis
Recognizes revenues when earned and expenses when incurred, regardless of cash timing. Used in government-wide statements under GASB.

Accumulated Depreciation
A contra-asset account that records the total depreciation recognized on a capital asset to date.

Actuarial Basis
A method for computing periodic contributions so that contributions plus compounded earnings will fund required payments (e.g., pensions), considering time and assumed rates of return.

Ad Valorem Tax
A tax based on assessed value (e.g., property tax).

Allot
To divide an appropriation into smaller amounts available to encumber or expend during defined periods.

Annual Comprehensive Financial Report (ACFR)
A government's comprehensive annual financial report prepared in conformity with GAAP,

including government-wide and fund financial statements with notes, RSI, and statistical sections. (Terminology updated from the former “CAFR.”)

Appropriation
Legal authority granted by the governing body to incur obligations and make expenditures for specified purposes, within stated amounts and timeframes.

Arbitrage
Earning higher taxable investment returns on proceeds of tax-exempt debt than the interest cost on that debt (subject to federal restrictions and rebate rules).

Assistance Listing Number (ALN) / CFDA
The federal program identifier (formerly CFDA). Used for SEFA reporting and grant identification (e.g., 84.010 Title I, Part A).

Basis of Accounting
Refers to the timing of recognition for revenues/expenditures/expenses and related assets/liabilities (e.g., accrual, modified accrual, cash, modified cash).

Budget
The financial plan for a period that estimates resources and authorizes spending (typically for a fiscal year).

Budget Document
The instrument presenting the proposed budget, supporting schedules, and draft legal measures needed to enact it.

Budget Message
A written narrative from budget leadership explaining major items, assumptions, trends, and policy recommendations.

Budgetary Basis
The basis used to prepare and monitor the legally adopted budget (may differ from GAAP—for example, by excluding accruals or encumbrances).

Budgetary Control
Managing operations in accordance with the adopted budget to keep spending within available appropriations and expected revenues.

Deferred Inflows of Resources
Acquisitions of net assets applicable to future periods (e.g., property taxes not yet "available," certain pension items).

Deferred Outflows of Resources
Consumptions of net assets applicable to future periods (e.g., certain pension/OPEB items).

Encumbrance
A reservation of budget authority for a commitment (e.g., purchase order, contract) before goods/services are received. Helps prevent overspending.

Expenditures
Decreases in net financial resources of governmental funds (e.g., current operations, capital outlay, debt service), recognized primarily when liabilities are incurred under modified accrual.

Function
The purpose of an activity/cost (e.g., instruction, student support services, administration, operations). PBAM uses this to indicate the broad operational objective.

Fund
A fiscal and accounting entity with a self-balancing set of accounts, established to carry out specific activities or meet certain objectives under special regulations/restrictions (e.g., General, Special Revenue, Debt Service, Capital Projects, Proprietary, Fiduciary).

Fund Balance (Governmental Funds)
The difference between assets and liabilities, classified per GASB 54 as Nonspendable, Restricted, Committed, Assigned, and Unassigned (the latter only in the General Fund).

Grant / Project
An identifier tying revenues/expenditures to a specific award or project to support budgeting, compliance (including ALN and award year), reporting, and monitoring.

Indirect Costs
Allowable shared/overhead costs that cannot be readily assigned to a single program/grant but may be recovered via an approved indirect cost rate (per UGG).

Location
Identifies the school, siteaccountable for a transaction (i.e., the school).

Measurement Focus
Determines which assets/liabilities are reported and whether operating statements present

flows of current financial resources (governmental funds) or economic resources (government-wide/proprietary/fiduciary).

Modified Accrual Basis
Recognizes revenues when measurable and available to finance current-period outflows; recognizes expenditures when the related fund liability is incurred (with specified exceptions). Used by governmental funds.

Modified Cash Basis
A non-GAAP hybrid that primarily recognizes transactions on a cash basis with limited accrual-like adjustments (e.g., for payroll, debt service). Often used for statutory/budgetary reporting; not GAAP for external financial statements.

Object (Dimension)
Classifies the type of item or service purchased (e.g., salaries, benefits, professional services, supplies, capital outlay).

Prepaid Expenditures
Payments made in advance of receiving goods or services; recorded as assets until benefits are realized.

Program (Dimension)
A plan of activities to accomplish specific objectives (e.g., Special Education—School Age; Career & Technical Education; Child Nutrition). Distinct from Function (purpose) and Object (type of cost).

Revenues
Increases in net resources (governmental funds) other than other financing sources; recognized under modified accrual when measurable and available.

Schedule of Expenditures of Federal Awards (SEFA)
The annual schedule required for Single Audit reporting that lists federal awards expended during the fiscal year by program/ALN and amount.

Subscription-Based Information Technology Arrangements (SBITAs)
SBITAs are contracts where government entities pay for the right to use a vendor's IT software (e.g., SaaS) for a specific period.

Uniform Grant Guidance (UGG) – 2 CFR 200
Federal rules for administrative requirements, cost principles, and audit requirements for non-

federal entities receiving federal awards (includes allowability, procurement, subrecipient monitoring, SEFA/audit).

Appendix B – Budget Forms

- District Budgeting Checklist
- ED-1 Notice of Budget Hearing
- ED-50 Notice of Property Tax Levy

Appendix C – Internal Controls & Month-End Close

- Month End Close Framework
- Cash Handling Checklist
- Purchasing and Procurement Controls
- Activity Fund Oversight Checklist
- Year-End Closing Checklist
- Payroll Checklist

Appendix D – Accounting/Financial Reporting:

- Example Journal Entries
- Financial Statement Note Disclosures

Appendix E – Federal & Special Program Guidance

- Oregon Revised Statutes (ORS 294, ORS 327.511)
- Oregon Administrative Rule 581-023-0035: Budgeting and Accounting for Schools
- Governmental Accounting Standards Board (GASB) standards
- Uniform Grant Guidance (2 CFR 200)
- Title Program Allowable Spending and Federal Cost Principles
- Student Body Funds
- Sources of Accounting and Budget Information
- School Medicaid