

Program, Budgeting, and Accounting Manual

For Education Agencies and
Education Service Districts in
Oregon

2028 Edition



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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,

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- 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 binding for financial data and reports submitted to ODE, including required chart of accounts structures, codes, and reporting classifications, and provides guidance for local accounting practices, audit preparation, and budget development consistent with applicable law and accounting standards.

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, requiring accurate tracking of allocations and expenditures.
- **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 financial reporting helps to:

- Ensure allocations are distributed as intended,
- Demonstrate that funds are used for their authorized purposes, 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.

Oregon’s Commitment to Transparency

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, EAs will submit **operational trial balances** to ODE. Submissions are intended to reflect posted transactional activity and routine adjustments and are not expected to include audit-only or year-end entries.

Each submission will pass through automated validation to:

- Promote consistency in reporting,
- Identify discrepancies earlier in the fiscal year, and
- Support alignment between year-end district data and audited financial statements.

This approach is designed to be straightforward for EAs, relying on standard trial balance outputs that already exist within district accounting systems. A regular submission cadence improves the timeliness of information, reduces the need for EAs to conform data to multiple formats, and minimizes reconciliation work at fiscal year-end.

For data quality purposes, ODE recommends that LEAs submit trial balances following their routine posting and review processes. Regular posting and review of financial activity is a fundamental accounting practice that supports internal controls, transparency, and timely reporting. ODE will continue to collect financial data on a defined schedule to support statewide reporting needs, regardless of whether a district has completed a formal internal close for the period.

In periods where data is incomplete or subject to later adjustment, EAs may provide explanatory context, and final alignment will occur through year-end, audit-aligned reporting.

At fiscal year-end, EAs will submit a final trial balance that reflects all year-end adjustments and aligns with amounts reported in the audited financial statements. This year-end trial balance serves as the authoritative source for reconciliation between district-submitted data and audited results. Items such as actuarial adjustments, accruals, and June payroll timing are expected to be reflected in the year-end submission rather than in interim reports.

ODE may phase in the trial balance submission requirement through a pilot group or staggered implementation during the first year, allowing EAs time to adapt systems and processes while ensuring statewide consistency and data reliability.

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 327.511](#) and [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.

Types of Financial Activity

This publication classifies four basic types of financial activity within funds: (1) revenues, (2) expenditures, (3) transfers (in/out) and (4) transactions affecting the balance sheet (assets and liabilities) of the district. For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions for each type of transaction are:

Revenue

- Fund: XXX
- Object/(GL): XXXX (6000 codes)
- Grant: XXX (if applicable)
- Program: XXXX (if applicable)
- **Total string: 14**

Expenditure

- Fund: XXX
- Object/(GL): XXXX (7000 codes)
- Function: XXXX
- Grant: XXX
- Program: XXXX
- Location: XXXX
- Curriculum: XX
- Accountability Measure: XX
- **Total string: 26**

Transfers In/Out

- Fund: XXX
- Object/(GL): XXXX (8000 codes)
- Grant: XXX (if applicable)
- **Total string: 10**

Balance Sheet

- Fund: XXX
- Object/(GL) Account: XXXX (1000-5000 codes)
- **Total String: 7**

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The Program, Grant, Curriculum, and Accountability Measure dimensions may not be applicable to each financial activity.

ODE recommends the following account code specification for implementation of the Oregon Chart of Accounts in education agency accounting systems. The **Xs** represent the fields that will be collected by ODE. The **0s** represent flexibility that education agencies may need to track items at a local level.

Account Code String

Dimension	Fund	Function	Object	Grant	Program	Location	Curriculum	Accountability Measure
Code String	XXX	XXXX	XXXX00	XXX0	XXXX	XXXX	0XX	0XX

Total String: 31

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.

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 and Student Body Funds should be classified here.

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.

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 s 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 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.

1113 Cash With Fiscal Agent. Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

1114 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.

1115 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.

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.

Prepays. 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. Examples of prepaid expenses are prepaid rent, prepaid interest, unexpired insurance premiums.

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

1613 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.

1614 Works of Art & Historical Treasures. Works of art and historical treasures subject to capital depreciation, if not depreciated under GASB 34 criteria.

1615 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.

1616 Leased Assets – Right-To-Use. Assets acquired through lease agreements, where the school district has the right to use the asset for a specified period.

1617 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

1618 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.

1621 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.

1622 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.

1623 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.

1624 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. This account records the total amount of amortization expense that has been allocated to furniture over its useful life. Amortization is the process of gradually writing off the initial cost of the furniture as an expense over a period of time, reflecting its usage and wear

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.

3115 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, retirement contributions, insurance premiums, garnishments) as well as employer payroll taxes and other payroll-related obligations pending remittance.

3116 Accrued Payroll. Salaries and wages owed at year end.

3117 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 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.

3200 Due To. Obligations due within one year, including accounts payable, accrued salaries and benefits, and current maturities of long-term debt.

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. 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.

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.

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 – Other. Other ad valorem tax collections not classified above (e.g., penalties assigned to ad valorem).

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.

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.

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

6141 Tax Penalties & Interest. Interest and penalties earned on delinquent property and other taxes.

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. Tuition and fees for preschool, daycare, and after-school care.

6312 Community Education Fees. Fees for adult education, 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. Inflows from other governments (federal, state, county, cities, ESDs, other LEAs) 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.

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

6631 Operating Grants – Intermediate. Grants for the purpose of funding operating costs (not capital) from intermediate sources.

6632 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.

6641 General Education Service District Funds. Revenues from ESD distributions for general education services.

6642 Excess ESD Local Revenue. Excess ESD local revenues distributed to districts pursuant to law.

6643 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 PILOT programs. These payments are often situational, adjustment-based, or not part of an ongoing payment structure.

6644 Revenue for/on Behalf of the District – Intermediate. Revenue for or on behalf of the district from intermediate sources.

Intergovernmental Revenues – State Restricted. Revenue from state sources restricted for specific use.

6651 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.

6652 Capital Grants – State. Grants for the purpose of funding capital from state sources.

6653 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.

6661 Revenue for/on Behalf of the District – State. Payments made by the state on behalf of the district (noncash or in-kind).

6662 State School Fund – General Support. Unrestricted State School Fund revenue for general operations.

6663 State School Fund – School Lunch Match. State match for the National School Lunch Program.

6664 State School Fund – Accrual. Accrual adjustments related to State School Fund entitlements.

6665 Common School Fund. Distributions from the Common School Fund.

6666 State Managed County Timber. Timber receipts managed by the state and apportioned to districts.

6667 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 PILOT program. These may include one-time reimbursements, corrections, settlements, or ancillary payments authorized outside the normal property tax replacement framework.

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

6671 Operating Grants – Federal. Grants for the purpose of funding operating costs (not capital) from federal sources.

6672 Capital Grants – Federal. Grants for the purpose of funding capital from federal sources.

6673 Medicaid Administrative Claiming (MAC) Reimbursement. Medicaid Administrative Claiming (MAC) Reimbursement.

6674 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

6675 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.

6681 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.

6682 Federal Forest Fees. Receipts under federal programs distributing forest revenues.

6683 Impact Aid to School Districts for Operation (PL 874). Federal Impact Aid for operations (now under Title VII; formerly PL 874).

6684 Coos Bay Wagon Road Funds. Federal payments related to Coos Bay Wagon Road lands.

6685 Transportation Fees For Foster Children. Revenues for transporting foster children as authorized; may be federal-sourced via state.

6686 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.

6691 Medicaid Reimbursement for Non-IDEA. Revenues received from Medicaid reimbursements for eligible non-IDEA uses.

6692 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. Gross wages paid to classified managerial and supervisory staff.

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

7131 Managers/Confidential/Supervisory. Voluntary contributions from individuals or organizations (non-capital).

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

Additional Salaries. Additional salaries.

7161 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.

7162 Temporary Wages – Classified. Gross wages for work performed by temporary classified employees.

7163 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.

7164 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.

7165 Payments/Penalties in Lieu of Insurance. Payments to employees in lieu of health insurance coverage.

7166 Additional Salaries. Gross wages paid to employees that do not meet the definition of another salary category.

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

7213 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.

7214 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.

7215 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.

7216 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.

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.

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. In

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 Site improvements. Capital site improvements other than buildings (e.g., paving, fencing).

7562 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. Expenditures for capital assets acquired through leases or Subscription-Based Information Technology Arrangements (SBITAs) that meet capitalization criteria under GASB 87 and GASB 96.

7563 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.

7564 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. NA

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.

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. Excludes extracurricular activities and non-instructional support services unless they are an integral part of the instructional program.

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. Excludes extracurricular activities and non-instructional support services unless they are integral to instruction.

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.

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.

2146 Social Work Services. Services provided by qualified social workers to address social, emotional, environmental, or family factors that affect a student's educational performance and access to instruction.

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.

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 (EIS). The Student Success Act, House Bill 3427, created a grant program to assist school districts with implementing Early Indicator and Intervention Systems (EIS). The EIS 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. (see comments for more details).

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 research-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.

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.

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.

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.

631 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.

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.

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.

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 and/or mandatory services for students needing additional academic or behavioral supports funded by IDEA, Part B.

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, recruiting 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.

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, or Grade-level coding.

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.

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.

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, driver's education, and extracurricular activities. These areas support whole-child development and applied learning.

21 Visual Arts. Instruction in two- and three-dimensional visual media such as drawing, painting, sculpture, ceramics, and design.

22 Performing Arts. Instruction in music, theatre, dance, and performance production emphasizing creative expression and collaboration.

23 Media & Digital Arts. Instruction in photography, film, animation, graphic design, and multimedia production using digital technology.

24 Arts Integration / Interdisciplinary Arts. Instruction combining artistic disciplines with other subjects, emphasizing creative problem-solving and cross-disciplinary learning.

25 Arts Appreciation / Humanities. Study of the history, theory, and cultural significance of the arts and humanities.

26 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.

27 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.

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** Alesa 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

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- 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** Beaver Creek Elementary School
- 0106** Candy Lane Elementary School
- 0107** Holcomb Elementary School
- 0109** Gaffney Lane Elementary School
- 0110** Jennings Lodge Elementary School

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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** Lacombe 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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** Falconer-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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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 Anthony's School
- 1742** St Cecilia School
- 1743** St Francis of Assisi School
- 1744** Valley Catholic Elementary School

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 3806** Clackamas Community College - GED
- 3830** Riverbend Education Behavioral 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

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- 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

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- 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

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- 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

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- 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 Cooperative
- 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

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- 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

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- 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

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- 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

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- 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** Silvie's 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

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- 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 PtId
- 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

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- 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

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- 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

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- 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 School, 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

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- 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

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- 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 School-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

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- 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

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- 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

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- 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

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- 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
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- 5172** Deschutes County
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- 5182** Lake County

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- 5183** Lane County
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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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** Mentas 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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)

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- 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

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.
 - Encumbrance accounting – Purchase orders and contracts should be encumbered to prevent overspending.
 - 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.
-

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 Engagement

- Publish a summary and notice of the public hearing ([ORS 294.448](#)).
- Hold a budget hearing for public testimony ([ORS 294.453](#)).
- Document and address community input before adoption.

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 (required for ODE reporting).
- 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,

Program Budgeting and Accounting Manual

- 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 four 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, with annual review and board approval.

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.

Examples of Audit Issues Observed in Governmental Financial Audits

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.

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- 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 revenues should align with appropriations adopted in accordance with Oregon Local Budget Law.
 - 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.

District Checklist for Program Cost Reporting

- Identify direct program expenditures.
- Define indirect cost pools (administration, operations, IT).
- Apply documented allocation methods.
- Prepare school-level and program-level cost reports.
- Reconcile program costs with total expenditures in the general ledger.
- Report program costs as required by ODE and federal agencies.

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.

Activity (Dimension / Tracking Field)

(Optional) A code to track specific services or events (e.g., athletics, clubs, field trips). Useful for co-/extra-curricular tracking beneath programs/functions.

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.

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

(Optional) Identifies the school, site, department, or office accountable 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).

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.")

Appendix B – Budget Forms & Journal Entries

- [Example Journal Entries](#)
- [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 – Example Financial Statements and Disclosures:

- [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](#)