Regular Meeting
Wednesday, November 18, 2026 6:30 PM

Sheridan School District Office
435 South Bridge St
Sheridan, OR 97378

Agenda

1. Call to Order
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Consent Agenda**
   - 4.A. Meeting Minutes
     - 4.A.1. Board Work Session - November 4, 2026
     - 4.A.2. Regular Board Meeting - October 21, 2026
5. **Presentations**
   - 5.A. SHS Leadership
   - 5.B. FCS Student Athletes
6. **Public Input**
7. **Administrative/Program Reports**
   - 7.A. Faulconer-Chapman School/ Interim Assessments
     Presenter: Adam DeLatte
   - 7.B. Nutrition Services
     Presenter: Jenn Vesper
   - 7.C. Superintendent Report
     Presenter: Dorie Vickery
   - 7.D. Fiscal
     Presenter: Karen Daniels
8. **New/Unfinished Business**
9. **Action Items**
   - 9.A. American Fidelity
   - 9.B. 27-01 RESOLUTION / Appropriation Authority
   - 9.C. OSBA Elections
   - 9.D. Policy Packet
10. **Executive Session**
    *Executive Session pursuant to **ORS 192.660(2)(i)**: To review and evaluate the employment-related performance of the superintendent or other public officers, employees, or staff members, unless that officer, employee, or staff member requests an open hearing.*
11. **Topics For Next Meeting**

    Future Meeting/Work Session Topics suggested at past meetings:
    - Fundraising for Activities
    - Review of Long-Range Facility Plan
    - Combined Work Session with Willamina SD (IDTs, Athletics, etc.)
12. **Board Comments**
13. **Next Regular Meeting Date: Wednesday, December 16 at 6:30 P.M.**

14. **Upcoming Events**
    - Wed, Nov. 25, No School
    - Thurs, Nov. 26, No School / Happy Thanksgiving
    - Wed, Dec. 9, Elementary Concert, 5pm at FCS
    - Thurs, Dec. 10, Middle School Concert, 5pm at FCS
    - Dec 18 - Jan. 4, Winter Break
15. **Adjournment**

Sheridan School District Office, 435 South Bridge St, Sheridan, OR 97378

Work Session MINUTES

Wednesday, November 4, 2026 6:30 PM

1. **Call to Order**

   Meeting called to order at 6:30

2. **Presentations**

   2.A. Athletics Funding

   Overview and discussion of a formal development/fundraising program.

   Banners program:

- Looking at comparisons from other districts, how much are they charging?
- What are the needs for the band/drama programs - how much will that add to the total needed?
    - There is interest in including these programs
    - Some concern about taking on too big of a goal. Perhaps focus on sports costs this year and add arts programs next year?

   Potential sponsors and Levels:

- $1k+ (Hunters Assoc., Stuck Electric, Hampton Lumber, Stella Jones, Boise Cascade, Cascade Steel) - banners in both schools at this level
- $500 (Figaro's, Subway, NAPA, John's Auto, 3D Auto, O'Riley's, DQ, First Federal, Sea Reach, Forest River, Les Schwab, car dealerships in Mac, Pape', Willamette Valley Medical Center, VGMC, YCCO, MidCo, EduStaff, Sheridan Chiropractor, City of Sheridan)
- $250 (Realtors, Gentle Dental, Rehabilitation centers (Sapphire), Skybergs, Sheridan Pharmacy, West Valley Mercantile, Bridge St. Salon, Kelley's, Volunteer Firefighter Assoc.)
- Grants: PGE (scoreboard)

   Reminder that there is a fundraising form to notify the district when groups intend to start a fundraiser.

   How can we bring in the Booster club and make sure they are part of the process?

Samantha challenged the board to make personal donations. We will promote the total received from the board.

Need a way to make a gift through the website.

Can we do a mech/gear? This is happening at the SHS through Jostens.

Need to flush out the larger packages around each level. Social media posts, card from a student, an announcement at a set number of games.
Smaller levels could have a plaque on the wall with a list for the year.

If someone wants to give now, they can write a check to the SEF.
Staff are still determining how funds will be dispersed between the two schools.

3. **Adjournment**
   Meeting adjourned at 7:28.

_____
Board Chair

_____
Sheridan School District Superintendent

Sheridan School District Office, 435 South Bridge St, Sheridan, OR 97378

Regular Meeting MINUTES

Wednesday, October 21, 2026 6:30 PM

Natalya Ables:	Present
Samantha Bagby:	Absent
Jeremy Hutchinson:	Present
Raymond Watkins:	Present
Rubi Yarez:	Present

1. **Call to Order**

   Meeting Called to order at 6:30.

2. **Pledge of Allegiance**

3. **Roll Call**

4. **Consent Agenda**

   Motion to approve consent agenda as presented. This motion, made by Natalya Ables and seconded by Raymond Watkins, Passed.

Natalya Ables:	Yea
Samantha Bagby:	Absent
Jeremy Hutchinson:	Yea
Raymond Watkins:	Yea
Rubi Yarez:	Yea

   Yea: 4, Nay: 0, Absent: 1

   4.A. Meeting Minutes

   - 4.A.1. Board Work Session - October 7, 2026
   - 4.A.2. Regular Board Meeting - September 16, 2026

   4.B. HR Report

5. **Presentations**

   5.A. SHS Leadership

   Update on SHS by ASB Vice President, Deagon Godin.

   Fall Band and Choir concert was last night.

Leadership hosted Homecoming activities leading up to the game on 10/9.

Leadership is organizing the annual Powder Puff game.

Seniors are working on post-high school plans, applying for colleges, and Ms. Holsti held a FAFSA workshop.

All teams are wrapping up fall sports; Winter sports start in November.

5.B. FFA Program Report — Jennifer Lookabaugh

FFA had a great time at Polk Co. fair over the summer with two students participating. They were able to use the activities to promote their social media visibility and increase followers.

Students recently attended District Leadership camp with District and State officers.

Ag classes are full this year. Shop classes are learning welding; Ag classes are connecting math to Agricultural activities. All students enrolled in an Ag class are automatically enrolled in FFA, so approx, 70 students total at SHS.

This is the 75th year of Sheridan FFA. Hoping to increase the visibility in the community this year.

They were just notified today that the Ag program received a Technology grant for a drone, shop PC and rugged GPS equipment.

Questions:

What are the academic requirements for officers? 2.0 GPA+

How did you increase the FFA social media presence during the fair? Constantly showing activities that were going on and promoting the market animals. Part of the prep this year will be developing a marketing strategy prior to the fair.

5.C. 2025 Sheridan Schools Bond Update — Scott Rose, R&C Management

R&C has been doing quarterly updates, but they will be more frequent as we get closer to construction next summer.

Currently in the design development stage. Running an updated estimate based on the current designs to check financial status. If the budget is OK, we will move to preparing construction documents.

Bids on work to-date have been very competitive.

Scheduling a local contractor outreach event on Friday, January 15, prior to bid deadlines. This will be a chance for potential bidders to have questions answered in advance so they can better understand the projects and decide if they will prepare a bid. Invitations will go out

through local Chambers of Commerce, Union groups, etc. in Polk and Yamhill (West Valley and McMinnville); general contractors can send invites to subcontractors they have worked with as well.
Projects are currently within budget, but the majority of work is still to come. Roof report for FCS just came back last week, and is currently showing ~ $300k over budget, but will be re-worked.
A list of potential add alternates (work we would like to do but cannot guarantee funding will be available) is being developed and put in order of priority. Asking contractors to make their bids good for 120 days, instead of 60 days, while we get all the estimates in place.
Bid Calendar:
SHS work package - January 27 (advertise) - Feb 17 (open for bidding)
FCS work package - Feb 10 (advertise) - March 3 (open for bidding)
R&C will present awards for work packages at SHS and FCS to the board on March 17; background checks and badges for likely candidates will already be in place, pending approval. Construction prep will start to go up during spring break.
Some smaller projects may start before school is out; most likely the SHS parking lot and FCS locker rooms. The plan is to finish by August 17, which gives time for moving furniture back into music and science spaces.
Questions:
Natalya/How will safety be addresses in the new science space? Prep room for mixing chemicals, venting hood/dedicated exhaust, eye wash station, chemical storage will allow for separation of specific chemicals, emergency gas shut off; fire extinguisher.
Will FCS changes address music students walking through PE classes? Will be adding a sidewalk for better access to band/music rooms.
Will locker room remodeling interfere with school after spring break? Will shut off access to anything behind the bleachers, trailer will be out of the way from student functions.
What will happen to items being stored for PE in the locker rooms space? A lot will be disposed of (thrown out or given away) labor can also be provided for cleaning the area.
Can we see a drawing of the science room design? Scott will make a mock up available.

Ray/Would like to have more time for discussion on lab safety.

6. **Public Input**

N/A

7. **Administrative/Program Reports**

7.A. Sheridan High School — Roman Balun

There has been a lot of change at SHS already this year.

9th grade on-track is being coordinated by Taylor Down this year.

Program encourages students to be more involved in their education and graduation plan. 73% of students are currently on track (failing one or less core classes.) Students who need support are working with staff to address barriers that are keeping them from being on track. Data cycles are every two weeks.

Credit recovery - MacPherson and Weathers - students were able to come in over the summer; 13 students recovered 15 credits. Students can take a credit recovery class to keep making progress on credit recovery.

Do students take advantage of credit recovery opportunity? Yes, because it's not optional.

Attendance is currently 90.65% - this will shift as the year progresses.

Will be implementing an attendance raffle. Students get raffle tickets when students enter the building on time. They can win $5 gift cards to the student store.

AP-ELA offered this year — 17 students enrolled. Replaces 11/12 grade ELA.

Some students went to see *Pride and Prejudice* at Portland Center Stage; did a Q&A with the cast.

Staff Spotlight: ALL SHS staff who have shown flexibility with unexpected staffing situations that have come up this year.

7.B. FCS Behavior Support Team — Missy Love

6 staff attended Behavior Solutions training. Hart, Kaddel, Snook, Sorensen, Allen, Love

Goals: Teach behavorial skills, provide predictable adult responses, ID needs early, support safe participation and access to instruction.

Three-tier framework: Universal supports (all students) -> Targeted Supports (hands-on academy/small groups) -> Individualized (More intense behaviors; referral into SpEd)

Reflecting on 4Cs: Climate, Curriculum, Communication and Culture.
A lot of focus on transition times; establishing expectations for students during this time.
Referral levels: Level 1 (minor incident/documenting behavior) -> Level 2 (Teacher intervention in the classroom) -> Level 3 (Need for intervention outside of the classroom)
Support Call Procedures: B1 (need another adult); B2 (Support watches class, so teacher can build the relationship); B3 (Safety response)
Planned supports: Snook and Hart's room's have been structured to support students who need to be in the space; Better communication chain; set roles for each grade span.
Weekly meetings of the support team and monthly with the Tribe.
Working to strengthen implementation of new system and continue to redefine goals based on behaviors.
The author of *Behavorial Solutions* is coming out on Nov 20 to help look at the system and find ways to better support students.
Staff is very supportive and have noted the changes this year already and students are showing social-emotional improvement.
Questions:
Jeremy/ What is the timeline for a student to move between the three-tier level? Academies are 6-8 weeks; can be shorter or longer, depending on behaviors and external influences.
How do you cover calls for support as well as academies? Snook is covering K-4 academies, while other staff are on-call. There is a lot of structure around when academies take place, but that time is protected for the teacher involved.
Natalya/What will be the focus when the *Behavior Solutions* person is on site? Goals: How to improve academies and meet the needs of students more efficiently.
How are teachers adapting to the new system? Adapting well. Some reminders, but most of the feedback has been positive and teachers are feeling more supported.
How do we keep teachers from not writing referrals that should be written? Teachers are being asked to write referrals at the end of the day. Emphasize the importance of documentation in order to find trends and solutions.

7.C. Superintendent Report — Dorie Vickery

Overall enrollment is down by 1 since September, but mostly steady since the start of the year. SHAPA continues to grow.

Strategic plan: 4th year with Studer Education. Adjusting goals to look at raw numbers for chronically absent students. Staff are looking at ways to support these students. The fall survey just closed on Friday, results are still being analyzed.

Strategic Actions: Yamhill Co. will be funding a Home District Liaison for Sheridan School Dist. that will be part of the Care team and manage a case load of families that need support.

FCS has an Attendance Wall that tracks attendance by grade level. Students are excited about it.

Team Huddle started this year - meetings are short (~15 minutes) and celebrate what is working, look at snapshots of attendance data and ID issues. The goal is to keep attendance on everyone's radar.

2025-26 Division 22 report was presented to the board - we are in compliance. Instructional hours will be entered by grade level as part of the report. It will be posted on the website.

7.D. Fiscal — Karen Daniels

Auditors will be on site next week.

Working with WESD on the ERP software upgrade in order to use the new chart of accounts system.

8. **New/Unfinished Business**

8.A. OSBA Conference

Ray is planning to attend - he received a grant and is registered.

8.B. Athletics Funding - Next Steps

What did we learn from the work session? What are next steps for supporting our students?

Ray/Funding side is one piece. Would like to find a way to replace funding without impacting staff. Would like to find ways to allocate funds through general fund. Would like to have more visibility into the two accounts at SHS. Can these be combined? Why are they separated? Need to increase the dollar amount associated with each of the banners/sponsorships. Would like to look more at Title IX and understand what can offer equitable support.

Rubi/What can we do now? All OSBA conference funds can be moved

to cover fees. There was an announcement at the FB game about sponsoring a banner.

Natalya/Do we have someone who is going to coordinate fundraising, etc.? Boosters? Ray is willing to go out and make asks in the community.

**Potential work session agenda: Develop a plan/committee; Develop letter, ask levels, coordinated plan across both schools and activities. Short term focus (this year): OSBA funding + banner program; develop potential donor list.

8.C. November Work Session

Annual goals + Sports funding

9. **Action Items**

N/A

10. **Topics For Next Meeting**

Natalya / continue discussion of funding for athletics

Ray / did a walk-through of buildings with Sean looking at the Facilities. How are we going to approach this in the future? How are we looking at maintenance and custodial staff?

Need to move into more preventive maintenance — Sean has been good at refocusing on this, but we are still trying to recover from a long list of deferred maintenance.

**Future Work session: Reviewing long-range facility plan

Some schools have started running smaller ($1-2M) bonds, more frequently for specific maintenance work.

Rubi / Connect with Willamina to see what is working for them? How are they using small bonds, what is their future? Can we do a combined board work session?

11. **Board Comments**

Ray - OSBA conference grant.

Jeremy - attended his first high school football game for Homecoming at SHS.

Rubi - also attending Homecoming. Thanks to the city for the painting upgrades on Bridge Street. Met with Karen to go over audit questions for the board chair. Tree of Giving applications are due by 11/1.

12. **Next Regular Meeting Date: Wednesday, November 18 at 6:30 P.M.**

13. **<u>Upcoming Events</u>**

    Oct. 31 Halloween events at SHS

    Nov. 4 Board work session, 6:30 PM

    Nov. 9 Bond Oversight Committee Meeting

    Nov. 11 Veterans Day (District is closed)

    Nov. 12 Parent-Teacher Conferences (no school)

    Nov. 13 Parent-Teacher Conferences (no school)

    Nov. 18 Regular School Board Meeting

14. **Adjournment**

    Meeting adjourned at 8:18.

_____

Board Chair

_____

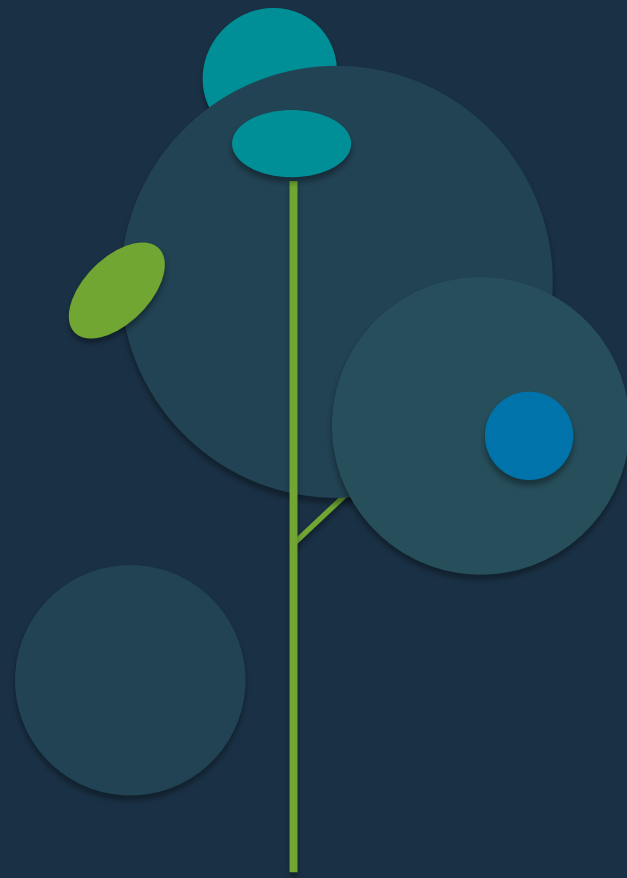
Sheridan School District Superintendent

Willamette
EDUCATION SERVICE DISTRICT

Interim Assessments

Periodic standards-based assessments that target specific units of content.

FALL **WINTER** **SPRING**



Interim Assessment Requirements

Senate Bill 141 (2025) mandates a statewide requirement for standardized assessments in K–8 math and language arts.

3 TIMES PER YEAR

Administer a statewide approved interim assessment in math and language arts

KINDERGARTEN–8th Grade

PUBLIC REVIEW

Data review 3 times per year at the school level and during a public board meeting.

Focusing on student learning trends and system improvement

Willamette EDUCATION SERVICE DISTRICT

Four state-approved assessment options

INTERIM ASSESSMENTS

- Renaissance Star Assessments
- i-Ready
- smarter BALANCED
- nwea map®

Three common checkpoints

Interim Assessments show patterns of student progression toward grade-level standards.



What can an interim assessment tell us?

A snapshot of student performance at a point in time

WHERE ARE WE NOW? 1

A snapshot of current performance relative to grade-level expectations.

ARE WE MOVING? 2

Fall-to-winter-to-spring results help show growth during the year.

WHAT NEEDS ATTENTION? 3

Reporting dimensions can point teachers toward skills or domains needing additional instruction.

ARE WE ON TRACK? 4

Benchmarks and linking studies can provide a predictive signal about likely year-end performance.

Prediction shines a light on trends, not certainties. Educators use it together with other evidence to support student success.

Willamette EDUCATION SERVICE DISTRICT

Our Interim Assessment Renaissance STAR

ASSESSMENT & RATIONALE

[STAR Reading and STAR Math
STAR is the most widely used and most affordable option.
Sheridan SD has been using STAR for 12 years.

WHEN & HOW LONG

Fall • Winter • Spring
[20-60 min per assessment depending upon grade level

GRADES & SUBJECTS

STAR Early Literacy K-1
STAR Reading 1-10
STAR Math K-10

WHAT IT REPORTS / HOW WE USE IT

STAR provides timely data on both achievement and growth percentages. It is our universal screener for all interventions.

1 SELECT

2 ADMINISTER

3 INTERPRET

4 RESPOND

Willamette EDUCATION SERVICE DISTRICT

The board’s role: monitor progress and response

Each checkpoint should lead to a short, consistent conversation about student learning.



Where are we seeing growth or needing more support?



What are our next steps?

Willamette EDUCATION SERVICE DISTRICT

Reading progress by grade

Review performance across grade levels and checkpoints; identify instructional focus areas.

READING

WINDOW	K	1	2	3	4	5	6	7	8
Fall	35%	44%	32%	40%	48%	44%	25%	51%	35%
Winter									
Spring									

WHAT CHANGED?

Fall baseline data
Slight improvements over last year

WHO NEEDS ATTENTION?

K-2 ELA

WHAT HAPPENS NEXT?

Goal setting
Winter review meetings

Willamette EDUCATION SERVICE DISTRICT

Math progress by grade

Review performance across grade levels and checkpoints; identify instructional focus areas.

MATH

WINDOW	K	1	2	3	4	5	6	7	8
Fall	55%**	35%	43%	34%	50%	34%	40%	37%	37%
Winter									
Spring									

WHAT CHANGED?

Fall Baseline Data

WHO NEEDS ATTENTION?

Odd numbered grades need focused attention

WHAT HAPPENS NEXT?

Goal setting
Winter review meetings

Willamette EDUCATION SERVICE DISTRICT



Nutrition Services

Fall Board Report

Summer 2026 Program

Served 8728 meals June 22-Aug 7

Will apply for SFSP in 2027 & 2028, alongside summer school!!

SHOUTOUT - Becky Anderson

Oregon FFVP

Fresh Fruit & Vegetable Program

HEALTHY • SEASONAL • VARIETY-RICH • KID APPROVED

Citrus



- Organic Mandarin Dolce
- Grapefruit – Melo Gold
- Grapefruit – Star Ruby
- Lemon – Choice

Crunchy Favorites



- Cucumber – Persian
- Carrot – Malibu
- Carrot – Malibu Tri Colored

Unique & Fun Finds



- Dragonfruit – White
- Radish – Watermelon
- Sugar Cane – Peeled

Berries & Grapes



- Berries – Golden Goose
- Organic Grape – Concord

Melons



- Melon – Watermelon Mini Blk
- Melon – Hami

Tropical Treats



- Pineapple – Dole Colada

Cruciferous & More



- Cauliflower – Florentino

Apples



- Apple – HoneyCrisp

Healthe-Pro Menu Software

Launched in August 2026

Online Menus

Build a Meal

Auto Updates Standards

Translation - Fiscal Savings

Four Day School Week Meal Component Adjustments

Breakfast	Grades K-5 Weekly (daily)	Grades 6-8 Weekly (daily)	Grades 9-12 Weekly (daily)
Fruits (cups)	4 (1)	4 (1)	4 (1)
Grains or Meats/ Meat Alternates (oz. eq.)	5.5–8 (1)	6.5–8 (1)	7–8 (1)
Fluid Milk (cups)	4 (1)	4 (1)	4 (1)

Lunch	Grades K-5 Weekly (daily)	Grades 6-8 Weekly (daily)	Grades 9-12 Weekly (daily)
Fruits (cups)	2 (0.5)	2 (0.5)	4 (1)
Vegetables (cups)	3 (0.75)	3 (0.75)	4 (1)
Dark Green	0.5	0.5	0.5
Red/Orange	0.75	0.75	1.25
Beans, Peas, and Lentils	0.5	0.5	0.5
Starchy	0.5	0.5	0.5
Other	0.5	0.5	0.75
Additional vegetables to reach total	0.25	0.25	0.5
Grains (oz. eq.)	6.5–7 (1)	6.5–8 (1)	8–9.5 (2)
Meats/Meat Alternates (oz. eq.)	6.5–8 (1)	7–8 (1)	8–9.5 (2)
Fluid Milk (cups)	4 (1)	4 (1)	4 (1)

Sheridan School District

Community Feedback

Form - requesting community feedback on wellness policy/nutrition

Committee reviews feedback annually in winter (12/9/2026)
Helps to prepare for policy review in Spring 2027.



SHERIDAN SCHOOL DISTRICT

We Want to Hear From You!

Sheridan School District values your input as we work to support student health, wellness, and nutrition. We invite families, staff, and community members to share their feedback through our Wellness/Nutrition Feedback Form.

Complete the Wellness/Nutrition Feedback Form at:
https://www.sheridan.k12.or.us/meals-and-nutrition/

All submissions are reviewed annually by our Wellness Committee, which will meet this year on **December 9, 2026** to review feedback and consider opportunities for improvement.

Thank You!

Superintendent Report

November 2026

SHERIDAN
SCHOOL DISTRICT

Enrollment

SHERIDAN
SCHOOL DISTRICT

FCS Grades K-5

	September 2026	October 2026	November 2026
Kinder	40	41	42
1	34	35	34
2	61	60	61
3	52	51	51
4	46	47	48
5	59	59	59
Total	292	293	295

FCS Grades 6-8

	September 2026	October 2026	November 2026
6	50	50	49
7	46	46	48
8	61	61	61
Total	157	157	158

Sheridan High School

	September 2026	October 2026	November 2026
9	44	41	40
10	38	42	41
11	31	31	30
12	37	35	35
Total	151	149	146

Enrollment Summary

	September 2026	October 2026	November 2026
K-5	292	293	295
6-8	157	157	158
9-12	151	149	146
Total	600	599	599

Questions or comments?

District Scorecard

SHERIDAN
SCHOOL DISTRICT

Policy Review

SHERIDAN
SCHOOL DISTRICT

Proposed Policies

Interdistrict Process

- **JECB / JECB-AR** - Covers transfers into Sheridan Schools. Changes will clarify the process and requirements for maintaining enrollment, and also reduce the number of times a student must apply.
- **JECF / JECF-AR** - (New policy) Covers transfers out of Sheridan Schools.
- **JECBB/JECBB-AR** - (Delete) Pertains to Intradistrict transfers.

Virtual Charter Process

- **LBEA** - (New policy) Required by ODE in order to implement the 3% cap on virtual charter enrollment.

Other

- **EBBB** - Cleaning up bracket language in last paragraph. Changes have no policy impact.

Roberts CTEC - Project Update

Grants Awarded:

- Oregon Community Foundation, $25K
- Roundhouse Foundation, $25K
- Ford Family Foundation, $120K

Funds provide for the infrastructure needed to start two pathways along with a project coordinator (two year).

Federal Funds:

Community Project Fund

$850K for the work that needs to be done on the property, the preliminary costs to construction.

SHAPA Annual Report

Enrollment Growth: Increased 5.9% to 411 students; average daily membership (ADM) increased to 388.33.

Graduation: Largest graduating class to date, with 65 graduates.

Student Achievement: 90% of ninth graders on track to graduate; 78% four-year graduation rate.

Academic Performance: 39% proficiency in English language arts and 29% in mathematics.

Cognia Accreditation: Sufficient progress in all three improvement areas; continued accreditation recommended.

High School Success: All four ODE eligibility requirements fully in place.

College & Career Readiness: Continued Early College opportunities and three CTE Programs of Study.

2026–2027 Priorities: Strengthen literacy and mathematics, student engagement, graduation readiness, and financial oversight.

Comments or Questions?

SHERIDAN
SCHOOL DISTRICT

Sheridan SD 2026-2027 Scorecard

Pillar	Annual Goals	Status *Green = On Track* *Yellow = Making Progress, but Not on Track* *Red = Well Behind on Goal*	
	1. By June 2027, SSD K-12 students will have at least a 90% attendance rate, as measured by district PS.		
Successful Students	2. By June 2027, SSD 8th grade students will meet/exceed the state math assessment by at least eight students compared with the 25-26SY results.		
	3. By fall 2027, SSD will increase the average Parent/Caregiver Experience Survey score on Question #2, by at least 0.20 points, from 3.40 to 3.60, as measured by the annual survey. *Question #2 (Parent/Caregiver Experience Survey): I believe school rules are enforced consistently at this school.*		
Invested Employees	1. By fall 2027, SSD will increase the average Employee Experience Survey score on Question #11 by at least 0.20 points, from 3.18 to 3.38, as measured by the annual Survey. *Question #11 (Employee Experience Survey): I feel that district-level resources are allocated to maximize effectiveness across the organization.*		
	2. By fall 2027, SSD will increase the average Employee Experience Survey score on Question #2 by at least 0.20 points, from 3.22 to 3.42, as measured by the annual Studer Survey. *Question #2 (Employee Experience Survey): I receive feedback on my strengths as an employee.*		
	3. By fall 2027, SSD will increase the average Employee Experience Survey score on Question #4 by at least 0.20 points, from 3.22 to 3.42, as measured by the annual Studer Survey. *Question #4 (Employee Experience Survey): I receive appropriate recognition when I do good work.*		
Connected Community	1. By June 2027, SSD will strengthen relationships with the City of Sheridan and at least two business partners by identifying at least one shared priority or opportunity for collaboration with each partner.		
	2. By June 2027, SSD will establish or strengthen partnerships with at least five local service providers to increase student and family access to basic-needs resources and support services within the Sheridan community.		
	3. By June 2027, SSD will develop and implement a districtwide grants and fundraising plan that coordinates funding priorities, communication, and community giving opportunities, through a centralized process.		

SHAPA
SHERIDAN•ALLPREP•ACADEMY

339 NW SHERMAN STREET
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SHERIDAN, OR 97378
(503) 843-9330
https://sheridanallprep.org/

SHERIDAN ALLPREP ACADEMY

2026 Annual Report

Submitted to the Sheridan School District Board of Directors

Prepared by Dr. Jesse Watson, Executive Director

October 2026

339 NW Sherman Street • PO Box 583 • Sheridan, Oregon 97378
(503) 843-9330 • sheridanallprep.org

A Letter to Our Sponsoring District

Dear Sheridan School District Board Members,

I am pleased to present Sheridan AllPrep Academy's 2026 Annual Report, reflecting the work of our students, staff, families, and partners throughout the 2025–2026 school year. As our sponsoring district, Sheridan School District provides a partnership that allows us to offer flexible, teacher-supported K–12 education to families across Oregon.

This year brought meaningful milestones. Our enrollment and average daily membership continued to grow, our graduating class reached a new high, and independent reviews recognized substantial progress in the systems supporting teaching and learning. Cognia recommended continued accredited status, and the Oregon Department of Education found all four High School Success eligibility requirements fully in place.

These accomplishments reflect the sustained work of our teachers and support staff, as well as the commitment of our families. The school also strengthened governance, facilities, and financial oversight while continuing to focus on student learning and opportunity.

Thank you for your continued sponsorship, collaboration, and commitment to the students we serve. We look forward to building on this year's progress and strengthening the opportunities available to students throughout Oregon.

Respectfully submitted,



Dr. Jesse Watson
Executive Director

2025–26 Highlights

Enrollment	ADM	Graduating Class	HSS Review
411 students	388.33 ADM	65 graduates	4 of 4 requirements met

Enrollment and ADM are 2025–26 year-end figures; 65 students were reported in the graduating class.

1. School Overview

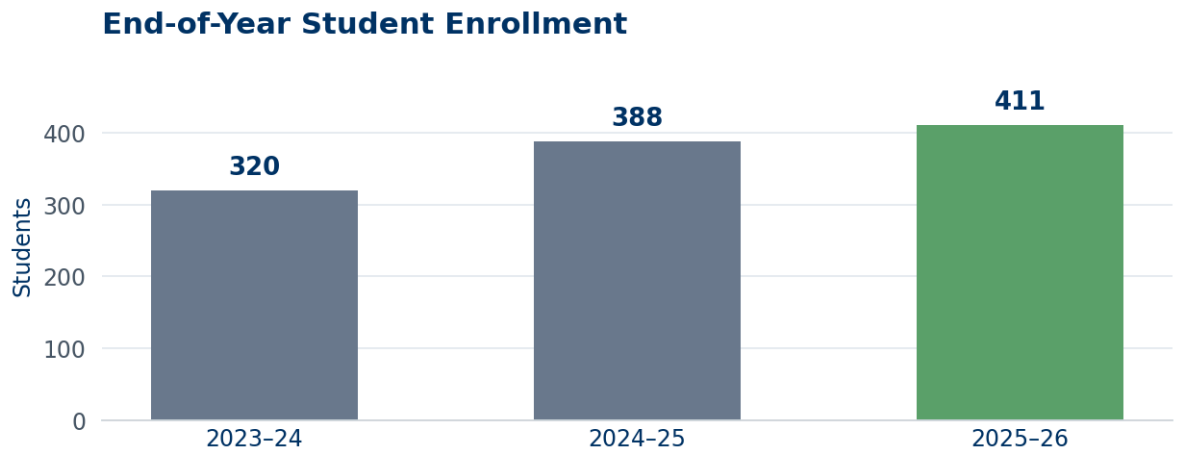
Sheridan AllPrep Academy (SHAPA) is an accredited Oregon public charter school serving students in kindergarten through grade 12. Its instructional model combines online coursework, ongoing mentor-teacher support, opportunities for individualized curriculum, and optional in-person learning experiences. Students also have access to college and career pathways, counseling, specialized services, and school-sponsored enrichment.

The 2025–2026 school year reflected continued interest in this flexible educational model. Enrollment passed 400 during the spring, and the school's year-end enrollment and ADM surpassed the previous year. At the same time, SHAPA continued to formalize its academic systems, expand supports for learners, and maintain working relationships with the sponsoring district and community organizations.

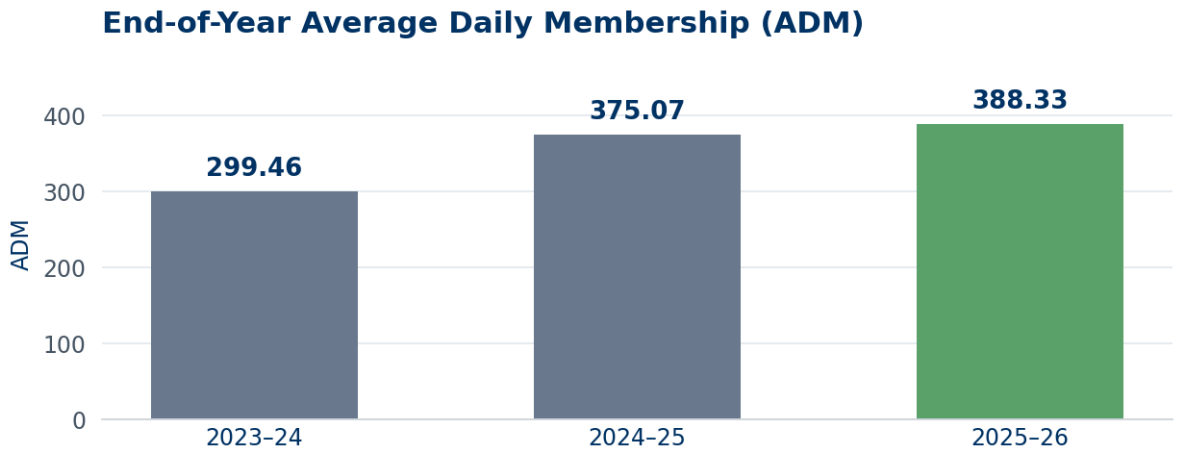
2. Enrollment and Student Engagement

SHAPA ended the 2025–2026 school year with 411 students, compared with 388 at the end of 2024–2025—an increase of 23 students (5.9%). Year-end average daily membership (ADM) grew from 375.07 to 388.33, an increase of 13.26 (3.5%). These gains reflect continued demand for flexible, teacher-supported public education across Oregon.

Reporting year	Year-end enrollment	ADM
2023–2024	320	299.46
2024–2025	388	375.07
2025–2026	411	388.33



Year-end enrollment increased across the three reporting years.



ADM is shown separately from headcount enrollment.

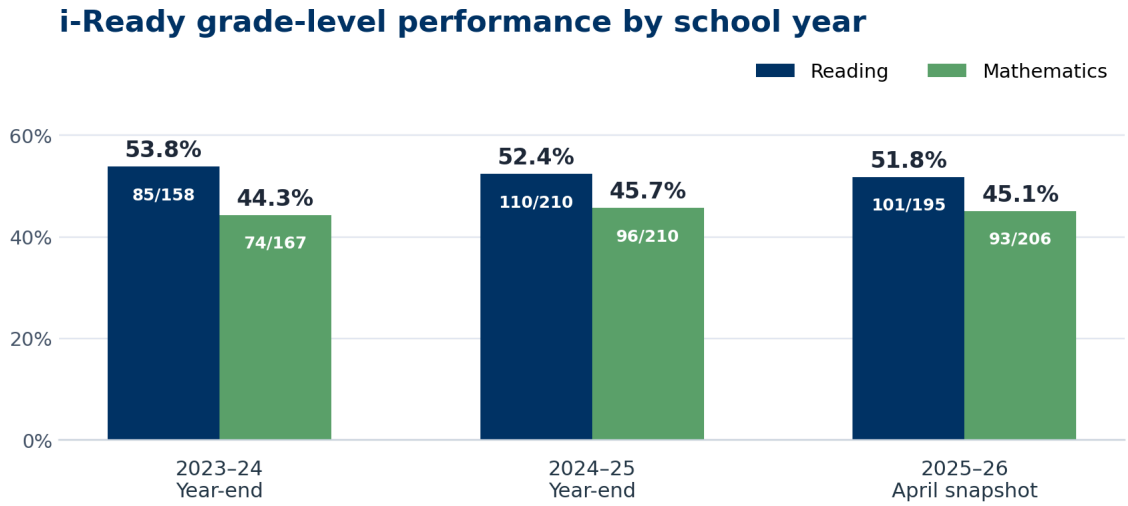
3. Academic Achievement and School Improvement

State-reported performance

The 2024–2025 Oregon state report card provides a benchmark for SHAPA's progress: approximately 95% regular attendance, 90% of ninth-grade students on track, a four-year graduation rate of 78%, and a five-year completion rate of 89%. State-reported English language arts proficiency was approximately 39%, and mathematics proficiency was approximately 29%. These indicators inform the school's ongoing work in attendance, literacy, mathematics, and graduation readiness.

Assessment and instructional response

SHAPA used i-Ready, Acadience, classroom assessments, and state measures to guide instruction and intervention. The schoolwide i-Ready comparison shows that 51.8% of assessed students were at or above grade level in reading and 45.1% in mathematics in the April 2026 snapshot. The corresponding figures were 52.4% and 45.7% in 2024–2025 and 53.8% and 44.3% in 2023–2024. Teachers use these diagnostic patterns alongside individual student results to identify instructional needs, plan targeted support, and monitor progress.



Schoolwide percent of assessed students at or above grade level; assessed groups vary across periods.

Supporting students toward graduation

SHAPA celebrated its largest graduating class to date, with 65 students reported as graduates and 46 who participated in the commencement ceremony. The school supports graduation through mentor-teacher guidance, individualized course planning, credit monitoring, credit recovery, and access to college-level learning.

Supporting engagement and access

Student engagement remains central to SHAPA's educational approach. Staff emphasize personal contact, counseling, academic guidance, participation in school activities, and regular communication with families. An external High School Success review confirmed that SHAPA has fully established practices to reduce chronic absenteeism and systems that support students in progressing toward on-time graduation.

4. External Reviews and Continuous Improvement

Cognia accreditation: all three improvement areas addressed

Cognia's mid-cycle review found "sufficient progress — no further action required" in each of SHAPA's three areas for improvement. The review recommended continued accredited status without additional action and identified the next Accreditation Engagement Review for the 2028–2029 school year.

Area for improvement	Evidence of progress
Assessment coordination	Schoolwide assessment calendar defining testing windows, participation, and staff responsibilities.
Curriculum and course quality	Canvas Course Rubric establishing expectations for rigor, cultural perspectives, accessibility, and instructional design.
Use of formative assessment	Professional learning and diagnostic-data reviews supporting targeted intervention and monitoring.

Cognia's feedback recognized stronger systems for assessment coordination, course quality, and formative assessment. SHAPA continues to build on this foundation through professional learning, collaborative review of instructional practices, and consistent use of student performance information.

High School Success: four of four criteria fully in place

The Oregon Department of Education's High School Success eligibility review confirmed that all four requirements were fully in place. SHAPA demonstrated effective systems for teacher collaboration around data, on-time graduation, chronic absenteeism reduction, and equitable assignment to advanced coursework.

High School Success eligibility requirement	May 2026 finding
Teacher collaboration around data	Fully in place
Systems ensuring on-time graduation	Fully in place
Practices to reduce chronic absenteeism	Fully in place
Equitable assignment to advanced coursework	Fully in place

The review recognized SHAPA's efforts to make advanced courses and Early College accessible through clear course information, family outreach, and individualized academic guidance. Together, the Cognia and High School Success findings demonstrate meaningful progress in the consistency and quality of SHAPA's instructional systems.

5. Programs, Pathways, and Enrichment

Early College and career pathways

SHAPA continued to prepare students for college, careers, and further education through Early College opportunities and three established Career and Technical Education (CTE) Programs of Study: Business Marketing, Health Sciences, and Education & Training. Dedicated Early College coordination, mentoring, and counseling help students explore pathways, plan coursework, and access college-level learning.

Sheridan AllPrep Children's Center (SHACC)

The Sheridan AllPrep Children's Center (SHACC) continued to serve families while providing an experiential connection to the school's Education & Training pathway. SHACC also contributed to community service and local partnerships. Its "Big Bubble Bash" collected 227 pounds of food and household supplies for donation, reflecting the center's commitment to Sheridan families.

In-person support and student experiences

SHAPA's optional in-person pods provided additional ways for students to connect with staff and peers while receiving individualized learning support. Students also participated in field trips, school-spirit activities, science fair opportunities, Outdoor School, and community events. These experiences complement online instruction and support engagement, belonging, and hands-on learning.

Outdoor School offered students an impactful learning experience beyond the virtual classroom. Staff also strengthened school-community connections through charitable activities, local partnerships, and shared use of school spaces.

Summer learning and academic intervention

SHAPA provided summer learning and credit-recovery opportunities, including grant-supported instruction and standard high-school credit recovery. Literacy development remained a priority in summer programming and intervention planning, complementing the school's ongoing instructional supports throughout the year.

6. Staffing and Student Supports

SHAPA's team includes content teachers, online mentor teachers, in-person pod staff, special education personnel, counselors and student-support staff, administrative and business services, and childcare educators. Together, these employees support personalized instruction and school operations across a geographically dispersed student community.

Staff group (2025–26 tab)	Named positions	Named FTE
Content teachers and literacy specialist	9	7.075
Online mentor teachers	11	11.000
Pod mentor teachers	4	4.000
Teaching assistants	4	2.025
Special education staff	5	3.925
Office, counseling, and administration	12	9.900
SHACC staff	8	8.000
Total named staff	53	45.925

The 2025–2026 staffing summary reflects 53 named employees, representing 45.925 full-time equivalent (FTE) positions across instructional, support, administrative, and childcare functions.

The Board also approved an additional 0.5 FTE special education teaching position in response to increasing student needs. SHAPA's staffing structure supports coordinated teaching, individualized services, and regular guidance for students and families.

Professional culture and staff development

Professional learning throughout the year included trauma-informed practices, instructional observation and feedback, assessment literacy, and the thoughtful use of educational technology. SHAPA also established a staff advisory board to strengthen employee voice. Cognia recognized the increasing integration of assessment-focused professional learning into school practice.

7. Governance, Community Partnerships, and Facilities

Governance and board oversight

The SHAPA Board of Directors maintained active oversight of school operations, student achievement, staffing, financial stewardship, and strategic priorities. During the year, the Board approved updated bylaws and annual organizational resolutions and reviewed school performance, personnel matters, and significant operational decisions.

The school continued modernizing its policy framework in collaboration with the Oregon School Boards Association. Adopted revisions addressed student electronic devices, employee sick time, educational records, and other aspects of responsible school governance.

Facilities stewardship

SHAPA completed an important facilities improvement with the installation of a new roof on the north building, followed by new gutters. This investment supports the long-term condition of the school's facilities and the safe, reliable operation of programs housed there.

Sponsoring-district and local partnerships

SHAPA maintained regular collaboration with Sheridan School District leadership. Areas of collaboration included state requirements, student assessments, finance, facilities, and graduation. The district also made a playground structure available for SHAPA students. Locally, SHAPA hosted a Chamber of Commerce meeting and continued sharing space with community organizations, including Scouts.

8. Financial Stewardship

SHAPA maintained ongoing financial oversight through regular reporting to its Board of Directors and coordination with the Sheridan School District. The Board reviewed school operations, grant funding, student curriculum and reimbursements, childcare operations, and facilities expenditures. It also approved the 2026–2027 budget. Detailed financial statements and budgets are provided separately through the established reporting process.

Audit review and corrective action

SHAPA completed its fiscal year 2022 audit and reviewed the resulting findings with the Board. The Board approved a plan of action and reinforced expectations for clear communication with auditors and ongoing internal oversight. These efforts reflect the school's commitment to responsible management and financial accountability.

9. Priorities for 2026–2027

- Strengthen literacy and mathematics instruction through coordinated use of STAR, Acadience, classroom assessments, and targeted interventions.
- Sustain the schoolwide assessment calendar, consistent course-review process, and collaborative teacher data-analysis practices recognized by Cognia.
- Build on High School Success systems that strengthen engagement, equitable access to advanced coursework, and progress toward graduation.
- Expand opportunities in Early College, CTE, summer learning, counseling, and enriching student experiences.
- Maintain responsible financial reporting, follow-through on audit-related improvements, and sound facilities planning.

Closing Reflection

The 2025–2026 school year brought measurable enrollment growth, SHAPA's largest graduating class, and meaningful external recognition of the school's instructional and improvement systems. These achievements reflect

the commitment of staff and families to personalized education and to creating opportunities for students whose needs and circumstances are diverse.

We extend our sincere thanks to the Sheridan School District Board of Directors for its continued sponsorship, partnership, and guidance. That collaboration helps SHAPA strengthen educational opportunities, support its staff, and serve students and families throughout Oregon. We look forward to continuing this work together.

Board Meeting Financial Report
November, 2026

Included Documents

- General Fund Budget Update
- Appropriations Check
- Adoption Agreement for The AFPlanServ® Non-Standardized Pre-Approved 403(b) Plan Document with Cover Letter
    - Complete 403(b) Restatement Document is in BoardBook
- Resolution 27-01 Establishing Funds 208 and 282
- AP Check Listing

Current Events

- Prepping for ERP Upgrade and new chart of accounts

Upcoming Events

- ERP Upgrade and new chart of accounts implementation
- Fiscal year end

100	GENERAL FUND	As of October 31, 2026					
Revenue	*SOURCE*	*BUDGET*	*YEAR TO DATE*	*RECEIVABLE ENCUMBRANCE*	*TOTAL*	*CHANGE FROM BUDGET*	
							NOTES
R1111	CUR YR TAXES	2,077,386	735.56	2,276,650.44	2,277,386.00	200,000.00	1
R1510	INTEREST ON INVESTMENTS	212,210	41,362.07	170,847.93	212,210.00		
R1990	MISC	-	2,404.02	-	2,404.02		
R2199	HERT REVENUE	-	4.71	-	4.71		
R3101	SSF- GEN SUPPORT	13,076,781	5,362,578.00	7,509,668.63	12,872,246.63	(204,534.37)	2
R3103	COMMON SCH FUND	133,000	-	133,000.00	133,000.00		
R5200	INTERFUND TRANSFERS	100,000	-	100,000.00	100,000.00		
R5400	RESOURCES BEG FUND BAL	995,000	*412,473.31*		412,473.31	(582,526.69)	3
Revenue Totals:		16,594,377	5,819,557.67	10,190,167.00	16,009,724.67		
Expenses	*DESCRIPTION*	*BUDGET*	*YEAR TO DATE*	*REC/ENC*	*TOTAL*	*CHANGE FROM BUDGET*	
100	SALARIES	5,582,128	1,139,792.16	4,303,608.31	5,443,400.47	138,727.53	
200	BENEFITS	3,668,576	732,286.77	2,793,344.38	3,525,631.15	142,944.85	
300	PURCHASED SERVICES	6,195,773	2,189,698.91	4,549,488.19	6,739,187.10	(543,414.10)	4
400	SUPPLIES	245,400	99,018.45	141,227.93	240,246.38	5,153.62	
500	CAPITAL EQUIPMENT	-	-	-	-	0.00	
600	OTHER OBJECTS	202,500	196,835.15	10,421.80	207,256.95	(4,756.95)	
700	FUND MODIFICATIONS	100,000	-		-		
820	RESERVED FOR NEXT YEAR	600,000	-		-		
		-	-	-	-		
Expense Totals:		16,594,377	4,357,631.44	11,798,090.61	16,155,722.05		

Balance Based On	BFB	Revenue	Expenditures	Ending Balance	
Actuals + Receivables/Encumb	412,473	15,597,251.36	16,155,722.05	(145,997.38)	-0.88%

NOTES

1 Revised estimate based on FY26 actuals

2 Based on updated enrollment

3 May change based on audit, negative FY25 May adjustment

4 Encumbered sub costs, increase SHAPA payments based on updated enrollment

2026-27 Appropriations Review

As of October 31, 2026

	Adopted Budget	Budget Modifications	New Appropriation	Y to D Expenditures	Check	EOY
General Fund						
Instruction	11,341,766		11,341,766	3,025,728	✓	✓
Support Services	4,552,611		4,552,611	1,331,903	✓	✓
Transfer	100,000		100,000	-	✓	✓
Fund Total	15,994,377		15,994,377			
Combined Special Project Fund						
Instruction	1,772,170		1,772,170	354,656	✓	✓
Support Services	1,717,343		1,717,343	130,000	✓	✓
Enterprise Services	594,081		594,081	137,448	✓	✗
Facilities Acquisition/Construction	500,000		500,000	433,332	✓	✓
Transfer	10,000		10,000	-	✓	✓
Fund Total	4,593,594		4,593,594			
Debt Service						
Debt Service	767,279		767,279	-	✓	✓
Fund Total	767,279		767,279			
Capitol Project Funds						
Support Services	240,500		240,500	62,275	✓	✓
Facilities (Capitol Projects)	11,442,520		11,442,520	1,186,078	✓	✓
Fund Total	11,683,020		11,683,020			
Unemployment Fund						
Support Services	278,100		278,100	-	✓	✓
Fund Total	278,100		278,100			
Total Appropriations	**33,316,370**		**33,316,370**			
Total Unappropriated Reserve	600,000		600,000			
Total Budget	**33,916,370**		**33,916,370**			

AFPlanServ®
a different opinion

Hello,

AFPlanServ® is pleased to provide a restated Internal Revenue Service (IRS) pre-approved 403(b) Plan Document designed specifically for public school governmental plans. To keep your Plan Document current and compliant, your organization will need to adopt this restated version by **December 31, 2026**.

Why This Update Matters

Using an IRS pre-approved 403(b) Plan Document can help:

- Maintain compliance with current IRS requirements.
- Provide a Plan Document tailored to public school governmental employers.
- Offer additional protection in the event of an IRS review or audit.

This restated document does not yet include SECURE 2.0 amendments, since those Plan Document updates are not required until **December 31, 2029.** Those amendments are scheduled to be made in the next IRS document review cycle expected in 2028. AFPlanServ will continue administering the SECURE 2.0 provisions based on the elections your organization made in 2023. If you have questions about these provisions, please contact us at info@afplanserv.com or by calling 1-866-560-6415.

Next Steps

You should amend and restate your existing 403(b) Plan by adopting the updated pre-approved version. Attached are the following documents for your review:

1. AFPlanServ Non-Standardized Pre-Approved 403(b) Plan Document
2. Adoption Agreement
3. IRS Determination Letter

We recommend you have these documents reviewed by your legal counsel prior to execution. After any required board approval has been obtained, please sign and date the Adoption Agreement and return it using the provided Adobe Sign link.

Important Reminder

To maintain compliance with IRS requirements, the Adoption Agreement must be executed by **December 31, 2026**. Please retain a copy of the signed Adoption Agreement, Plan Document, and IRS Determination Letter with your organization's permanent 403(b) Plan records.

Thank you for your partnership and assistance in completing this update. If you have any questions, please contact us at **info@afplanserv.com** or **1-866-560-6415**. We're happy to help.

Sincerely,
AFPlanServ

ADOPTION AGREEMENT FOR THE AFPLANSERV®
NONSTANDARDIZED PRE-APPROVED 403(b) PLAN DOCUMENT
GENERAL

Employer hereby establishes, amends, or restates a 403(b) plan by adopting the AFPlanServ® Nonstandardized Pre-approved 403(b) Plan Document (the "Plan") as modified by this Adoption Agreement and agrees that the following provisions shall be incorporated as part of the Plan document. Failure to properly complete the Adoption Agreement, and follow the rules as stated in this agreement, may result in the failure of the form of the Plan to meet the Section 403(b) requirements and the loss of favorable tax treatment for the Plan. This Adoption Agreement can only be used in conjunction with the AFPlanServ® 403(b) Nonstandardized Pre-approved Plan Document.

Regulation changes may occasionally require amendments be made to the adopting Employer's Plan documents. AFPlanServ® will provide notice to the Plan Sponsor (Employer) of any changes and will update the plan documentation as needed.

This document is intended for use exclusively for 403(b) plans maintained by Public Schools, as defined in the Plan. This document may not be used for 403(b) plans maintained by 501(c)(3) organizations, churches, or qualified church-controlled organizations.

EMPLOYER INFORMATION

Name of Employer: **SHERIDAN SCHOOL DISTRICT #48J**

Federal Tax ID: **93-6001127**

Employer's Address: **435 S BRIDGE STREET SHERIDAN, OR 97378**

Telephone Number: **971-261-6968** Fax Number: **503-843-3505**

Contact Person: **KAREN DANIELS**

Telephone/Extension: **971-261-6968** Contact Email: **KAREN.DANIELS@SHERIDAN.K12.OR.US**

Type of Organization: **K-12 PUBLIC SCHOOL**

☐ Employer also includes the Related Employers identified below that are Eligible Employers within the meaning of Treasury Regulations Section 1.403(b)-2(b)(8)(i), Public Schools of a State.

PLAN INFORMATION

Name of Plan: **SHERIDAN SCHOOL DISTRICT #48J** 403(b) Plan.

Effective Date (*must be on or after July 1, 2020, and cannot be earlier than the inception of the Plan.*) (*Select one Effective Date option below and enter the appropriate date where indicated.*)

☐ This Adoption Agreement establishes a Plan effective as of **January 01, 2009** (*the "Effective Date"*) and is the first 403(b) plan established by the Employer.

☒ This Adoption Agreement amends and restates a previously established 403(b) plan of the Employer. The effective date of this amended Plan is **July 01, 2020** (*the "Effective Date"*).

Entry Dates - The Entry Date for participation shall be (*applies to Elective Deferrals, Roth Deferrals, and Employer Contributions, if applicable, as indicated below*). (*Select one of the Entry Dates below.*)

☒ Any day during the plan year, or

☐ The first day of the (*enter week, payroll period, or month*), occurring on or after the latest of the date that the Employee becomes a member of an eligible class of employees or properly completes an Elective Deferral election in form and manner satisfactory to the Administrator. An Employee shall participate in Employer Contributions (*if applicable*) effective on the first Entry Date occurring on or after the Employee satisfies the age and service requirements selected in the Employer Contributions section of this Adoption Agreement.

Plan Year means, except as otherwise selected below:

☒ Option 1: Calendar Year (*January 1 through December 31*)

☐ Option 2: The 12-consecutive month period commencing on and each anniversary thereafter. If no option is selected, Option 1 shall be deemed to be selected.

☐ Select this option if there is a Short Plan Year (*for example, if the Plan's initial Effective Date is a date other than the first date of the selected Plan Year*).

Elective Deferral Eligibility - Except as otherwise selected below, all Employees are immediately eligible to make Elective Deferral contributions under the Plan, which will be effective on the Entry Date indicated above or as soon as administratively feasible thereafter.

The plan shall ***not*** include:

☐ Employees who are eligible under another section 403(b) plan of the Employer which permits an amount to be contributed or deferred at the election of the Employee.

☐ Employees who are eligible under a section 457(b) eligible governmental plan of the Employer which permits an amount to be contributed or deferred at the election of the Employee.

☐ Employees who are eligible to make a cash or deferred election (*as defined at section 1.401(k)-1(a)(3) of the Treasury Regulations*) under a section 401(k) plan of the employer.

☐ Employees who are students performing services described in section 3121(b)(10) of the Internal Revenue Code.

☐ Employees who normally work fewer than 20 hours per week. An Employee normally works fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined in section 1.16 (Hour of Service) of the 403(b) Plan document) in such period, and, for each Plan Year ending after the close of that 12-month period, the Employee has worked fewer than 1,000 hours of service in the preceding 12-month period. Under this provision, an Employee who works 1,000 or more hours of service in the 12-month period beginning on the date the Employee's employment commenced or in a Plan Year ending after the close of that 12-month period shall then be eligible to participate in the Plan. Effective for taxable years beginning after December 31, 2008, once an Employee becomes eligible to have Elective Deferrals made on his or her behalf under the Plan under this standard, the Employee cannot be excluded from eligibility to have Elective Deferrals made on his or her behalf in any later year under this standard. (*The inclusion of all common law employees will prevent an inadvertent violation of the eligibility requirements of Section 403(b)(A)(ii).)*

☐ Employees who are non-resident aliens described in section 410(b)(3)(C) of the Internal Revenue Code.

CONTRIBUTIONS

Limits on Elective Deferrals

The maximum amount of Elective Deferrals *(per calendar year)* shall not exceed the applicable dollar amount established under [RC Section 402(g)(l)(B), and adjusted for cost-of-living to the extent provided for under Section 402(g)(4) for periods after the 2014 tax year.

The **minimum** annual deferral amount will be $ (the amount indicated can be no more than $200).

D **Elective Deferrals Special Effective Date:** *(may be left blank if effective date for Elective Deferrals is the same as the Effective Date designated above; may not be earlier than the date on which the Employer first adopts the Elective Deferral component of the Plan, or July I, 2020, whichever is later).*

Catch-Up Contributions

IZJ The Plan will permit Employees who have attained age 50 during the Plan Year to elect an additional amount of Elective Deferrals as age 50 catch-up Elective Deferrals each year, up to the maximum age 50 catch-up Elective Deferrals for the year. ***If not checked, Age 50 Catch-Up Co11tributio11s are NOT permitted.***

D The Plan will permit the Special Section 403(b) Catch-up Limitation for Employees with 15 Years of Service to increase their Elective Deferral limitation. ***If 11at checked, 15 Years of Service Catch-Up Co11tributio11s are NOT permitted.***

Employer Contributions *(if any)* - see sections 4.3 and 4.4 of the Plan Document for additional details regarding Employer Contributions, and the *Employer Contributions Section* in this Adoption Agreement for any age or service requirements which must be satisfied for a Participant to receive an allocation of Employer Contributions.

D Employer Contributions will be made in accordance with applicable employment agreements and collective bargaining agreements, the terms of which are incorporated by reference and made a part of the plan, or as may be determined from year to year by the Employer. Permitted Employer Contribution types, age and service participation requirements, and other requirements and/or restrictions are indic ed on the attached Employer Contributions section of the Adoption Agreement.

If 11at cl,ecked, Employer Co11tributio11s are NOT permitted.

Roth Employee Contributions

IZJ Roth 403(b) Contributions to the Plan are permitted.

IZJ Roth 403(b) Contributions Special Effective Date: **July 01, 2020** *(may be left blank if effective date for Roth 403(b) Contributions is the same as the Effective Date designated above; may not be earlier than the date on which the Employer first adopts the Roth 403(b) Contributions component of the Plan, or July I, 2020, whichever is later).*

If 1101 c!,ecked, Rot!, 403(b) Co11tributio11s are NOT permitted under tl,e Plan.

OTHER TRANSACTIONS

Exchanges Within the Plan

IZJ The Plan will permit Participants to make Exchanges to those organizations listed on Appendix L

I f 11at cl,ecked, Exchanges within t!,e Pla11 are NOT permitted.

Transfers Into the Plan

IZJ The Plan will accept Transfers from another employer's 403(b) plan.

If11ot c!,ecked, Tra11sfers WILL NOT be accepted.

Transfers From the Plan

IZJ The Plan will permit Transfers from the Plan to another employer's 403(b) plan.

If not cl,ecked, Transfers will NOT be permitted to a11ot!,er 403(b) pla11.

Rollovers Into the Plan

The Plan will accept a direct rollover of an eligible rollover distribution from the following types of retirement plans. Rollovers of after-tax contributions will not be accepted unless otherwise indicated. (Select each option below that applies or leave blank.)

If no option is selected below, then rollover contributions will NOT be allowed.

☒ An annuity contract described in section 403(b) of the Internal Revenue Code,

☒ including after-tax contributions.

☒ An eligible governmental plan under section 457(b) of the Code which is maintained by a State.

☒ An individual retirement account or annuity (IRA) described in section 408(a) or 408(b) of the Internal Revenue Code that is eligible to be rolled over and would otherwise be includible in gross income.

☒ Direct rollovers from other Roth 403(b) or Roth 401(k) plans are accepted into the Plan.
Not applicable if Roth Contributions are not permitted to the Plan.

☒ A qualified plan described in section 401(a) or 403(a) of the Internal Revenue Code,

☒ including after-tax contributions.

Financial Hardship Distributions — for Elective Deferrals.

☐ Hardship distributions are available under the Plan.
If not checked, Hardship Distributions ARE NOT permitted.

Optional Hardship Provisions

☐ All non-taxable loans available under all plans maintained by the Employer must be taken to demonstrate an immediate and heavy financial need before a Participant may receive a hardship distribution.

☐ This provision applies only to hardship distributions obtained before (*enter specific date*).

If not checked, Participants ARE NOT required to obtain all available non-taxable loans prior to receiving a hardship distribution.

☐ Permissible hardship distributions may only be made for the following immediate and heavy financial needs: expenses incurred or necessary for medical care, (as described in Code section 213(d)), of the Participant, the Participant's spouse or dependents, or the Participant's primary beneficiary (as defined in Q&A-5 of IRS Notice 2007-7); the purchase (excluding mortgage payments) of a principal residence for the Participant; payment of tuition and related educational fees for the next 12 months of post-secondary education for the Participant, the Participant's spouse, children or dependents, or the Participant's primary beneficiary; payments necessary to prevent the eviction of the Participant from, or a foreclosure on the mortgage of, the Employee's principal residence; payments for funeral or burial expenses for the Participant deceased parent, spouse, child or dependent, or the Participant's primary beneficiary; and expenses to repair damage to the Participant's principal residence that would qualify for a casualty loss deduction under Code section 165 (determined without regard to whether the loss exceeds 10 percent of adjusted gross income).

☐ This provision applies only to hardship distributions obtained on or before (*enter specific date*).

If not checked, hardship distribution may be made for all of the immediate and heavy financial needs permitted for safe harbor hardship distributions, as provided in Plan Section 7.1.B.

Loans

☒ Loans are available under the Plan subject to availability and any additional conditions that may apply under a Participant's 403(b) Investment Arrangement(s).

If not checked, Loans ARE NOT permitted from the Plan, and the Loans option in the Employer Contributions Section may not be checked. If checked, and Employer also makes Employer contributions as designated in the Employer Contributions Section, loans are permitted from Elective Deferrals and Roth Deferrals ONLY unless the Loans option for Employer Contributions.

☒ **Loans Special Effective Date:** **July 01, 2020** (*may be left blank if effective date for Loans is the same as the Effective Date designated above; may not be earlier than the date on which the Employer first permits loans from the Plan, or July 1, 2020, whichever is later*).

Federally Declared Disasters

The Plan permits a distribution of a Participant's Elective Deferrals for a federally declared disaster, as authorized by legislation or official guidance.

☒ Yes

☐ No

If not checked, Distributions for Federal Declared Disasters are NOT permitted.

Qualified Birth or Adoption Distributions

The Plan permits Qualified Birth or Adoption Distributions of a Participant's Elective Deferrals.

☒ Yes (*Complete remainder of this section*)

☐ No

A Qualified Birth or Adoption Distribution may be distributed on or after **July 01, 2020** (*insert date no earlier than January 1, 2020*)

A Participant may take a Qualified Birth or Adoption Distribution in an amount equal to **$5,000** (*insert amount no greater than $5,000*) for each child of the Participant.

If not checked, Qualified Birth or Adoption Distributions are NOT permitted. If checked but no amount is specified, distributions of up to $5,000 per child are permitted.

Coronavirus-Related Loans

The Plan permitted coronavirus-related loans of a Participant's vested Account Balance to the extent permitted under the Investment Arrangement:

☒ Yes

☐ No

Coronavirus-Related Distributions

The Plan permitted coronavirus-related distributions of a Participant's Elective Deferrals:

☒ Yes (*Complete remainder of this section*)

☐ No

The Plan permitted coronavirus-related distributions of a Participant's Elective Deferrals in an amount that did not exceed, in the aggregate, **$100,000** (*insert amount no greater than $100,000*) under the Plan and other retirement plans maintained by the Employer and Related Employers, made on or after *January 1, 2020*, and before *December 31, 2020*.

If not checked, Coronavirus-Related Distributions were NOT permitted. If checked but no amount is specified, distributions up to $100,000 were permitted.

Investment Arrangement. For Elective Deferrals and Roth Deferrals only, Participants may select either an Annuity Contract or a Custodial Account offered by an approved Vendor identified in Appendix I. If the Employer also provides Non-Elective or Matching Contributions to the Plan, the Employer may permit the Non-Elective and Matching contributions to be invested in either an Annuity Contract or a Custodial Account or both by making the appropriate selection in the *Employer Contributions* section (if applicable) Adoption Agreement.

PLAN ADMINISTRATION

Plan Administration

The Employer, as Plan Administrator, has named AFPlanServ® to provide certain administrative services for the Plan.

NONSTANDARDIZED PRE-APPROVED PLAN PRACTITIONER

The name, address, telephone number, and e-mail address of the non-standardized pre-approved plan practitioner to whom adopting Employers may direct inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the Opinion Letter is:

AFPlanServ®
P.O. Box 269008
Oklahoma City, OK 73126-9008
Phone: 866-560-6415
Fax: 866-578-0962
Email: info@afplanserv.com

EMPLOYER CONTRIBUTIONS

This section of the Adoption Agreement applies to Elective Deferrals and Roth Deferrals only. If Employer wishes to make Non-Elective or Matching Contributions to the Plan, the Employer must also complete the *Employer Contributions* section. If completed, that section is incorporated as part of the Adoption Agreement. Elections in the *Employer Contributions* section apply only to the Non-Elective and/or Matching Contributions. If the *Employer Contributions* section is completed, Employer's signature below also signifies adoption of the provisions contained in that Section.

EMPLOYER RELIANCE ON OPINION LETTER

Except to the extent provided in Rev. Proc. 2021-37, an Employer may rely on a currently valid Opinion Letter issued by the Internal Revenue Service as evidence that the Plan satisfies the requirement of Section 403(b) of the Code, and including, if applicable, the requirements of section 401(a)(4) and 410(b) of the Code if:

a. The Adopting Employer has not amended this Nonstandardized Section 403(b) Pre-approved Plan other than to choose options provided in the Adoption Agreement or to make amendments that are described in section 9.03 of Rev. Proc. 2021-37 (*relating to employer amendments that will not affect reliance*); and

b. Either the only contributions under the Plan are Elective Deferrals, or if the Employer has elected in the Employer Contributions section of the Adoption Agreement to provide for contributions other than Elective Deferrals, all of the Employers in the Employer's controlled group are Eligible Employers within the meaning of Treas. Reg. Section 1.403(b)-2(b)(8).

The Employer may not rely on the Opinion Letter in certain other circumstances, which are specified in the Opinion Letter issued with respect to the plan, or in Rev. Proc. 2021-37.

EMPLOYER ACKNOWLEDGEMENTS AND SIGNATURES

Employer acknowledges that it is an eligible educational organization as defined in Section 170(b)(1)(A)(ii) of the Code or a governmental unit as defined in Section 170(b)(1)(A)(v) of the Code and the Plan is a governmental plan as defined in Section 414(d) of the Code and ERISA §3(32), 29. U.S.C.A. §1002(32).

EMPLOYER

By: _____

Print Name of Signer: _____

Title: _____

Dated: _____

APPROVED/DESELECTED VENDORS

APPROVED VENDOR LIST

Approved Vendor - an investment provider selected by the Plan Sponsor to receive 403(b) contributions from the plan for investment in Annuity Contract(s) or Custodial Agreements.

Name of Vendor	Contact Person	Telephone Number
AMERICAN FIDELITY ASSURANCE	CUSTOMER SERVICE	(800) 662-1113
EQUITABLE LIFE INSURANCE COMPANY	403B DESK	(800) 628-6673
PENSERV PLAN SERVICES INC (FORMERLY FORESTERS FINANCIAL SERVICES)	TEAM 60	(803) 354-5003

Sheridan School District 48J
27-01 RESOLUTION
Appropriation Authority

WHEREAS, the District requests to establish Fund 208 Oregon Community Foundation in support of Barbara Roberts Career Technical Education Center and Fund 282 Ford Family Foundation in support of Start Learning Now: Regional Coordination and Curriculum Development for additional resources and expenditure authority.

NOW, THEREFORE BE IT RESOLVED THAT the district does hereby request to receive and appropriate the amount shown below for the 2026-2027 fiscal year.

Resources			2026-27 Budget
208-R1920	Oregon Community Foundation		25,000
282-R1920	Ford Family Foundation		120,000
		Total Resource:	**$145,000**
Requirements			
208.2690.650.000.389	Other purchased services		25,000
282.2690.650.000.389	Other purchased services		120,000
		Total Requirement:	**$145,000**

Rubi Yarez, Board Chair

Dorie Vickery, Superintendent

Date Resolution Adopted

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	15741	10/15/26	15012	DELL MARKETING LP	1002660005000	480	DELL PRO 14 PLUS PB	0.00	3,763.14
A101	15742	10/15/26	17678	DREAM CAMPS	1001132620000	340	OVERNIGHT COACH - O	0.00	1,996.00
A101	15742	10/15/26	17678	DREAM CAMPS	1001132620000	340	DAY 0 ARRIVAL	0.00	819.00
A101	15742	10/15/26	17678	DREAM CAMPS	1001132620000	340	OREGON WEEK 2 TEAM	0.00	8,483.00
TOTAL CHECK								0.00	11,298.00
A101	51690	10/02/26	15147	METROPOLITAN AGENCI	100	L472.955	26SC16562	0.00	960.24
A101	51691	10/06/26	12626	A&E SECURITY & ELEC	1002542005000	389	SHS FIRE PANEL 9/3	0.00	945.00
A101	51696	10/06/26	17476	CINTAS CORPORATION	1002542620000	410	SHS 9/29	0.00	217.70
A101	51696	10/06/26	17476	CINTAS CORPORATION	1002542005000	324	UNIFORMS 9/29	0.00	117.49
TOTAL CHECK								0.00	335.19
A101	51697	10/06/26	17476	CINTAS CORPORATION	1002542116000	410	FCS 9/29	0.00	158.63
A101	51698	10/06/26	00489	CITY OF SHERIDAN	1002542005000	327	ANNEX #02-0310-02	0.00	54.87
A101	51698	10/06/26	00489	CITY OF SHERIDAN	1002542116000	327	FCS #99-0017-01 10/	0.00	337.21
A101	51698	10/06/26	00489	CITY OF SHERIDAN	1002542116000	327	FCS #99-0016-00 10/	0.00	1,477.70
A101	51698	10/06/26	00489	CITY OF SHERIDAN	1002542620000	327	SHS #02-0262-00 10/	0.00	1,357.00
A101	51698	10/06/26	00489	CITY OF SHERIDAN	1002542005000	327	DO #02-0234-00 10/1	0.00	62.21
TOTAL CHECK								0.00	3,288.99
A101	51699	10/06/26	00489	CITY OF SHERIDAN	1002542005550	327	BRCTEC H2O 10/1	0.00	171.66
A101	51700	10/06/26	15854	DEPARTMENT OF CONSU	1002542005000	640	ACCT #730003003480	0.00	134.40
A101	51701	10/06/26	15854	DEPARTMENT OF CONSU	1002542005000	640	ACCT #730003012285	0.00	89.60
A101	51702	10/06/26	17498	HASCO STATIONS, LLC	1002552005011	410	FUEL TO 9/30	0.00	100.49
A101	51703	10/06/26	01395	JEFFREY WRAY LAWREN	1002310005000	389	UEMPLOY OCT - DEC '	0.00	125.00
A101	51704	10/06/26	17623	MANDT SYSTEM, INC	1001250618320	410	PAPERLESS TESTING	0.00	105.00
A101	51708	10/06/26	04563	SHERIDAN BUILDING M	1002542005000	410	SUPPLY	0.00	100.00
A101	51708	10/06/26	04563	SHERIDAN BUILDING M	1002542005000	460	SUPPLY	0.00	131.24
A101	51708	10/06/26	04563	SHERIDAN BUILDING M	1001132620000	410	FIELD PAINT	0.00	420.00
TOTAL CHECK								0.00	651.24
A101	51709	10/06/26	02433	SHERIDAN ROTARY CLU	1002321005000	640	VICKERY OCT - DEC	0.00	180.00
A101	51710	10/06/26	17537	SKYBERG LUMBER	1002542116000	460	SUPPLY	0.00	18.39
A101	51713	10/06/26	17486	VERIZON CONNECT	1002552005000	389	AUG SEPT 1000001844	0.00	314.98
A101	51714	10/06/26	16896	WEST SIDE DRAIN AND	1002542005000	389	ANNUAL LIFT STATION	0.00	1,580.00
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	1002410620000	319	EDUSTAFF JUL - SEP	0.00	184.73
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	1002542005000	319	EDUSTAFF JUL - SEP	0.00	203.43

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	1002410137000	319	EDUSTAFF JUL - SEP	0.00	544.50
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	1001250005320	319	EDUSTAFF JUL - SEP	0.00	987.52
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	1001121116060	319	EDUSTAFF JUL - SEP	0.00	999.93
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	1001111137050	319	EDUSTAFF JUL - SEP	0.00	3,757.09
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	1001131620050	319	EDUSTAFF JUL - SEP	0.00	4,370.67
TOTAL CHECK								0.00	11,047.87
A101	51716	10/06/26	03702	WILLAMETTE EDUCATIO	1002140005000	389	SCHOOL PSYCH SEPT '	0.00	6,677.84
A101	51719	10/13/26	12626	A&E SECURITY & ELEC	1002542005000	322	SHS FIRE PANEL	0.00	1,334.50
A101	51721	10/13/26	17476	CINTAS CORPORATION	1002542116000	410	FCS 10/6	0.00	492.37
A101	51721	10/13/26	17476	CINTAS CORPORATION	1002542620000	410	SHS 10/6	0.00	217.70
A101	51721	10/13/26	17476	CINTAS CORPORATION	1002542005000	324	UNIFORMS 10/6	0.00	117.49
TOTAL CHECK								0.00	827.56
A101	51724	10/13/26	15507	MID COLUMBIA BUS CO	1002552005000	331	HOME / SCHOOL SEPT'	0.00	41,607.20
A101	51724	10/13/26	15507	MID COLUMBIA BUS CO	1002558005320	331	SPED SEPT '26	0.00	23,044.50
A101	51724	10/13/26	15507	MID COLUMBIA BUS CO	1002552620620	331	SHS FIELD SEPT '26	0.00	178.60
A101	51724	10/13/26	15507	MID COLUMBIA BUS CO	1002552116116	332		0.00	1,866.05
A101	51724	10/13/26	15507	MID COLUMBIA BUS CO	1002552620620	332	SHS CO-CURR SEPT '2	0.00	3,493.89
TOTAL CHECK								0.00	70,190.24
A101	51725	10/13/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #5731231000 10/	0.00	171.51
A101	51726	10/13/26	17635	PRIMO BRANDS	1002310005000	410	WATER	0.00	76.95
A101	51726	10/13/26	17635	PRIMO BRANDS	1002190005050	410	WATER	0.00	10.99
TOTAL CHECK								0.00	87.94
A101	51730	10/13/26	17256	RECOLOGY WESTERN OR	1002542116000	328	FCS ACT #8100566205	0.00	17.91
A101	51730	10/13/26	17256	RECOLOGY WESTERN OR	1002542116000	328	FCS ACT #8100566205	0.00	379.91
A101	51730	10/13/26	17256	RECOLOGY WESTERN OR	1002542116000	328	FCS ACT#8100566205	0.00	541.22
TOTAL CHECK								0.00	939.04
A101	51731	10/13/26	17256	RECOLOGY WESTERN OR	1002542620000	328	SHS ACT #8100570875	0.00	811.61
A101	51731	10/13/26	17256	RECOLOGY WESTERN OR	1002542005000	328	DO ACT #8100570875	0.00	125.00
TOTAL CHECK								0.00	936.61
A101	51732	10/13/26	17256	RECOLOGY WESTERN OR	1002542116000	328	FCS ACT #8100545719	0.00	226.35
A101	51733	10/13/26	02586	STUCK ELECTRIC CO	1002542116000	322	FCS CREDIT 7/8	0.00	-421.84
A101	51733	10/13/26	02586	STUCK ELECTRIC CO	1002542116000	322	FCS 10/6	0.00	704.00
TOTAL CHECK								0.00	282.16
A101	51735	10/13/26	16528	US BANK EQUIPMENT F	1001250005320	355	SP KYOCERA	0.00	166.75
A101	51735	10/13/26	16528	US BANK EQUIPMENT F	1001250005320	355	FCS KYOCERA	0.00	166.75
A101	51735	10/13/26	16528	US BANK EQUIPMENT F	1001250005320	355	DO KYOCERA	0.00	260.05
A101	51735	10/13/26	16528	US BANK EQUIPMENT F	1001250005320	355	FCS KYOCERA	0.00	573.70
A101	51735	10/13/26	16528	US BANK EQUIPMENT F	1001250005320	355	SHS KYOCERA	0.00	166.75
TOTAL CHECK								0.00	1,334.00

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51736	10/13/26	17071	US BANK/10	1002520005000	640	SUPPLY	0.00	0.40
A101	51736	10/13/26	17071	US BANK/10	1001250010320	353	POSTAGE - SHAPA	0.00	12.90
A101	51736	10/13/26	17071	US BANK/10	1001250618320	410	SUPPLY SPED	0.00	214.97
A101	51736	10/13/26	17071	US BANK/10	1002410620000	353	POSTAGE SHS	0.00	51.60
A101	51736	10/13/26	17071	US BANK/10	1001131620131	410	MUSIC EQUIPMENT	0.00	37.00
A101	51736	10/13/26	17071	US BANK/10	1001122116000	410	ATHLETIC SUPPLY	0.00	77.66
TOTAL CHECK								0.00	394.53
A101	51738	10/13/26	17274	US BANK/16	1002410116000	470	QUICKBOOKS	0.00	38.00
A101	51738	10/13/26	17274	US BANK/16	1002410620000	470	QUICKBOOKS	0.00	38.00
A101	51738	10/13/26	17274	US BANK/16	1002310005000	410	DO SUPPLY	0.00	55.94
A101	51738	10/13/26	17274	US BANK/16	1002490005000	389	FIELD PRINT	0.00	25.00
A101	51738	10/13/26	17274	US BANK/16	1002542116000	410	SUPPLY	0.00	392.34
A101	51738	10/13/26	17274	US BANK/16	1002660005000	410	TECHNOLOGY SUPPLY	0.00	27.16
A101	51738	10/13/26	17274	US BANK/16	1002410116000	353	FCS POSTAGE	0.00	49.41
A101	51738	10/13/26	17274	US BANK/16	1001122116000	640	FCS	0.00	164.50
A101	51738	10/13/26	17274	US BANK/16	1001111137050	410	FCS SUPPLY	0.00	1,276.82
A101	51738	10/13/26	17274	US BANK/16	1001121116060	410	SCIENCE MIDDLE SCHO	0.00	82.42
A101	51738	10/13/26	17274	US BANK/16	1001121116060	410	SCIENCE MIDDLE SCHO	0.00	78.20
A101	51738	10/13/26	17274	US BANK/16	1001132620000	640	CROSS COUNTRY FEES	0.00	216.00
A101	51738	10/13/26	17274	US BANK/16	1001132620000	640	CROSS COUNTRY	0.00	273.50
A101	51738	10/13/26	17274	US BANK/16	1002134116000	410	HEALTH ROOM SUPPLIE	0.00	121.67
A101	51738	10/13/26	17274	US BANK/16	1002134116000	410	HEALTH ROOM SUPPLIE	0.00	287.13
A101	51738	10/13/26	17274	US BANK/16	1001111137130	410	MUSIC MIDDLE SCHOOL	0.00	414.09
A101	51738	10/13/26	17274	US BANK/16	1002410137000	410	PBIS SUPPLY	0.00	502.95
A101	51738	10/13/26	17274	US BANK/16	1002222116000	410	LIBRARY SUPPLY	0.00	50.68
A101	51738	10/13/26	17274	US BANK/16	1002520005000	389	SHREDDING	0.00	1,987.25
A101	51738	10/13/26	17274	US BANK/16	1002520005000	340	CHART OF ACCOUNTS I	0.00	85.00
A101	51738	10/13/26	17274	US BANK/16	1002520005000	340	2026 ANNUAL GOVERNM	0.00	275.00
A101	51738	10/13/26	17274	US BANK/16	1001111137050	460	WREN 29"W X 57"L TR	0.00	1,092.24
A101	51738	10/13/26	17274	US BANK/16	1001111137050	460	SHIPPING	0.00	439.05
A101	51738	10/13/26	17274	US BANK/16	1001131620050	420	LITTLE FIRES EVERYW	0.00	27.96
A101	51738	10/13/26	17274	US BANK/16	1001131620050	420	THE STRANGE CASE OF	0.00	85.25
A101	51738	10/13/26	17274	US BANK/16	1001131620050	420	THE HOUSE ON MANGO	0.00	29.60
TOTAL CHECK								0.00	8,115.16
A101	51740	10/13/26	17380	WEST VALLEY BULLETI	1002310005000	354	ADS SEPT '26	0.00	520.00
A101	51742	10/21/26	15927	CENTURY LINK/AZ	1002190005050	351	FCS #314225840 10/	0.00	68.39
A101	51742	10/21/26	15927	CENTURY LINK/AZ	1002190005050	351	FCS #446533202 10/	0.00	323.40
A101	51742	10/21/26	15927	CENTURY LINK/AZ	1002410620000	351	SHS #313747293 10/	0.00	101.74
A101	51742	10/21/26	15927	CENTURY LINK/AZ	1002321005000	351	DO, ANNEX PHONE	0.00	323.41
TOTAL CHECK								0.00	816.94
A101	51743	10/21/26	17476	CINTAS CORPORATION	1002542620000	410	SHS 10/20	0.00	217.70
A101	51743	10/21/26	17476	CINTAS CORPORATION	1002542620000	410	SHS 10/13	0.00	217.70
A101	51743	10/21/26	17476	CINTAS CORPORATION	1002542005000	324	UNIFORMS 10/13	0.00	117.49
A101	51743	10/21/26	17476	CINTAS CORPORATION	1002542005000	324	UNIFORMS 10/20	0.00	117.49
TOTAL CHECK								0.00	670.38
A101	51744	10/21/26	17476	CINTAS CORPORATION	1002542116000	410	FCS 10/13	0.00	158.63

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51745	10/21/26	17476	CINTAS CORPORATION	1002542116000	410	FCS 10/20	0.00	492.37
A101	51746	10/21/26	15041	GARRETT HEMANN ROBE	1002310005000	382	LEGAL THRU 10/13	0.00	660.00
A101	51747	10/21/26	17498	HASCO STATIONS, LLC	1002552005011	410	FUEL THRU 10/15	0.00	182.07
A101	51747	10/21/26	17498	HASCO STATIONS, LLC	1002558005320	322	SPED FUEL THRU 10/1	0.00	80.00
TOTAL CHECK								0.00	262.07
A101	51748	10/21/26	17407	JOSTENS	1001131620050	410	CORD SASH	0.00	37.00
A101	51748	10/21/26	17407	JOSTENS	1001131620050	410	TASSELS CORDS	0.00	96.00
A101	51748	10/21/26	17407	JOSTENS	1001131620050	410	MEDALS SEALS TASSEL	0.00	107.74
TOTAL CHECK								0.00	240.74
A101	51749	10/21/26	17532	KINGS VALLEY CHARTE	1001122116000	389	FCS XC 10/15	0.00	40.00
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #7734220000 10/	0.00	42.47
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #1038610000 10/	0.00	64.78
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #1611690000 10/	0.00	365.80
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #6758520000 10/	0.00	1,080.17
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #8847290000 10/	0.00	2,541.70
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1001250618320	325	DLC #6038221000 10/	0.00	248.31
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1002542116000	325	FCS #0038610000 10/	0.00	651.49
A101	51750	10/21/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #7721670000 10/	0.00	24.36
TOTAL CHECK								0.00	5,019.08
A101	51751	10/21/26	02310	SALEM-KEIZER SCHOOL	1002310005000	410	SUPPLY	0.00	110.00
A101	51751	10/21/26	02310	SALEM-KEIZER SCHOOL	1002310005000	410	SUPPLY	0.00	235.82
TOTAL CHECK								0.00	345.82
A101	51752	10/21/26	16517	SOLUTIONS YES	1002410116000	355	FCS UP B/W 7/12-10/	0.00	291.82
A101	51752	10/21/26	16517	SOLUTIONS YES	1002410137000	355	FCS LOW B/W 7 - 10	0.00	1,098.27
A101	51752	10/21/26	16517	SOLUTIONS YES	1002410620000	355	SHS B/W 7-12-10/11	0.00	474.31
A101	51752	10/21/26	16517	SOLUTIONS YES	1002410620000	355	SHS COLOR 7 - 10	0.00	218.29
A101	51752	10/21/26	16517	SOLUTIONS YES	1001250005320	355	SP B/W 7/12-10/11	0.00	89.22
A101	51752	10/21/26	16517	SOLUTIONS YES	1001250005320	355	SP COLOR COPIES	0.00	13.20
A101	51752	10/21/26	16517	SOLUTIONS YES	1002310005000	355	DO BLACK/WHITE COPI	0.00	95.66
A101	51752	10/21/26	16517	SOLUTIONS YES	1002310005000	355	DO COLOR COPIES	0.00	316.88
TOTAL CHECK								0.00	2,597.65
A101	51757	10/21/26	17398	DEREK TRIPP	1002240005000	340	MILE 8/26-10/9/26	0.00	6.46
A101	51758	10/21/26	16375	USA MECHANICAL	1002542005000	389	SHS BOILER MAIN 10/	0.00	2,783.00
A101	51759	10/21/26	16330	WALTER E NELSON CO	1002542116000	410	SOSLM017637 10/13	0.00	788.68
A101	51759	10/21/26	16330	WALTER E NELSON CO	1002542620000	410	SOSLM017637 10/13	0.00	200.00
A101	51759	10/21/26	16330	WALTER E NELSON CO	1002542005000	410	SOSLM017666 10/14	0.00	42.05
TOTAL CHECK								0.00	1,030.73
A101	51761	10/21/26	02955	WILLAMINA HIGH SCHO	1001132620000	640	SHS 10/8 XC WILL IN	0.00	120.00

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51774	10/26/26	03087	OSEA	100	L472.302	DED:5003 OSEA ADD'L	0.00	142.20
A101	51774	10/26/26	03087	OSEA	100	L472.302	DED:5001 OSEA DUES	0.00	2,115.84
TOTAL CHECK								0.00	2,258.04
A101	51777	10/27/26	16441	CENTURY LINK - NC	1002410620000	351	SHS #320155978 10/2	0.00	66.41
A101	51778	10/27/26	17681	CITY OF MCMINNVILLE	1002410137000	340	FCS 10/26-29/2026 S	0.00	778.00
A101	51779	10/27/26	16404	COSA	1002321005000	340	LAW CONF VICKERY	0.00	300.00
A101	51780	10/27/26	00681	DAVISON AUTO PARTS	1002542116000	410	SUPPLY TO 10/25	0.00	43.11
A101	51780	10/27/26	00681	DAVISON AUTO PARTS	1002542620000	410	SUPPLY TO 10/25	0.00	43.11
TOTAL CHECK								0.00	86.22
A101	51781	10/27/26	16143	RUBEN CRUZ	1002542005000	389	FCS 9/20 10/4/26	0.00	600.00
A101	51782	10/27/26	01794	NORTHWEST NATURAL G	1002542116000	326	FCS #2201-2 10/19	0.00	32.14
A101	51782	10/27/26	01794	NORTHWEST NATURAL G	1002542116000	326	FCS #1407699-6 10/1	0.00	630.85
A101	51782	10/27/26	01794	NORTHWEST NATURAL G	1002542620000	326	SHS #2247-5 10/16	0.00	620.41
A101	51782	10/27/26	01794	NORTHWEST NATURAL G	1002542005000	326	DO #2361-4 10/16	0.00	58.91
TOTAL CHECK								0.00	1,342.31
A101	51783	10/27/26	02043	PORTLAND GENERAL EL	1002542116000	325	FCS #9949211000 10/	0.00	7,120.49
A101	51783	10/27/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #0059211000 10/	0.00	202.71
A101	51783	10/27/26	02043	PORTLAND GENERAL EL	1002542620000	325	SHS #0905290000 10/	0.00	265.97
A101	51783	10/27/26	02043	PORTLAND GENERAL EL	1002542005000	325	DO #0742760000 10/1	0.00	123.57
A101	51783	10/27/26	02043	PORTLAND GENERAL EL	1001250618320	325	ANNEX #2649280000 1	0.00	100.27
TOTAL CHECK								0.00	7,813.01
A101	51785	10/27/26	16528	US BANK EQUIPMENT F	1002410620000	355	SHS KYOCERA	0.00	96.00
A101	51787	10/27/26	17222	US BANK/13	1002190005050	353	POSTAGE SPED	0.00	39.25
A101	51787	10/27/26	17222	US BANK/13	1002190005050	410	OFFICE SUPPLY	0.00	286.98
A101	51787	10/27/26	17222	US BANK/13	1002520005000	640	CREATIVE AGENCY 10	0.00	5.00
TOTAL CHECK								0.00	331.23
A101	51788	10/27/26	17224	US BANK/15	1002410620000	353	POSTAGE SHS	0.00	12.90
A101	51788	10/27/26	17224	US BANK/15	1002410620000	410	SUPPLY	0.00	231.76
A101	51788	10/27/26	17224	US BANK/15	1001131620131	410	JW PEPPER SHS	0.00	25.00
A101	51788	10/27/26	17224	US BANK/15	1001131620130	640	OMEA 2027 RAYBECK	0.00	22.00
A101	51788	10/27/26	17224	US BANK/15	1001131620050	371	COLLEGE BOOK	0.00	23.00
TOTAL CHECK								0.00	314.66
A101	V51687	10/02/26	10094	AMERICAN FIDELITY A	100	L472.002	FLEX	0.00	250.00
A101	V51687	10/02/26	10094	AMERICAN FIDELITY A	100	L472.003	FLEX	0.00	528.02
TOTAL CHECK								0.00	778.02
A101	V51688	10/02/26	15648	OEBB	100	L472.001	2026 10 OEBB	0.00	489.61
A101	V51688	10/02/26	15648	OEBB	100	L473.110	2026 10 OEBB	0.00	133,266.57
TOTAL CHECK								0.00	133,756.18

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	V51689	10/02/26	17621	PFML- AMERICAN FIDE	100	L471.007	DED:0970 PD LV OR	0.00	5,575.04
A101	V51718	10/07/26	02037	OREGON PERS/EMPLOYE	100	L473.001	DED:1011 PERS	0.00	23,324.17
A101	V51718	10/07/26	02037	OREGON PERS/EMPLOYE	100	L473.002	DED:1000 PERS	0.00	31,902.64
A101	V51718	10/07/26	02037	OREGON PERS/EMPLOYE	100	L473.000	DED:1012 PERS	0.00	113,984.61
TOTAL CHECK								0.00	169,211.42
A101	V51762	10/26/26	03048	AFLAC	100	L472.006	DED:2066 AFLAC	0.00	194.74
A101	V51763	10/26/26	10094	AMERICAN FIDELITY A	100	L472.003	DED:2069 AF FLEX	0.00	778.02
A101	V51764	10/26/26	10097	AMERICAN FIDELITY A	100	L472.039	DED:4010 ROTH IRA	0.00	250.00
A101	V51764	10/26/26	10097	AMERICAN FIDELITY A	100	L472.038	DED:4003 DEF COMP	0.00	1,300.00
A101	V51764	10/26/26	10097	AMERICAN FIDELITY A	100	L472.033	DED:4004 TSA	0.00	6,130.00
TOTAL CHECK								0.00	7,680.00
A101	V51765	10/26/26	16055	AMERICAN FIDELITY H	100	L472.011	DED:2035 HSA EMPEE	0.00	370.00
A101	V51765	10/26/26	16055	AMERICAN FIDELITY H	100	L472.011	DED:2033 HSA	0.00	8,055.29
TOTAL CHECK								0.00	8,425.29
A101	V51766	10/26/26	16905	AXA-EQUITABLE	100	L472.035	DED:4009 TSA	0.00	350.00
A101	V51767	10/26/26	16768	HRA VEBA TRUST CONT	100	L472.012	DED:2034 HRA	0.00	16,832.50
A101	V51768	10/26/26	03084	OEA-NEA/OREGON EDUC	100	L472.300	DED:5000 OEA DUES	0.00	4,635.09
A101	V51769	10/26/26	02037	OREGON PERS/EMPLOYE	100	L472.020	DED:2064 PERS VOL	0.00	127.28
A101	V51770	10/26/26	11984	TEXAS LIFE INSURANC	100	L472.051	DED:3000 LIFE INS	0.00	2,153.97
A101	V51771	10/26/26	16768	HRA VEBA TRUST CONT	100	L472.012	09/26 PR ADD'L	0.00	412.50
A101	V51772	10/26/26	11747	INTERNAL REVENUE SE	100	L471.003	Q4/26 MEDICARE	0.00	15,724.30
A101	V51772	10/26/26	11747	INTERNAL REVENUE SE	100	L471.001	Q4/26 FED W/H	0.00	41,834.29
A101	V51772	10/26/26	11747	INTERNAL REVENUE SE	100	L471.003	Q4/26 FICA	0.00	67,234.94
TOTAL CHECK								0.00	124,793.53
A101	V51773	10/26/26	03099	OREGON DEPT OF REVE	100	L473.004	Q4/26 WBFA	0.00	25.20
A101	V51773	10/26/26	03099	OREGON DEPT OF REVE	100	L472.010	Q4/26 WBFA ER PART	0.00	107.80
A101	V51773	10/26/26	03099	OREGON DEPT OF REVE	100	L471.005	Q4/26 WBFA EE PART	0.00	108.06
A101	V51773	10/26/26	03099	OREGON DEPT OF REVE	100	L471.006	Q4/26 TRANSIT	0.00	553.08
A101	V51773	10/26/26	03099	OREGON DEPT OF REVE	100	L471.002	Q4/26 STATE W/H	0.00	35,345.00
TOTAL CHECK								0.00	36,139.14
A101	V51775	10/27/26	15899	SHERIDAN ALL PREP	1001288005320	360	SAP SSF OCT '26 SPE	0.00	38,215.25
A101	V51775	10/27/26	15899	SHERIDAN ALL PREP	1001288005000	360	SAP SSF OCT '26	0.00	339,365.17
TOTAL CHECK								0.00	377,580.42
A101	V51789	10/30/26	10088	AMERICAN FIDELITY A	100	L472.008	DED:2068 AMER PREM	0.00	2,900.48
A101	V51789	10/30/26	10088	AMERICAN FIDELITY A	100	L472.009	DED:2067 AMER FIDEL	0.00	5,835.90
TOTAL CHECK								0.00	8,736.38

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	V51790	10/30/26	17621	PFML- AMERICAN FIDE	100	L471.007	DED:0970 PD LV OR	0.00	5,477.68
TOTAL CASH ACCOUNT								0.00	1,060,172.21
TOTAL FUND								0.00	1,060,172.21

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 204 - HIGH SCHOOL SUCCESS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51723	10/13/26	01206	INDUSTRIAL WELDING	2041299620050	410	TANK RENTAL 9/30	0.00	5.00
A101	51738	10/13/26	17274	US BANK/16	2041299620050	410	SUPPLY HSS BUSINES	0.00	1,042.00
TOTAL CASH ACCOUNT								0.00	1,047.00
TOTAL FUND								0.00	1,047.00

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 207 - ESD

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51776	10/27/26	15168	ADAM DELATTE	2072240005050	340	MILEAGE BEND OR SUI	0.00	241.68
TOTAL CASH ACCOUNT								0.00	241.68
TOTAL FUND								0.00	241.68

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 215 - SIA GRANT

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51717	10/06/26	16315	YAMHILL COUNTY HEAL	2152143005050	389	B/H SEPT '26	0.00	10,330.10
A101	51786	10/27/26	17220	US BANK/11	2151121116000	470	ED PUZZLE MONTHLY S	0.00	30.00
TOTAL CASH ACCOUNT								0.00	10,360.10
TOTAL FUND								0.00	10,360.10

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 216 - 2026-27 TITLE IA

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	15741	10/15/26	15012	DELL MARKETING LP	2161272137000	480	DELL PRO 14 PLUS PB	0.00	6,271.90
A101	51717	10/06/26	16315	YAMHILL COUNTY HEAL	2162143005000	389	B/H SEPT '25	0.00	5,160.40
A101	51736	10/13/26	17071	US BANK/10	2161272137000	410	TITLE IX SUPPLY	0.00	92.98
A101	51738	10/13/26	17274	US BANK/16	2161272137365	410	FRIDAY ENRICHMENT	0.00	95.70
TOTAL CASH ACCOUNT								0.00	11,620.98
TOTAL FUND								0.00	11,620.98

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 232 - SCHOOL HEALTH SVS GRANT

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51738	10/13/26	17274	US BANK/16	2322690005362	410	SCHOOL BASED HEALTH	0.00	65.57
TOTAL CASH ACCOUNT								0.00	65.57
TOTAL FUND								0.00	65.57

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 254 - EARLY LITERACY GRANT

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51707	10/06/26	16731	REALLY GREAT READIN	2541111137000	420	ICRA_ORBITSW ORBIT	0.00	3,720.00
A101	51707	10/06/26	16731	REALLY GREAT READIN	2541111137000	420	25_ORBITLP ORBIT	0.00	1,400.00
A101	51707	10/06/26	16731	REALLY GREAT READIN	2541111137000	420	ORBITOL ORBIT ONL	0.00	440.00
A101	51707	10/06/26	16731	REALLY GREAT READIN	2541111137000	420	ORBITPOST SET OF	0.00	140.00
A101	51707	10/06/26	16731	REALLY GREAT READIN	2541111137000	420	SYBSM MAGNETIC SYL	0.00	720.00
A101	51707	10/06/26	16731	REALLY GREAT READIN	2541111137000	420	SHIPPING & HANDLING	0.00	598.00
TOTAL CHECK								0.00	7,018.00
A101	51752	10/21/26	16517	SOLUTIONS YES	2541111137000	410	FCS COLOR (LINE 4)	0.00	1,071.91
TOTAL CASH ACCOUNT								0.00	8,089.91
TOTAL FUND								0.00	8,089.91

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 270 - FFV PROGRAM

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51695	10/06/26	17669	CARUSO PRODUCE INC	2703100116000	450	FCS 9/30 FFVP	0.00	633.55
A101	51741	10/21/26	17669	CARUSO PRODUCE INC	2703100116000	450	FCS 10/13 FFVP CRED	0.00	-141.40
A101	51741	10/21/26	17669	CARUSO PRODUCE INC	2703100116000	450	FCS 10/14 FFVP	0.00	270.70
A101	51741	10/21/26	17669	CARUSO PRODUCE INC	2703100116000	450	FCS 10/7 FFVP	0.00	420.50
TOTAL CHECK								0.00	549.80
TOTAL CASH ACCOUNT								0.00	1,183.35
TOTAL FUND								0.00	1,183.35

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 271 - FOOD SERVICE

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51692	10/06/26	16851	AUTO-CHLOR SYSTEM	2713100116000	324	FCS 9/24	0.00	31.25
A101	51692	10/06/26	16851	AUTO-CHLOR SYSTEM	2713100620000	324	SHS 9/24	0.00	257.25
TOTAL CHECK								0.00	288.50
A101	51695	10/06/26	17669	CARUSO PRODUCE INC	2713100116000	450	FCS 10/5 NSLP CRED	0.00	-47.15
A101	51695	10/06/26	17669	CARUSO PRODUCE INC	2713100116000	450	FCS 9/30 NSLP	0.00	425.35
TOTAL CHECK								0.00	378.20
A101	51711	10/06/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 10/1	0.00	269.21
A101	51711	10/06/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 9/29	0.00	650.83
A101	51711	10/06/26	15118	SPRING VALLEY DAIRY	2713100620000	450	SHS 9/29	0.00	154.61
TOTAL CHECK								0.00	1,074.65
A101	51712	10/06/26	02625	SYSCO FOOD SERVICES	2713100116000	450	FCS 9/28 CREDIT	0.00	-1,325.79
A101	51712	10/06/26	02625	SYSCO FOOD SERVICES	2713100116000	450	FCS 9/28	0.00	22.74
A101	51712	10/06/26	02625	SYSCO FOOD SERVICES	2713100116000	450	FCS 10/5	0.00	1,822.45
A101	51712	10/06/26	02625	SYSCO FOOD SERVICES	2713100116000	450	FCS 9/28	0.00	2,225.79
A101	51712	10/06/26	02625	SYSCO FOOD SERVICES	2713100620000	450	SHS 9/30	0.00	25.97
A101	51712	10/06/26	02625	SYSCO FOOD SERVICES	2713100620000	450	SHS 10/5	0.00	873.34
A101	51712	10/06/26	02625	SYSCO FOOD SERVICES	2713100620000	450	SHS 9/28	0.00	936.16
TOTAL CHECK								0.00	4,580.66
A101	51715	10/06/26	03702	WILLAMETTE EDUCATIO	2713100116000	319	EDUSTAFF JUL - SEP	0.00	79.63
A101	51720	10/13/26	17669	CARUSO PRODUCE INC	2713100620000	450	SHS 10/7	0.00	606.85
A101	51722	10/13/26	15986	GOODY MAN DISTRIBUT	2713100620000	450	SHS 10/8	0.00	63.30
A101	51734	10/13/26	02625	SYSCO FOOD SERVICES	2713100116000	450	FCS 10/12	0.00	1,836.87
A101	51734	10/13/26	02625	SYSCO FOOD SERVICES	2713100620000	450	SHS 10/12	0.00	1,150.64
TOTAL CHECK								0.00	2,987.51
A101	51739	10/13/26	17677	VANDERPOOL MECHANIC	2713100620000	322	SHS 10/5	0.00	624.50
A101	51741	10/21/26	17669	CARUSO PRODUCE INC	2713100620000	450	SHS 10/14 NSLP	0.00	526.00
A101	51741	10/21/26	17669	CARUSO PRODUCE INC	2713100116000	450	FCS 10/14 NSLP	0.00	142.65
A101	51741	10/21/26	17669	CARUSO PRODUCE INC	2713100116000	450	FCS 10/7 NSLP	0.00	631.80
A101	51741	10/21/26	17669	CARUSO PRODUCE INC	2713100116000	450	FCS 10/14 NSLP	0.00	917.95
TOTAL CHECK								0.00	2,218.40
A101	51753	10/21/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 10/13	0.00	327.45
A101	51753	10/21/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 10/6	0.00	547.20
A101	51753	10/21/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 10/15	0.00	567.84
A101	51753	10/21/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 10/8	0.00	589.24
A101	51753	10/21/26	15118	SPRING VALLEY DAIRY	2713100620000	450	SHS 10/13	0.00	99.30
A101	51753	10/21/26	15118	SPRING VALLEY DAIRY	2713100620000	450	SHS 10/6	0.00	162.76
TOTAL CHECK								0.00	2,293.79
A101	51754	10/21/26	02625	SYSCO FOOD SERVICES	2713100116000	450	FCS 10/19	0.00	433.32
A101	51754	10/21/26	02625	SYSCO FOOD SERVICES	2713100116000	450	FCS 10/19	0.00	2,350.61
TOTAL CHECK								0.00	2,783.93

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 271 - FOOD SERVICE

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51755	10/21/26	02625	SYSCO FOOD SERVICES	2713100620000	450	SHS 10/19	0.00	276.68
A101	51756	10/21/26	02625	SYSCO FOOD SERVICES	2713100620000	450	SHS 10/19	0.00	907.73
A101	51760	10/21/26	03702	WILLAMETTE EDUCATIO	2713100005000	470	NUTRITION SERVICES	0.00	1,512.50
A101	51784	10/27/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 10/22	0.00	204.58
A101	51784	10/27/26	15118	SPRING VALLEY DAIRY	2713100116000	450	FCS 10/20	0.00	576.97
A101	51784	10/27/26	15118	SPRING VALLEY DAIRY	2713100620000	450	SHS 10/20	0.00	126.92
TOTAL CHECK								0.00	908.47
TOTAL CASH ACCOUNT								0.00	21,585.30
TOTAL FUND								0.00	21,585.30

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 280 - OTHER GRANTS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51694	10/06/26	17607	CAMP LUTHERWOOD ORE	2801121116255	340	FCS 5/17-5/19/26	0.00	750.00
A101	51694	10/06/26	17607	CAMP LUTHERWOOD ORE	2801121116255	340	FCS 1/2 PAYMENT	0.00	10,000.00
TOTAL CHECK								0.00	10,750.00
A101	51705	10/06/26	15359	MITCH CHADWICK	2801111000371	410	FCS FISH WATER 9/2	0.00	12.90
TOTAL CASH ACCOUNT								0.00	10,762.90
TOTAL FUND								0.00	10,762.90

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 281 - PERS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	V51688	10/02/26	15648	OEBB	2812700005000	240	2026 10 OEBB	0.00	283.24
TOTAL CASH ACCOUNT								0.00	283.24
TOTAL FUND								0.00	283.24

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 403 - CAPITAL PROJECTS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51706	10/06/26	17593	PNW ENERGY GROUP LL	4032542005000	542	PHASE 3 FCS COMPLE	0.00	31,137.50
TOTAL CASH ACCOUNT								0.00	31,137.50
TOTAL FUND								0.00	31,137.50

SELECTION CRITERIA: transact.yr='27' and transact.period='4'
ACCOUNTING PERIOD: 5/27

FUND - 405 - 2025 BOND PROJECT

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101	51693	10/06/26	17658	BUREAU OF LABOR AND	4054150137903	640	NW CONTROLS - WP3 F	0.00	250.00
A101	51727	10/13/26	17631	PROFESSIONAL ROOF C	4054150620902	389	WP2 SHS SEPT '26	0.00	1,267.99
A101	51728	10/13/26	17631	PROFESSIONAL ROOF C	4054150137904	389	WP4 FCS OG SEPT '26	0.00	6,034.24
A101	51729	10/13/26	17616	R&C MANAGEMENT GROU	4054150620902	389	WP2 SHS SEPT '26	0.00	3,500.00
A101	51729	10/13/26	17616	R&C MANAGEMENT GROU	4054150137903	389	WP3 FCS SEPT '26	0.00	1,923.00
A101	51729	10/13/26	17616	R&C MANAGEMENT GROU	4054150137904	389	WP4 FCS OG SEPT '26	0.00	3,500.00
A101	51729	10/13/26	17616	R&C MANAGEMENT GROU	4054190005000	389	PROGRAM MGT SEPT '2	0.00	1,500.00
TOTAL CHECK								0.00	10,423.00
TOTAL CASH ACCOUNT								0.00	17,975.23
TOTAL FUND								0.00	17,975.23
TOTAL REPORT								0.00	1,174,524.97

AFPlanServ®
a different opinion

Hello,

AFPlanServ® is pleased to provide a restated Internal Revenue Service (IRS) pre-approved 403(b) Plan Document designed specifically for public school governmental plans. To keep your Plan Document current and compliant, your organization will need to adopt this restated version by **December 31, 2026**.

Why This Update Matters

Using an IRS pre-approved 403(b) Plan Document can help:

- Maintain compliance with current IRS requirements.
- Provide a Plan Document tailored to public school governmental employers.
- Offer additional protection in the event of an IRS review or audit.

This restated document does not yet include SECURE 2.0 amendments, since those Plan Document updates are not required until **December 31, 2029.** Those amendments are scheduled to be made in the next IRS document review cycle expected in 2028. AFPlanServ will continue administering the SECURE 2.0 provisions based on the elections your organization made in 2023. If you have questions about these provisions, please contact us at info@afplanserv.com or by calling 1-866-560-6415.

Next Steps

You should amend and restate your existing 403(b) Plan by adopting the updated pre-approved version. Attached are the following documents for your review:

1. AFPlanServ Non-Standardized Pre-Approved 403(b) Plan Document
2. Adoption Agreement
3. IRS Determination Letter

We recommend you have these documents reviewed by your legal counsel prior to execution. After any required board approval has been obtained, please sign and date the Adoption Agreement and return it using the provided Adobe Sign link.

Important Reminder

To maintain compliance with IRS requirements, the Adoption Agreement must be executed by **December 31, 2026**. Please retain a copy of the signed Adoption Agreement, Plan Document, and IRS Determination Letter with your organization's permanent 403(b) Plan records.

Thank you for your partnership and assistance in completing this update. If you have any questions, please contact us at **info@afplanserv.com** or **1-866-560-6415**. We're happy to help.

Sincerely,
AFPlanServ

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
1111 Constitution Ave., NW
Washington, DC 20224

Date:
11/29/2024
Employer ID number:
73-0714500
Case number:
202300101
File folder number:
FFN: 31702760001-001
Letter Serial number:
Q706133a
Plan number:
01-001
Plan description:
Non-Standardized Pre-Approved 403(b) Plan
Date of submission:
05/01/2023
Person to contact:
Name: Janell Hayes
ID number: 1000203103
Telephone: 513-975-6319
Hours: 10:00 a.m. to 5:00 p.m. EST. Mon-Fri

AMERICAN FIDELITY ASSURANCE COMPANY
DBA AFPLANSERV
P.O. BOX 269008
OKLAHOMA CITY, OK 73126

Dear Applicant:

Why you're receiving this letter

In our opinion, we found the form of the plan shown above is acceptable for use by eligible employers for the benefit of their employees under Internal Revenue Code (IRC) Section 403(b).

What you need to do

You must provide to each eligible employer who adopts this plan:
. A copy of this letter.
. A copy of the approved plan.
. Copies of later amendments including their dates of adoption.
. The plan provider's contact information including their address and telephone number.

What you should know

Our opinion relates only to the satisfaction of the plan's form with the requirements of IRC Section 403(b) contained in the 2022 Cumulative List of Notice 2022-8, 2022-7 Internal Revenue Bulletin (IRB) 491, and certain other requirements of IRC Section 403(b) as detailed in Section 13 of Revenue Procedure (Rev. Proc.) 2021-37, 2021-38 IRB 385. We didn't consider the effect of other federal or local statutes.

Our opinion on the acceptability of the form of the plan isn't a determination of an eligible employer's plan satisfying the requirements of IRC Section 403(b). An eligible employer that adopts this plan can generally rely on this letter as described and outlined below.

An eligible employer that adopts an IRC Section 403(b) nonstandardized plan may rely on this letter that the form of the plan satisfies the requirements of IRC Section 403(b) if the employer has not amended the plan other than to choose options provided under the plan or to make amendments that are described in Section 9.03 of Rev. Proc. 2021-37 relating to employer amendments that will not affect reliance.

The IRS doesn't issue a determination letter to an eligible employer who adopts this plan, except as noted in Section 25 of Rev. Proc. 2023-37, 2023-51 IRB 1491. For example, an adopting employer of a nonstandardized plan that makes amendments to the plan that are not extensive may obtain reliance that the form of the plan, as amended, satisfies the requirements of IRC Section 403(b) by requesting a determination letter using Form 5307, Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plans.

Additionally, see Section 8.02(1) - (3) of Rev. Proc. 2021-37 for exceptions with respect to IRC Sections 401(a)(4), 410(b), 414(s), and 415.

For other rules and procedures related to an IRC Section 403(b) pre-approved plan submitted for the second remedial amendment cycle, generally see Rev. Proc. 2021-37.

As stated in the plan, the provisions of this plan override any conflicting provision contained in any investment arrangements under the plan or any other documents that may be incorporated by reference into an adopting eligible employer's plan. This opinion letter doesn't cover any provisions contained in the investment arrangements or any other documents incorporated by reference outside the plan or adoption agreement, such as a collective bargaining agreement.

An eligible employer who adopts this plan may not rely on this letter when the employer:

. Uses the plan to amend or restate a plan which didn't previously meet the requirements of IRC Section 403(b).

. Adopts the plan before the opinion letter is issued.

. Doesn't correctly complete the adoption agreement or other elective provisions in the plan.

. Has any investment arrangement under the plan or any other document that may be incorporated by reference that provides that they govern if there's a conflict between their terms and the terms of the plan.

. Amends the plan other than by choosing options provided under the plan or by making amendments other than those that are described in Section 9.03 of Rev. Proc. 2021- 37 (relating to employer amendments that will not affect reliance).

Our opinion doesn't:

. Consider issues which the Department of Labor administers under Title I of the Employee Retirement Income Security Act (ERISA).

. Constitute a determination that the plan is an IRC Section 414(d) governmental plan.

. Constitute a determination that the adopting employer is a church within the meaning of IRC Section 3121(w)(3)(A) or a qualified church-controlled organization within the meaning of IRC Section 3121(w)(3)(B) (QCCO).

If this plan is not a Retirement Income Account plan described under IRC Section 403(b)(9), the adopting employer must be an eligible employer within the meaning of Treasury Regulations Section 1.403(b)-2(b)(8).

If this plan is a Retirement Income Account plan described under IRC Section 403(b)(9), the plan must either be established or maintained by a church, or a convention or association of churches, including an organization described in IRC Section 414(e)(3)(A). For a Retirement Income Account plan, the adopting employer may be a church, QCCO, non-QCCO, or minister; however, if the plan is not established by a church, or a convention or association of churches, including an organization described in IRC Section 414(e)(3)(A), the plan must be maintained by a church, or a convention or association of churches, including an organization described in IRC Section 414(e)(3)(A).

This is not a determination regarding language in the plan that reflects Section 3 of the Defense of Marriage Act, Pub. L. 104199, 110 Stat. 2419 (DOMA) or U.S. v. Windsor, 570 U.S. 12 (2013), which invalidated Section 3 of DOMA, except to the extent that the definition of spouse is relevant for purposes of required minimum distributions under IRC Section 401(a)(9) and spousal rollover rights under IRC Section 402(c)(9).

This letter doesn't rule on whether this plan meets any requirements that apply due to a plan's coverage of multiple employers that are not in a single controlled group.

A pre-approved plan restatement that generally is effective as of a certain date should not be treated as superseding a

previously adopted interim plan amendment that is effective before or after the restatement's effective date and that has not been incorporated or reflected in the restatement, provided that the pre-approved plan is operated in a manner consistent with the interim plan amendment. A plan is presumed to be operating in compliance with an interim plan amendment in any case in which the operation of the plan cannot be determined.

Who can you contact

If you, the pre-approved plan provider, have questions, you can call the telephone number at the top of the first page of this letter. This number is only for the provider's use. Individual participants or adopting eligible employers with questions about the plan should contact you.

If you prefer, you can write to the address at the top of the first page of this letter. When you write, include a copy of this letter, your telephone number and the hours we can reach you.

Let us know if you change or stop sponsorship of this plan.

Keep this letter for your records.

Sincerely,

Daniel Dragoo
Director, EP Rulings & Agreements

AFPlanServ 403(b)
Nonstandardized Pre-approved
Plan Document

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SECTION 1
DEFINITIONS

As used in this Plan, the following words and phrases shall have the meanings set forth herein unless a different meaning is clearly required by the context:

1.1 Account

"Account" means the account maintained for the benefit of any Participant or Beneficiary under an Investment Arrangement.

1.2 Account Balance

"Account Balance" means the total benefit to which a Participant or Beneficiary is entitled under an Investment Arrangement, taking into account all contributions made to the Investment Arrangement and all earnings or losses (including expenses) that are allocable to the Participant's Account, any rollover contributions or transfers held under the Participant's Account, and any distribution made to the Participant, the Participant's Beneficiary, or any Alternate Payee. The Account Balance includes any part of the Participant's Account that is treated under the Plan as a separate contract to which section 403(c) (or another applicable provision of the Internal Revenue Code) applies.

1.3 Accumulated Benefit

"Accumulated Benefit" means the sum of Participant's or Beneficiary's Account Balance's under all Investment Arrangements under the Plan.

1.4 Administrator

"Administrator" means the person, committee, or organization selected in the Adoption Agreement to administer the Plan. If no Administrator is identified in the Adoption Agreement, then the Employer is the Administrator. Functions of the Administrator, including those described in the Plan, may be performed by Vendors, designated agents of the Administrator, or others (including Employees a substantial portion of whose duties is administration of the Plan) pursuant to the terms of Investment Arrangements, written service agreements or other documents under the Plan. For this purpose, an Employee is treated as having a substantial portion of his or her duties devoted to administration of the Plan if the Employee's duties with respect to administration of the Plan are a regular part of the Employee's duties and the Employee's duties relate to Participants and Beneficiaries generally (and the Employee only performs those duties for himself or herself as a consequence of being a Participant or Beneficiary).

1.5 Annuity Contract

"Annuity Contract" means a non-transferable group or individual contract as defined in section 403(b)(1) and 401(g) of the Internal Revenue Code, established for each Participant by the Employer or by each Participant individually, that is issued by an insurance company qualified to issue annuities in a State and that includes payment in the form of an annuity.

1.6 Beneficiary

"Beneficiary" means the designated person(s) or entity(ies) entitled to receive benefits under the Plan after the death of a Participant, as identified under the terms governing each Investment Arrangement or in other records maintained under the Plan.

1.7 Custodial Account

"Custodial Account" means the group or individual custodial account or accounts, as defined in section 403(b)(7) of the Internal Revenue Code, established for each Participant by the Employer, or by each Participant individually, to hold assets of the Plan.

1.8 Compensation

"Compensation" means all of each Participant's wages, tips, and other compensation as reported on the Form W-2. Except as provided elsewhere in this Plan, Compensation shall include only that compensation which is actually paid to the Participant during the Plan Year.

A. Notwithstanding the above, Compensation shall not include any amount which is contributed by the Participant and which is not includible in the gross income of the Participant under section 125, 132(f)(4), 402(e)(3), 402(h)(1)(B), or 403(b) of the Internal Revenue Code.

B. Except as provided in section 1.401(a)(17)-1(d)(4)(ii) of the Treasury Regulations with respect to eligible Participants in governmental plans, the annual compensation of each Participant taken into account in determining allocations shall not exceed $305,000, as adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Internal Revenue Code for periods after January 1, 2022.

C. Solely for purposes of Section 5, "Compensation" includes "differential wage payments" as that term is defined in Section 3401(h) of the Internal Revenue Code, for a payment made after December 31, 2008. These amounts must be treated as compensation under section 415(c)(3) but are not required to be treated as Compensation for purposes of determining contributions and benefits under a plan.

1.9 Disabled

"Disabled" means unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or to be of long continued and indefinite duration. The permanence and degree of such impairment shall be supported by medical evidence.

For purposes of annuity contracts distributing amounts not attributable to elective deferrals, "Disabled" shall have the same meaning as above unless an alternative definition is provided in the Investment Arrangement.

1.10 Effective Date

"Effective Date" means the date this Plan, including any restatement or amendment of this Plan, is effective, as indicated in the Adoption Agreement, unless a specific Plan provision indicates a later Effective Date. If this is a restatement or amendment of a prior plan document, and the provisions of this Plan are different from the provisions of the Employer's prior plan document and, after the Effective Date of this Plan, the Employer operated in compliance with the provisions of the prior plan, the provisions of such prior plan are incorporated into this Plan for purposes of determining whether the Employer operated the Plan in compliance with its terms, provided operation in compliance with the terms of the prior plan do not violate any qualification requirements under the Code, Regulations, or other IRS guidance.

1.10 Elective Deferral

"Elective Deferral" means the Employer contributions made to the Plan at the election of the Participant in lieu of receiving cash compensation. The term "Elective Deferral" includes Roth Elective Deferrals if permitted under the Plan.

1.11 Eligibility Computation Period

"Eligibility Computation Period" means a computation period during which an Employee completes at least 1,000 Hours of Service. Furthermore:

A. For eligibility purposes, the initial computation period is the 12-consecutive month period beginning on the date the Employee first performs an Hour of Service for the Employer (the employment commencement date). The succeeding computation periods are the 12-consecutive month periods commencing with the first day of the Plan Year, beginning with the first Plan Year which commences prior to the first anniversary of the Employee's employment commencement date regardless of whether the Employee is entitled to be credited with 1,000 Hours of Service during the initial computation period. An Employee who is credited with 1,000 Hours of Service in both the initial computation period and the first Plan Year which

commences prior to the first anniversary of the Employee's employment commencement date will be credited with two Years of Service.

B. For purposes of computing an Employee's nonforfeitable right to the account balance derived from Employer contributions, the Eligibility Computation Period is the 12-consecutive month period beginning on the Employee's employment commencement date with the Employer or any Related Employer. Each subsequent 12-consecutive month period will commence on the anniversary of such date.

1.12 Employee

"Employee" means each individual who is a common law employee of the State performing services for a Public School of the State which has adopted this Plan or any other Related Employer, including an individual who is appointed or elected. This definition is not applicable unless the Employee's compensation for performing services for a Public School is paid by the State. Further, a person occupying an elective or appointive public office is not an Employee performing services for a Public School unless such office is one to which an individual is elected or appointed only if the individual has received training, or is experienced, in the field of education. A public office includes any elective or appointive office of a State.

1.13 Employer

"Employer" means the Public School named in the Adoption Agreement that has adopted the Plan. For purposes of eligibility to participate in and make contributions to the Plan, "Employer" also includes any Related Employer that is an eligible employer within the meaning of section 1.403(b)-2(b)(8)(i) of the Treasury Regulations and that is designated in the Adoption Agreement.

1.14 Employer Contributions

"Employer Contributions" means Non-elective Contributions and Matching Contributions, if any, the Employer elects to contribute to the Plan as designated in the Adoption Agreement and in accordance with Sections 4.3 and 4.4 of the Plan, subject to the age and service requirements, if any, designated in the Adoption Agreement.

1.15 Entry Date

"Entry Date" means the date designated in the Adoption Agreement on which an Employee's election of Elective Deferrals or eligibility to participate in Employer Contributions, if any, is effective, subject to the provisions of Sections 3.1 and 3.2 of the Plan.

1.16 Hour of Service

"Hour of Service" means each hour for which an Employee is paid, or entitled to payment, for the performance of duties for the Employer. These hours will be credited to the Employee for the computation period in which the duties are performed.

1.17 Investment Arrangement

"Investment Arrangement" means an Annuity Contract or Custodial Account that satisfies the requirements of section 1.403(b)-3 of the Treasury Regulations and that is issued or established for funding amounts held under the Plan. A list of Vendors of Investment Arrangements approved for use under the Plan, including sufficient information to identify the approved Investment Arrangements, shall be maintained in an appendix to the Plan. The terms governing each Investment Arrangement under the Plan, excluding those terms that are inconsistent with the Plan or section 403(b) of the Internal Revenue Code, are hereby incorporated by reference in the Plan.

1.18 Matching Contributions

"Matching Contributions" means Employer contributions described in Plan Section 4.4 which are based on a Participant's Elective Deferrals.

1.19 Non-Elective Contributions

"Non-elective Contributions" means the Employer's contributions to the Plan in accordance with Plan Section 4.3A, other than Elective Deferrals, Matching Contributions, and Qualified Non-elective Contributions.

1.20 Participant

"Participant" means an individual for whom contributions are currently being made, or for whom such contributions have previously been made under the Plan and who has not received a distribution of his or her entire Benefit under the Plan. All Employees of the Employer will be eligible to participate in the Plan except for those Employees excluded in the Adoption Agreement.

1.21 Plan

"Plan" means the Plan identified in the Adoption Agreement, consisting of the provisions elected by the Employer in the Adoption Agreement and the terms of this pre-approved document.

1.22 Plan Year

"Plan Year" means the calendar year unless a different period is designated by the Employer in the Adoption Agreement. Unless a Short Plan Year is designated by the Employer in the Adoption Agreement, the Plan Year will be a twelve consecutive month period.

1.23 Public School

"Public School" means a State-sponsored educational organization described in section 170(b)(1)(A)(ii) of the Internal Revenue Code (relating to educational organizations that normally maintain a regular faculty and curriculum and normally has a regularly enrolled body or pupils or students in attendance at the place where educational activities are regularly carried out).

1.24 Qualified Non-elective Contributions

"Qualified Non-elective Contributions" means contributions (other than Non-elective Contributions and Matching Contributions) made by the Employer pursuant to Plan Section 4.3B and which are non-forfeitable when allocated to a Participant's Account and which are distributable only in accordance with the distribution provisions (other than for hardships) applicable to Elective Deferrals.

1.25 Related Employer

"Related Employer" means any entity which is aggregated with the Adopting Employer, determined in a manner consistent with IRS Notice 89-23, 1989-1 C.B. 654.

1.26 Severance from Employment

"Severance from Employment" occurs when the Employee ceases to be employed by the Employer maintaining the Plan or a Related Employer that is eligible to maintain a section 403(b) Plan under section 1.403(b)-2(b)(8) (an "eligible employer"), even if the Employee remains employed with another entity that is a Related Employer where either (a) such Related Employer is not an eligible employer or (b) the Employee is employed in a capacity that is not employment with an eligible employer.

1.27 Short Plan Year

"Short Plan Year" means, if specified in the Adoption Agreement, a Plan Year of less than a twelve month period.

1.28 State

"State" means a State, a political subdivision of a State, or any agency or instrumentality of a State. "State" includes the District of Columbia (pursuant to section 7701(a)(10) of the Internal Revenue Code). An Indian tribal government is treated as a State pursuant to section 7871(a)(6)(B) of the Internal Revenue Code for purposes of section 403(b)(1)(A)(ii) of the Internal Revenue Code.

1.29 Vendor

"Vendor" means the provider of an Annuity Contract, Custodial Account, or a Retirement Income Account.

1.30 Year of Service

"Year of Service" means:

A. For purposes of determining Includible Compensation or Special Catch-Up Contributions, each full year during which an individual is a full-time Employee of the Employer, plus fractional credit for each part of a year during which the individual is either a full-time Employee of the Employer for a part of a year or part-time Employee of the Employer. The Employee must be credited with a full Year of Service for each year during which the Employee is a full-time Employee and a fraction of a year for each part of a work period during which the Employee is a full-time or part-time Employee of the Employer. An Employee's number of Years of Service equals the aggregate of the annual work periods during which the Employee is employed by the Employer. The work period is the Employer's annual work period.

B. For purposes of determining eligibility for Employer Non-elective Contributions, if any, an Eligibility Computation Period during which an Employee completes at least 1,000 Hours of Service. All Years of Service with the Employer are counted toward eligibility.

C. For purposes of determining Years of Service for computing an Employee's nonforfeitable right to the account balance derived from Employer contributions, an Eligibility Computation Period during which an Employee completes at least 1,000 Hours of Service. All of an Employee's Years of Service with the Employer and any Related Employer, including Years of Service with the Employer before the Employee became eligible for or covered by the Plan, are counted for vesting purposes. When the Employer maintains the plan of a predecessor employer, service with the predecessor employer is counted as service with the Employer.

SECTION 2
ADMINISTRATION

2.1 Plan Administration

A. Plan Administration.

The Plan shall be administered, and the provisions of the various documents comprising the Plan shall be coordinated, in accordance with the terms of the Plan and the requirements of section 403(b) of the Internal Revenue Code. These provisions and requirements include but are not limited to:

1) Determining whether an employee is eligible to participate in the Plan;

2) Determining whether contributions comply with the applicable requirements and limitations;

3) Determining whether hardship withdrawals and loans comply with applicable requirements and limitations;

4) Determining that any transfers, rollovers, or purchases of service credit comply with applicable requirements and limitations;

5) Determining that the requirements of the Plan and section 403(b) of the Internal Revenue Code are properly applied, including whether the Employer is a member of a controlled group; and

6) Determining the status of domestic relations orders or qualified domestic relations orders.

Administrative function, including functions to comply with section 403(b) of the Internal Revenue Code and other tax requirements, may be allocated among various persons pursuant to service agreements or other written documents. Any administrative functions not allocated to other persons are reserved to the Administrator. However, in no case shall administrative functions be allocated to Participants (other than permitting Participants to make investment elections for self-directed accounts).

B. Administrative Appendix.

Persons to whom administrative functions have been allocated and the specific functions allocated to such persons shall be identified in an administrative appendix to the Plan. Service agreements and other records or information pertaining to the administration of the Plan may be included or incorporated by reference in the appendix. The appendix will also include a list of all the Vendors of Investment Arrangements approved for use under the Plan, including sufficient information to

identify the approved Investment Arrangements. The appendix may be modified from time to time. A modification of the appendix is not an amendment of the Plan. In the event of any conflict between the terms of the basic Plan document and Adoption Agreement and the terms of the Investment Arrangement (or of any other documents incorporated by reference into the Plan), the terms of the basic Plan document and Adoption Agreement Plan shall govern.

SECTION 3
ELIGIBILITY AND PARTICIPATION

3.1 Eligibility of Employees

Each Employee who is not excluded under the Elective Deferral Eligibility section of the Adoption Agreement may elect to have Elective Deferrals made on his or her behalf hereunder immediately upon becoming employed by the Employer.

3.2 Compensation Reduction Election

An Employee elects to participate by executing an election to reduce his or her Compensation (and have that amount contributed as an Elective Deferral on his or her behalf to one or more Investment Arrangements) and filing it with the Administrator or its designated agent. The Employee's elections with respect to Investment Arrangements and allocations (and reallocations) among Accounts, if not included in the Compensation Reduction Election, shall be included in other records maintained under the Plan. This Compensation reduction election shall be made through an agreement provided by the Administrator or its designated agent under which the Employee agrees to be bound by all the terms and conditions of the Plan. The Administrator may establish an annual minimum deferral amount no higher than $200 as specified in the Adoption Agreement, and may change such minimum to a different amount (but not in excess of $200 or such lower amount as specified in the Adoption Agreement) from time to time. The participation election shall also include designation of the Vendor. Any such election shall remain in effect until a new election is filed with the Plan Sponsor, or the Plan Sponsor's designated Plan service provider.

The Administrator may establish reasonable administrative procedures for making elective deferrals, including a reasonable period for providing an Employee with notice of his or her right to defer and a reasonable election period, provided that §1.403(b)-5(b)(2) of the Treasury Regulations is satisfied. These procedures shall require the provision to employees of the notice of right to defer no later than 30 days after commencement of employment and shall include the designation of an Entry Date on the Adoption Agreement. An Employee's compensation reduction election shall take effect on the designated Entry Date or as soon as administratively feasible after the properly completed Compensation Reduction Election is received by the Administrator, which shall in any case not be later than 30 days after the date of Administrator's receipt.

3.3 Information Provided by the Employee

Each Participant shall provide at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the administration of the Plan, including any information required under the terms governing the Investment Arrangement.

3.4 Change in Compensation Reduction Election

Subject to the terms governing the applicable Investment Arrangement and at least once each plan year, a Participant may change his or her Compensation Reduction Election, choice of Investment Arrangements, and designated Beneficiary and such change shall take effect as of the date provided on a uniform basis for all Employees.

3.5 Timing of Contributions

Contributions to the Plan under this Article III must be transferred to the Vendor as soon as administratively possible, but no later than 15 business days following the month in which the amounts would have been paid to the Employee.

3.6 Leave of Absence

Unless a Compensation Reduction Election is otherwise revised, if an Employee is absent from work by leave of absence, Elective Deferrals under the Plan shall continue to the extent that Compensation continues.

SECTION 4
CONTRIBUTIONS

4.1 Elective Deferrals

A. Limitations on Elective Deferrals

Except as provided in sections 4.1(B) and 4.1(C) below, the maximum amount of the Elective Deferral under the Plan for any calendar year shall not exceed $20,500, which is the applicable dollar amount established under section 402(g)(1)(B) of the Internal Revenue Code and adjusted for cost-of-living to the extent provided under section 402(g)(4) of the Internal Revenue Code for periods after 2022.

B. Special Section 403(b) Catch-Up Limitation for Employees With 15 Includible Years of Service.

If the employer is a qualified organization (within the meaning of section 1.403(b)-4(c)(3)(ii) of the Treasury Regulations) and if elected in the Adoption Agreement, the applicable dollar amount under section 4.1(A) for any "Qualified Employee" is increased by the least of:

1) $3,000;

2) The excess of:

    a) $15,000, over

    b) The total special section 403(b) catch-up elective deferrals made for the qualified employee by the qualified organization for prior years; or

3) The excess of:

    a) $5,000 multiplied by the number of Years of Service of the Employee with the qualified organization, over

    b) The total Elective Deferrals made for the Employees by the qualified organization for prior years.

4) For purposes of section 4.1(B), a "Qualified Employee" means an Employee who has completed at least 15 Years of Service taking into account only employment with the Employer .

C. Age 50 Catch-Up Contributions.

If elected in the Adoption Agreement, an Employee who is a Participant who will attain age 50 or more by the end of the calendar year is permitted to elect an additional amount of Elective Deferrals, up to the maximum age 50 catch-up Elective Deferrals for the year. The maximum dollar amount of the age 50 catch-up Elective Deferrals for a year is $6,500, and is adjusted for cost-of-living to the extent provided under the Internal Revenue Code for periods after 2022.

D. Coordination.

Amounts in excess of the limitation set forth in section 4.1(A) shall be allocated first to the Special Section 403(b) catch-up under section 4.1(B) and next as an age 50 catch-up contribution under section 4.1(C). However, in no event can the amount of the Elective Deferrals and, if applicable, Roth 403(b) Contributions for a year be more than the Participant's Compensation for the year.

E. Special Rule for a Participant Covered by Another Section 403(b) Plan.

For purposes of this Section 4, if the Participant is or has been a Participant in one or more other plans under section 403(b) of the Internal Revenue Code (and any other plan that permits elective deferrals under section 402(g) of the Internal Revenue Code), then this Plan and all such other plans shall be considered as one plan for purposes of applying the limitation in this section 4. For this purpose, the Administrator shall take into account any other such plan maintained by any Related Employer and shall also take into account any other such plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan. Notwithstanding the foregoing, another plan maintained by a Related Employer shall be taken into account for purposes of section 4.1(B) only if the other plan is a §403(b) Plan.

F. Correction of Excess Elective Deferrals.

If the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above, or the Elective Deferral on behalf of a Participant for any calendar year exceeds the limitations described above when combined with other amounts deferred by the Participant under another plan of the employer under section 403(b) of the Internal Revenue Code (and any other plan that permits elective deferrals under section 402(g) of the Internal Revenue Code for which the Participant provides information is accepted by the Administrator), then the Elective Deferrals, to the extent in excess of the applicable limitation (adjusted for any income or loss in value, if any, allocable thereto through the end of the applicable calendar year), shall be distributed to the Participant no later than April 15 of the following calendar year. Distribution of a Participant's excess Elective Deferrals shall be made first from a Participant's Roth Elective Deferrals, and second from a Participant's pre-tax Elective Deferrals, unless the Participant

designates a different order of distribution before the distribution is made. Participants who claim Excess Elective Deferrals for the preceding year from this Plan and one or more plans of another employer must submit their request for a distribution of the Excess Elective Deferrals to the Administrator in writing on or before March 1 of the calendar year after the applicable calendar year.

4.2 Roth Contributions

A. General application.

If elected by the Employer in the Adoption Agreement and permitted under the terms of the applicable Investment Arrangement, a Participant may designate all or a portion of the Participant's Elective Deferrals as Roth Elective Deferrals. Any Roth Elective Deferrals under an Investment Arrangement shall be allocated to a separate Account maintained under the Investment Arrangement for a Participant's Roth Elective Deferrals. Unless specifically stated otherwise, Roth Elective Deferrals shall be treated as Elective Deferrals for all purposes under the Plan.

B. Separate Accounting.

1) Contributions and withdrawals of Roth Elective Deferrals shall be credited and debited to the Roth Elective Deferral Account maintained for the Participant under the Investment Arrangement.

2) A record of the amount of Roth Elective Deferrals in each Roth Elective Deferral Account shall be maintained.

3) Gains, losses, and other credits or charges must be separately allocated on a reasonable and consistent basis to each Participant's Roth elective Deferral Account and the Participant's other Accounts.

4) No contributions other than Roth Elective Deferrals and properly attributable earnings shall be credited to a Participant's Roth Elective Deferral Account.

C. Definition of Roth Elective Deferrals. A "Roth Elective Deferral" means an Elective Deferral that is:

1) Designated irrevocably by the Participant at the time of the Compensation Reduction Election as a Roth Elective Deferral that is being made in lieu of all or a portion of the pre-tax Elective Deferrals the Participant is otherwise eligible to make under the Plan; and

2) Treated by the Employer as includible in the Participant's income at the time the Participant would have received that amount in cash if the Participant had not made a Compensation Reduction Election.

4.3 Non-elective Contributions

A. Non-elective Contributions. If elected in the Adoption Agreement, the Employer may make discretionary Non-elective Contributions for each eligible Employee who satisfies the age and service requirements, if any, elected in the Adoption Agreement, in an amount or according to a formula determined by the Employer, or in accordance with a collective bargaining agreement or other written document, which is hereby incorporated by reference into the Plan.

B. Qualified Non-elective Contributions. The Employer may make Qualified Non-elective Contributions under the Plan on behalf of all eligible Employees. If made, Qualified Non-elective Contributions will be allocated to all Participants in the ratio which each such Participant's Compensation for the Plan Year bears to the total Compensation of all such Participants for such Plan Year, or in accordance with a collective bargaining agreement or other written document, which is hereby incorporated by reference into the Plan.

4.4. Matching Contributions

The Employer may elect to make Matching Contributions under the Plan on behalf of qualifying contributing participants as provided in the terms of a collective bargaining agreement or other written document, provided that those terms are incorporated by reference and made a part of the Plan. Matching Contributions will be allocated to eligible Participants who have contributed Elective Deferrals during the Plan Year in the manner elected in the Adoption Agreement. Matching Contributions will be applied each payroll period, except that for discretionary matching contributions, the Employer will determine the methodology at the time the Matching Contribution is determined.

4.5 Non-elective Contribution for Disabled and Former Employees

If elected in the Adoption Agreement, former Employees will share in Non-elective Contributions made by the Employer until the end of the Participant's fifth taxable year following the year in which the Participant has a Severance from Employment. For purposes of this Section 4.5, a Participant is deemed to have monthly Compensation for the period through the end of the taxable year in which he or she ceases to be an Employee and through the end of the next five (5) taxable years. Except as provided in section 1.403(b)-4(d) of the Treasury Regulations, the amount of the monthly Includible Compensation is equal to one-twelfth of the Participant's Compensation during his or her most recent Year of Service. No contribution shall be made after the end of the Participant's fifth taxable year following the year in which the Participant has a Severance from Employment.

If elected in the Adoption Agreement, Participants who are permanently and totally disabled (as defined in Internal Revenue Code Section 22(e)(3)) will share in Non-elective Contributions made by the Employer for the period following the disability elected by the

Employer in the Adoption Agreement. The Compensation of a disabled Participant used to allocate such Non-elective Contributions shall be the Compensation such Participant would have received for the Plan Year if the Participant had been paid at the rate of compensation paid immediately before becoming permanently and totally disabled.

4.6 Vesting

The portion of a Participant's Account attributable to Elective Deferrals, Roth Elective Deferrals, and rollover contributions shall be 100% vested at all times. Employer Matching Contributions and Non-elective Contributions will be subject to the Vesting Schedule elected by the Employer in the Adoption Agreement. Employer Matching Contributions and Non-elective Contributions made on behalf of a Participant, to the extent not vested, will be credited to a separate account and treated as made to a contract to which section 403(c) (or another applicable provision of the Internal Revenue Code) applies.

On or after the date on which the Participant's interest in the separate account becomes non-forfeitable, the contract shall be treated as a section 403(b) Annuity Contract if:

1) No election has been made under section 83(b) with respect to the contract;

2) The Participant's interest in the separate account has been subject to a substantial risk of forfeiture before becoming non-forfeitable;

3) Contributions subject to different vesting schedules have been maintained in separated accounts; and

4) The separate account at all times satisfied the requirements of section 403(b) except for the non-forfeitability requirement in section 403(b)(1)(C).

If only a portion of the Participant's interest in a separate account becomes non-forfeitable in a year, then that portion of the contract will be considered a section 403(b) Annuity Contract and the remaining forfeitable portion will be considered a separate contract to which section 403(c) (or another applicable provision of the Internal Revenue Code) applies. Each contribution (and earning thereon) that is subject to a different vesting schedule must be maintained in a separate account for the Participant.

4.7 Forfeitures

On or before the last day of each Plan Year, any amounts which became forfeitures since the last day of the prior Plan Year may be allocated as additional Non-elective or Matching contributions or used to reduce any Non-elective or Matching Contribution, reinstate previously forfeited account balances of Participants, or to pay eligible Plan expenses, as determined by the Employer; provided, however, that all forfeitures shall be allocated no later than the end of the Plan Year after the Plan Year in which they occurred.

In the event forfeitures are used to reduce a Non-elective Contribution and the forfeitures exceed such contribution, then the remaining forfeitures will be allocated as an additional discretionary contribution. Forfeitures may not be used to reduce Qualified Non-elective Contributions, which are required by the Code to be fully vested when contributed to the Plan. Regardless of the preceding sentences, in the event the allocation of forfeitures provided herein shall cause the Annual Additions (as defined in Section 5.1(B)(1)) to any Participant's Account to exceed the amount allowable by the Code, an adjustment shall be made in accordance with Section 5.1(A)(8).

Before determining that a Participant or beneficiary cannot be found, the Plan fiduciary should take the following steps:

1) Send a notice using certified mail.

2) Check the records of the employer or any related plans of the employer.

3) Send an inquiry to the designated beneficiary of the missing participant.

4) Use free electronic search tools.

If, after completing these steps, the Plan fiduciary determines that the Participant or beneficiary cannot be found, then the Participant’s or beneficiary’s benefit shall be forfeited. Such benefit will be reinstated if a claim is made by the Participant or beneficiary.

SECTION 5
LIMITATIONS ON ANNUAL ADDITIONS

5.1 Limitations on Annual Additions

A. Limitations on Aggregate Annual Additions.

1) General Limitation on Annual Additions. A Participant's Annual Additions under the Plan for a Limitation Year may not exceed the Maximum Annual Addition as set forth in section 5.1(E) below.

2) Aggregation of section 403(b) Plans of the Employer. If Annual Additions are credited to a Participant under any section 403(b) plans of the Employer in addition to this Plan for a Limitation Year, the sum of the Participant's Annual Additions for the Limitation Year under this Plan and such other section 403(b) plans may not exceed the Maximum Annual Addition as set forth in section 5.1(E) below.

3) Aggregation Where Participant is in Control of Any Employer. If a Participant is in control of any Employer for a Limitation Year, the sum of the Participant's Annual Additions for the Limitation Year under this Plan, any other section 403(b) plans of the Employer, any defined contribution plans maintained by controlled employers, and any section 403(b) plans of any other employers may not exceed the Maximum Annual Addition as set forth in section 5.1(E) below. For purposes of this paragraph, a Participant is in control of an employer based upon the rules of Code sections 414(b), 414(c), and 415(h), and a defined contribution plan means a defined contribution plan that is qualified under section 401(a) or 403(a) of the Internal Revenue Code, a section 403(b) plan, or a simplified employee pension within the meaning of section 408(k) of the Internal Revenue Code.

4) Annual Notice to Participants. The Administrator will provide written or electronic notice to Participants that explains the limitation in section 5.1(A)(3) in a manner calculated to be understood by the average Participant and informs Participants of their responsibility to provide information to the Administrator that is necessary to satisfy section 5.1(A)(3). The notice will advise Participants that the applications of the limitations in section 5.1(A)(3) will take into account information supplied by the Participant and that failure to provide necessary and correct information to the Administrator could result in adverse tax consequences to the Participant, including the inability to exclude contributions to the Plan under section 403(b) of the Internal Revenue Code. The notice will be provided annually, beginning no later than the year in which the Employee becomes a Participant or the year following the year in which the Employer adopts this plan, whichever is later.

5) Coordination of Limitation on Annual Additions Where Employer Has another Section 403(b) Nonstandardized Pre-approved Plan. The Annual Additions which may be credited to a Participant under this Plan for any Limitation Year will not exceed the Maximum Annual Addition under section 5.1(E), reduced by the Annual Additions credited to the Participant under any other Section 403(b) Nonstandardized Pre-approved Plans of the Employer in addition to this Plan. Contributions to the Participant's Accounts under this Plan will be reduced to the extent necessary to prevent this limitation from being exceeded.

6) Excess Annual Additions

   a) If, notwithstanding section 5.1(A)(1) through 5.1(A)(5), a Participant's Annual Additions under this Plan, or under the Plan and plans aggregated with this Plan under sections 5.1(A)(2), result in an Excess Annual Addition for a Limitation Year, the Excess Annual Addition will be deemed to consist of the Annual Additions last credited, except Annual Additions to a defined contribution plan qualified under section 401(a) of the Internal Revenue Code will be deemed to have been credited first.

   b) If an Excess Annual Addition is credited to Participant under this Plan and another Section 403(b) Nonstandardized Pre-approved Plan of the Employer on the same date, the Excess Annual Addition attributable to this Plan will be the product of:

      (i) the total Excess Annual Addition credited as of such date, times

      (ii) the ratio of (i) the Annual Additions credited to the Participant for the Limitation Year as of such date under this Plan to (ii) the total Annual additions credited to the Participant for the Limitation Year as of such date under this Plan and all other Section 403(b) Nonstandardized Pre-approved Plans of the Employer.

   c) Any Excess Annual Addition attributable to this Plan will be corrected in the manner described in section 5.1(A)(7).

7) Coordination of Limitation on Annual Additions Where Employer Has Another Section 403(b) Plan that is not a Nonstandardized Pre-approved Plan. If Annual Additions are credited to the Participant for the Limitation Year under another section 403(b) plan of the Employer which is not a Section 403(b) Nonstandardized Pre-approved Plan, the Annual Additions which may be credited to the Participant under this Plan for the Limitation Year will be limited in accordance with section 5.1(A)(5) as though the

other plan were a Section 403(b) Nonstandardized Pre-approved Plan unless the Employer provides other limitations in the Adoption Agreement.

8) Correction of Excess Annual Additions. A Participant's Excess Annual Additions for a taxable year are includible in the Participant's gross income for that taxable year. A Participant's Excess Annual Additions attributable to this Plan will be credited in the year of the excess to a separated account under the Plan for such Excess Annual Additions which will be maintained by the Vendor until the Excess Annual Additions are distributed. This separated account will be treated as a separate contract to which section 403(c) (or another applicable provision of the Internal Revenue Code) applies. Amounts in the separate account may be distributed at any time, notwithstanding any other provisions of the Plan.

B. Definitions.

1) "Annual Additions" means the following amounts credited to a Participant under the Plan, or any other plan aggregated with the Plan under section 5.1(A)(2):

a) Employer contributions, including Elective Deferrals (other than age 50 catch-up contributions described in section 414(v) of the Internal Revenue Code and contributions that have been distributed to the Participant as Excess Elective Deferrals);

b) After-tax Employee contribution;

c) forfeitures allocated to the Participant's Account; and

d) amounts allocated to an individual medical account, as defined in section 415(l)(2) of the Internal Revenue Code, which is part of a pension or annuity plan and amounts derived from contributions paid or accrued which are attributable to post-retirement medical benefits, allocated to the separate account of a key employee, as defined in section 419A(d)(3) of the Internal Revenue Code, under a welfare benefit fund, as defined in section 419(e) of the Internal Revenue Code.

e) allocations under a simplified employee pension.

Amounts described in (a), (b), (c), and (e) are annual additions for purposes of both the dollar limitation under Section 5.1(E)(1) and the percentage of compensation limitation under Section 5.1(E)(2). Amounts described in (d) are annual additions solely for purposes of the dollar limitation under Section 5.1(E)(1).

C. Includible Compensation.

1) "Includible Compensation" means an Employee's compensation received from the Employer that is includible in the Participant's gross income for Federal income tax purposes (computed without regard to section 911 of the Internal Revenue Code, relating to United States citizens or residents living abroad), including differential wage payments under section 3401(h) of the Internal Revenue Code for the most recent period that is a Year of Service. Includible Compensation also includes any Elective Deferral or other amount contributed or deferred by the Employer at the election of the Employee that would be includible in gross income but for the rules of sections 125, 132(f)(4), 402(e)(3), 402(h)(l)(B), 402(k), 457(b) of the Internal Revenue Code. Includible Compensation does not include any compensation received during a period when the Employer was not an eligible employer within the meaning of section 1.403(b)-2(b)(8) of the Treasury Regulations or any difficulty of care payments pursuant to sections 131 and 415(c)(8) of the Internal Revenue Code. The amount of Includible Compensation is determined without regard to any community property laws. Except as provided in section 1.401(a)(17)-1(d)(4)(ii) of the Treasury Regulations with respect to eligible Participants in governmental plans, the amount of Includible Compensation of each Participant taken into account in determining contributions shall not exceed $305,000, as adjusted for cost-of-living increases in accordance with section 401(a)(17)(B) of the Internal Revenue Code for periods after 2022.

2) For purposes of applying the limitations on Annual Additions to Non-elective Employer contributions pursuant to section 415 of the Internal Revenue Code, Includible Compensation for a Participant who is permanently and totally disabled (as defined in section 22(e)(3) of the Internal Revenue Code) is the compensation such Participant would have received for the Limitation Year if the Participant had been paid at the rate of compensation paid immediately before becoming permanently and totally disabled.

3) Post-severance compensation. Payments made within 2 1/2 months after Severance from Employment will be included in Includible Compensation if they are payments that, absent a Severance from Employment, would have been paid to the Employee while the Employee continued in employment with the Employer and are regular compensation for services during the Employee's regular working hours, compensation for services outside the Employee's regular working hours (such as overtime or shift differential), commissions, bonuses, or other similar compensation, and payments for accrued bona fide sick, vacation or other leave, but only if the Employee would have been able to use the leave if employment had continued. Any payments not described above are not considered

compensation if paid after severance from employment, even if they are paid within 2 1/2 months following severance from employment, except for payments to an individual who does not currently perform services for the Employer by reason of qualified military service (within the meaning of Code Section 414(u)(1)) to the extent these payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the Employer rather than entering qualified military service.

4) Former Employees. For purposes of this Section 5, a Participant is deemed to have monthly Includible Compensation for the period through the end of the taxable year in which he or she ceases to be an Employee and through the end of the next five (5) taxable years. Except as provided in section 1.403(b)-4(d) of the Treasury Regulations, the amount of the monthly Includible Compensation is equal to one-twelfth of the Participant's Includible Compensation during his or her most recent Year of Service.

5) Disabled Employees. For purposes of applying the limitations of this Section 5 to Non-elective Employer Contributions pursuant to Code section 415, Includible Compensation for Participants who are permanently and totally disabled (as defined in Internal Revenue Code Section 22(e)(3)) is the compensation such Participant would have received for the Limitation Year if the Participant had been paid at the rate of compensation paid immediately before becoming permanently and totally disabled.

D. Limitation Year.

"Limitation Year" means the Calendar Year. However, if the Participant is in control of an Employer pursuant to Section 5.1(A)(3) above, the Limitation Year shall be the Limitation Year in the defined contribution plan controlled by the Participant.

E. Maximum Annual Addition

The Annual Addition that may be contributed or allocated to a Participant's account under the Plan for any Limitation Year shall not exceed the lesser of:

1) $61,000, as adjusted for increases in the cost-of-living under section 415(d) of the Internal Revenue Code for periods after 2022, or

2) 100 percent of the Participant's Includible Compensation for the limitation Year.

F. Contributions for Medical Benefits after Separation from Service. The Includible Compensation limit referred to in 5.1(E) shall not apply to any contribution for medical benefits after separation from service (within the meaning of section

401(h) or section 419A(f)(2) of the Internal Revenue Code) which is otherwise treated as an Annual Addition.

G. Section 403(b) Nonstandardized Pre-approved Plan.

A Section 403(b) Nonstandardized Pre-approved Plan means a section 403(b) plan the form of which is the subject of a favorable opinion letter from the Internal Revenue Service.

H. Employer.

Solely for purposes of section 5.1(A) through 5.1(H), "Employer" means the employer that has adopted the Plan and any employer required to be aggregated with that employer under section 414(b) and (c) (taking into account section 415(h)), (m), (o), of the Internal Revenue Code and section 1.414(c)-5 of the Treasury Regulations.

I. Excess Annual Addition.

"Excess Annual Addition" means the excess of the Annual Additions created to the Participant for the Limitation Year under the Plan and plans aggregated with the Plan under section 5.1(A)(2) over the Maximum Annual Addition for the limitation Year under section 5.1(E).

SECTION 6
DISTRIBUTION PROVISIONS

6.1 Distribution Limitations for Elective Deferrals

A. General Limitations

Except as permitted in the case of excess Elective Deferrals, pre-1989 Elective Deferral contributions (excluding earnings thereon) to an Annuity Contract that are separately accounted for, amounts rolled over into the Plan, a distribution made in the event of hardship, a qualified reservist distribution as defined in section 72(t)(2)(G) of the Internal Revenue Code, termination of the Plan, a payment pursuant to section 12.1 or 12.2 of the Plan, lifetime income investments which may no longer be held as an investment in the Plan, or as may otherwise be provided by law and in regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service, distributions of Elective Deferrals from a Participant's Account may not be made earlier than the date on which the Participant has Severance from Employment, dies, becomes disabled, or attains age 59½. Effective for Plan years beginning after December 31, 2019, amounts invested in a lifetime income investment (as defined in subsection 401(a)(38)(B)(ii)) may be distributed within the 90-day period ending on the date that such lifetime income investment may no longer be held as an investment option under the Plan. This distribution must be in the form of an annuity contract purchased for a Participant and distributed by the Plan to a Participant. For purposes of this paragraph, a Participant shall be treated as having a severance from employment during any period the Participant is performing service in the uniformed services described in section 3401(h)(2)(A) of the Internal Revenue Code. A Participant who elects to receive a distribution pursuant to the preceding sentence may not make an Elective Deferral or receive a Non-elective Employee Contribution during the 6-month period beginning on the date of the distribution. The available forms of distribution will be based on the terms governing the applicable Investment Arrangement.

B. Coronavirus-Related Distributions

If elected by the Employer in the Adoption Agreement, and to the extent permitted under the Investment Arrangement, a Participant's Elective Deferrals may be distributed as a coronavirus-related distribution. A coronavirus-related distribution is any distribution made from the Plan on or after January 1, 2020, and before December 31, 2020, to a qualified individual, as defined in section 2202(a)(4)(A)(ii) of the Coronavirus Aid, Relief, and Economic Security Act, Pub L 116-136 (CARES Act) and Section 1B of Notice 2020-50, which does not exceed, in the aggregate, the amount specified in the Adoption Agreement under the Plan and all other retirement plans maintained by the Employer and Related Employers.

C. Federally Declared Disasters

If elected by the Employer in the Adoption Agreement, and to the extent permitted under the Investment Arrangement, a Participant's Elective Deferrals may be distributed in the event of a federally declared disaster, where resulting legislation or guidance authorizes such a distribution to the Participant.

D. Qualified Birth or Adoption Distributions

Effective for distributions made after December 31, 2019, if elected by the Employer in the Adoption Agreement, and to the extent permitted under the Investment Arrangement, a Participant's Elective Deferrals may be distributed on or after the date specified in the Adoption Agreement as a Qualified Birth or Adoption Distribution. A Qualified Birth or Adoption Distribution is any distribution of up to $5,000 (or lesser amount as provided in the Adoption Agreement) from the Plan to a Participant if made during the 1-year period beginning on the date the child of the Participant is born or the legal adoption by the Participant of an eligible adoptee is finalized. A distribution of up to $5,000 for each child can be made with respect to multiple births and adoptions if the distribution is made within the 1-year period following the date on which the children are born, or the adoptions are finalized. An eligible adoptee is defined as any individual who has not attained age 18 or is physically or mentally incapable of self-support. An individual is physically or mentally incapable of self-support if they are unable to engage in any substantial gainful activity.

6.2 Recontributions of Coronavirus-Related Distributions

A. Coronavirus-Related Distributions

If elected by the Employer in the Adoption Agreement, and to the extent permitted under the Investment Arrangement, a Participant's Elective Deferrals may be distributed as a coronavirus-related distribution. A coronavirus-related distribution is any distribution made from the Plan on or after January 1, 2020, and before December 31, 2020, to a qualified individual, as defined in section 2202(a)(4)(A)(ii) of the Coronavirus Aid, Relief, and Economic Security Act, Pub L 116-136 (CARES Act) and Section 1B of Notice 2020-50, which does not exceed, in the aggregate, the amount specified in the Adoption Agreement under the Plan and all other retirement plans maintained by the Employer and Related Employers.

If elected by the Employer in the Adoption Agreement, and to the extent permitted under the Investment Arrangement, a Participant who is a qualified individual under section 2202(a)(4)(A)(ii) of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Pub L 116-136, and Section 1B of Notice 2020-50 and who receives a coronavirus-related distribution that is eligible for tax-free rollover treatment may recontribute all or a portion of the coronavirus-related distribution at any time during the 3-year period beginning the day after the date of a coronavirus-related distribution made under the Plan. The recontribution of a

coronavirus-related distribution that is eligible for tax-free rollover treatment and made within the 3-year period described above will be treated as a rollover contribution to the Plan.

B. Recontributions of Qualified Birth or Adoption Distributions

Effective for distributions after December 31, 2019, if the Employer elected in the Adoption Agreement to permit Qualified Birth or Adoption Distributions, the Plan must accept the recontribution of a Qualified Birth or Adoption Distribution (of an amount not to exceed the original distribution) that a Participant received from the Plan, if the Participant is eligible to make a rollover contribution at the time of the recontribution. A Participant who makes a recontribution to the Plan will be treated as having received the distributions in an eligible rollover distribution and as having transferred the amount to the Plan in a direct trustee-to-trustee transfer within 60 days of the distribution. The Plan will ensure that one or more Investment Arrangements are available to accept the recontribution.

6.3 Minimum Distribution Requirement

With respect to Participants who attain age 70 ½ after December 31, 2019 and for the distribution of the accumulated benefit of a Participant who dies after December 31, 2019, the Plan shall comply with the minimum distribution requirements of section 401(a)(9) of the Internal Revenue Code and the regulations thereunder in accordance with the terms governing each Investment Arrangement, unless and to the extent otherwise permitted by law and in regulations or other rules of general applicability published by the Department of Treasury or the Internal Revenue Service. For purposes of applying the distribution rules of section 401(a)(9) of the Code, each Investment Arrangement is treated as an individual retirement account (IRA) and distributions shall be made in accordance with the provisions of section 1.408-8 of the Treasury Regulations, except as provided in section 1.403(b)-6(e) of the Treasury Regulations.

6.4 Distributions of Amounts Held in a Rollover Account

If a Participant has a separate account attributable to rollover contributions to the Plan, then, to the extent permitted by the terms governing the applicable Investment Arrangement, the Participant may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

6.5 Direct Rollovers

A. Direct Rollovers.

Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election, a Distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an Eligible Rollover

Distribution that is equal to at least $500 paid directly to an Eligible Retirement Plan specified by the Distributee in a direct rollover, to the extent permitted by the terms governing the applicable Investment Arrangement. If an Eligible Rollover Distribution is less than $500, a Distributee may not make the election described in the preceding sentence to roll over only a portion of the Eligible Rollover Distribution.

B. Definitions.:

1) "Eligible Rollover Distribution" means an Eligible Rollover Distribution is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include:

a) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a period of 10 years or more;

b) any distribution to the extent such distribution is required under section 401(a)(9) of the Internal Revenue Code (other than amounts that would have been required but for a statutory waiver of the section 401(a)(9) requirements);

c) any hardship distribution;

d) the portion of any other distribution(s) that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities);

e) any distribution(s) that is reasonably expected to total less than $200 during a year;

f) any corrective distribution of excess amounts under section 402(g) and/or 415(c) of the Internal Revenue Code and income allocable thereto;

g) any loans that are treated as deemed distributions pursuant to section 72(p) of the Internal Revenue Code;

h) dividends paid on employer securities as described in section 404(k) of the Internal Revenue Code;

i) the costs of life insurance coverage (P.S. 58 costs);

j) prohibited allocations that are treated as deemed distributions pursuant to section 409(p) of the Internal Revenue Code.

A portion of a distribution shall not fail to be an Eligible Rollover Distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to (i) an individual retirement account or annuity described in section 408(a) or 408(b) of the Internal Revenue Code, respectively, or (ii) a qualified plan described in section 401(a) or 403(a) of the Internal Revenue Code or a tax-sheltered annuity described in section 403(b) of the Internal Revenue Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

C. Eligible Retirement Plan.

An Eligible Retirement Plan is a qualified plan described in section 401(a), an annuity plan described in section 403(a), an annuity contract described in section 403(b), an individual retirement account or annuity described in section 408(a) or 408(b), or an eligible plan under section 457(b) of the Internal Revenue Code which is maintained by a State and which agrees to separately account for amounts transferred into such plan from this Plan, that accepts the Distributee's Eligible Rollover Distribution, and, effective for rollover distributions occurring after December 18, 2015, a SIMPLE IRA plan defined in 408(p) of the Internal Revenue Code; provided, however, that Eligible Retirement Plan includes a SIMPLE IRA plan only with respect to rollovers not made from Roth IRAs or designated Roth accounts and only for rollovers made after the two-year period beginning on the date the Participant first participated in their employer's SIMPLE IRA plan. The definition of Eligible Retirement Plan shall also apply in the case of distribution to a surviving spouse, or to a spouse or former spouse who is the Alternate Payee under a qualified domestic relations order as defined in section 414(p) of the Internal Revenue Code.

D. Distributee.

A Distributee includes an Employee or former Employee. In addition, the Employee's or former Employee's surviving spouse and the Employee's or former Employees' spouse or former spouse who is the Alternate Payee under a qualified domestic relations order, as defined in section 414(p) of the Internal Revenue Code, are Distributees with regard to the interest of the spouse or former spouse. A Distributee also includes the Participant's non-spouse designated Beneficiary. In the case of a non-spouse Beneficiary, the Direct Rollover may be made only to an individual retirement account or annuity described in section 408(a) or 408(b) of the Internal Revenue Code that is established on behalf of the Beneficiary and that will be treated as an inherited IRA pursuant to the provision of section 402(c)(11)

of the Internal Revenue Code; Also, in this case, the determination of any required minimum distribution under section 401(a)(9) of the Internal Revenue Code that is ineligible of rollover shall be made in accordance with IRS Notice 2007-7, Q&A-17 and 18, 2007 I.R.B. 395.

E. Direct Rollover.

A Direct Rollover is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

F. Written Explanation of Right to Direct Rollover.

The payor shall provide, within a reasonable time period before making an Eligible Rollover distribution, a written explanation to the Participant that satisfies the requirements of section 402(f) of the Internal Revenue Code.

G. Roth Elective Deferrals.

1) A Direct Rollover of a distribution from a Roth Elective Deferral Account under the Plan will only be made to another Roth elective Deferral Account under an applicable retirement plan described in section 402A(e)(1) or to a Roth IRA described in section 408A, and only to the extent the rollover is permitted under the rules of section 402(c).

2) The provisions of the Plan that allow a Participant to elect a Direct Rollover, but only if the amount rolled over is at least $500, is applied by treating any amount distributed from the Participant's Roth Elective Deferral Account as a separate distribution from any amount distributed from the Participant's other accounts in the Plan, even if the amounts are distributed at the same time.

3) The Plan will not provide for a Direct Rollover (including an automatic rollover) for distributions from a Participant's Roth Elective Deferral Account if the amounts of the distributions that are Eligible Rollover Distributions are reasonably expected to total less than $200 during a year. In addition, any distribution from a Participant's Roth Elective Deferral Account is not taken into account in determining whether distributions from a Participant's other Accounts are reasonably expected to total less than $200 during a year.

6.6 Distribution Limitations for Matching and Non-elective Employer Contributions

A. Custodial Account.

Except for a payment pursuant to section 12.1 or section 12.2 of the Plan, or as may otherwise be provided by law and in regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service, Non-elective Employer contributions held in a Custodial Account may not be distributed earlier than the earliest of the date on which the Participant has a Severance from Employment, dies, becomes Disabled, or attains age 59½. The available forms of distribution will be based on the terms governing the applicable Investment Arrangements.

B. Annuity contract.

Except for a payment pursuant to section 12.1 or section 12.2 of the Plan, or as may otherwise be provided by law and in regulations or other rules of general applicability published by the Department of the Treasury or the Internal Revenue Service, Non-elective Employer contributions held in an Annuity Contract may not be distributed earlier than the earliest of the date on which the Participant has a Severance from Employment or upon the prior occurrence of an event as specified in the Adoption Agreement such as after a fixed number of years, attainment of a stated age, or after the Participant becomes Disabled. The available forms of distribution will be based on the terms governing the applicable Investment Arrangement.

6.7 Distributions on Death

On the death of a Participant, the Participant's vested account balance will be paid to the participant's surviving spouse, but if there is no surviving spouse, or if the surviving spouse has consented, then to the Participant's designated beneficiary. A Participant may designate his or her beneficiary on forms provided by and in the manner required by the Administrator.

6.8 Forms of Distribution

Distributions from the Plan from Custodial Accounts shall be as elected by the Employer in the Adoption Agreement. All distributions from an Annuity Contract shall be in a form permitted under the terms of the applicable Annuity Contract as selected by the Participant.

SECTION 7
HARDSHIP DISTRIBUTIONS

7.1 Hardship Distributions of Elective Deferrals

A. To the extent permitted by the terms governing the applicable Investment Arrangement, distribution of Elective Deferrals may be made to a Participant in the event of hardship as described in section 1.401(k)-1(d)(3)(iii)(B) of the Internal Revenue Code. A hardship distribution may only be made on account of an immediate and heavy financial need of the Participant and where the distribution is necessary to satisfy the immediate and heavy financial need.

Notwithstanding any other provisions of this Section 7, hardship distributions may not exceed the aggregate dollar amount of the Participant's Elective Deferrals and Roth Elective Deferrals under the Plan, excluding income thereon, reduced by the amount of distributions from those sources previously made to the Participant under the Plan.

Effective for hardship distributions made on or after January 1, 2020, the Plan will no longer permit or require a six-month suspension of elective deferrals and employer contributions as a condition of obtaining a hardship distribution.

B. Unless elected otherwise in the Adoption Agreement, the following are the only financial needs considered immediate and heavy:

a. Expenses which the Participant, any other recipient listed in Code section 213(a), or the primary beneficiary of the Participant under the Plan, incur (or are necessary to obtain) medical care that would qualify for a deduction under Code section 213(d), determined without regard to the limitations in Code Section 213(a) relating to the applicable percentage of adjusted gross income and the recipients of the medical care;

b. Costs directly related to the purchase of a principal residence for the Participant (excluding mortgage payments);

c. Payment of tuition, related educational fees, and room and board expenses for up to the next 12 months of post-secondary education for the Participant, the Participant's spouse, children, dependents (as defined in Code Section 152 without regard to Code sections 152(b)(1), (b)(2), and (d)(1)(B), or a primary beneficiary of the Participant under the Plan;

d. Payments necessary to prevent the eviction of the Participant from, or a foreclosure on the mortgage of, the Participant's principal residence;

e. Payments for funeral or burial expenses for the Participant deceased parent, spouse, child, dependent (as defined in Code section 152 without regard to

Code section 152(d)(1)(B), or a primary beneficiary of the Participant under the Plan;

f. Expenses for the repair of damage to the Participant's principal residence that would qualify for a casualty deduction under Code section 165 (determined without regard to Code section 165(h)(5) and whether the loss exceeds 10 percent of adjusted gross income); and

g. Expenses and losses (including loss of income) incurred by the Participant on account of a disaster declared by the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 100-707, provided that the Participant's principal residence or principal place of employment at the time of the disaster was located in an area designated by FEMA for individual assistance with respect to the disaster.

For purposes of this Section, a primary beneficiary of the participant under the Plan is an individual who is named as a beneficiary under the Plan and has an unconditional right, upon the death of the Participant, to all or a portion of the Participant's account balance under the Plan.

C. A distribution will be considered as necessary to satisfy an immediate and heavy financial need of the Participant only if:

1) The distribution is not in excess of the amount of the immediate and heavy financial need (including amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution);

2) The Participant has obtained all distributions, other than hardship distributions, available under all plans maintained by the Employer. If elected in the Adoption Agreement, the Participant must also obtain all non-taxable loans under all plans maintained by the Employer. Such distributions and, if applicable, tax-exempt loans need not be obtained to demonstrate immediate and heavy financial need if and to the extent such actions would be counter-productive to alleviating the financial need;

3) The Participant has provided the Employer a representation in writing (including by electronic media) that the Employee has insufficient cash or other liquid assets reasonably available to satisfy the need; and

4) The Employer does not have actual knowledge that is contrary to the representation provided in subsection C.3.

SECTION 8
PLAN LOANS

8.1 Loans to Participants

A. To the extent permitted under the terms of the applicable Investment Arrangement, Participants and Beneficiaries may obtain loans under the Plan.

B. No loan to any Participant or Beneficiary can be made to the extent that such loan when added to the outstanding balance of all other loans to the Participant or Beneficiary would exceed the lesser of (a) $50,000 reduced by the excess (if any) of the highest outstanding balance of loans during the one year period ending on the day before the loan is made, over the outstanding balance of loans from the Plan on the date the loan is made, or (b) one-half the present value of the non-forfeitable accrued benefit of the Participant or, if greater, the total accrued benefit up to $10,000. For the purpose of the above limitation, all loans from all plans of the Employer and Related Employers are aggregated.

C. Any loan shall by its terms require that repayment (principal and interest) be amortized in level payments, not less than quarterly, over a period not extending beyond five years from the date of the loan. If such loan is used to acquire a dwelling unit which within a reasonable time (determined at the time the loan is made) will be used as the principal residence of the Participant, the amortization period shall not extend beyond 15 years from the date of the loan.

D. An assignment or pledge of any portion of the Participant's interest in the Plan and a loan, pledge, or assignment with respect to any insurance contract purchased under the Plan, will be treated as a loan under this paragraph.

E. The terms governing the applicable Investment Arrangement shall determine the method of repayment of loans; provided, however, that the Administrator will ensure that repayment safeguards to which a prudent lender would adhere are observed, including but not limited to ensuring that the loan bears a reasonable rate of interest.

8.2 Coronavirus-Related Loans

If elected by the Employer in the Adoption Agreement, and to the extent permitted under the Investment Arrangement, a loan to a Participant or Beneficiary may be treated as a coronavirus-related loan. A coronavirus-related loan is a loan made from the Plan on or after March 27, 2020, and before September 23, 2020, to a qualified individual, as defined in section 2202(a)(4)(A)(ii) of the Coronavirus Aid, Relief, and Economic Security Act, Pub L 116-136 (CARES Act) and Section 1B of Notice 2020-50, which does not exceed the lesser of (a) $100,000 (minus outstanding plan loans of the

individual), or (2) the individual's vested benefit under the Plan and other retirement plans maintained by the Employer and Related Employers.

If a loan is outstanding on or after March 27, 2020, and any repayment on the loan is due from March 27, 2020 to December 31, 2020, that due date may be delayed under the Plan for up to one year. Any payments after the suspension period must be adjusted to reflect the delay and any interest accruing during the delay, and the period of delay must be disregarded in determining the 5-year period and the term of the loan under Code sections 72(p)(2)(B) and (C).

SECTION 9
ROLLOVER CONTRIBUTIONS, TRANSFERS, EXCHANGES

9.1 Rollover Contributions to the Plan

A. Rollover Contributions.

If elected in the Adoption Agreement and to the extent permitted under the terms of the applicable Investment Arrangement, the Plan will accept rollover contributions as provided in this section.

B. Eligible Rollover Contributions.

A Participant who is entitled to receive an Eligible Rollover Distribution from another Eligible Retirement Plan may request to have all or a portion of the Eligible Rollover Distribution paid to the Plan. Such rollover contributions shall be made in the form of cash only. The Administrator may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with section 402 of the Internal Revenue Code and to confirm that such plan is an Eligible Retirement Plan.

C. Eligible Rollover Distribution.

An Eligible Rollover Distribution means any distribution of all or any portion of a Participant's benefit under another Eligible Retirement Plan, except that an Eligible Rollover Distribution does not include (1) any installment payment for a period of 10 years or more, (2) any distribution made upon hardship, or (3) for any other distribution, the portion, if any, of the distribution that is a required minimum distribution under section 401(a)(9) of the Code.

D. Eligible Retirement Plan.

An Eligible Retirement Plan means a qualified trust described in section 401(a) of the Internal Revenue Code, an annuity plan described in section 403(a) or 403(b) of the Internal Revenue Code, an individual retirement account described in section 408(a) of the Internal Revenue Code, an individual retirement annuity described in section 408(b) of the Internal Revenue Code, or an eligible governmental plan described in section 457(b) of the Internal Revenue Code.

E. Roth Rollovers.

1) The Plan will accept rollovers of Roth Elective Deferrals only if the Employer has elected in the Adoption Agreement to permit Roth Elective Deferrals.

2) If provided by the Employer in the Adoption Agreement, the Plan will accept a rollover contribution to a Roth Elective Deferral account only if it is a direct rollover from another Roth elective deferral account under an applicable retirement plan described in section 402A(e)(1) of the Internal Revenue Code and only to the extent the rollover is permitted under the rules of section 402(c) of the Internal Revenue Code.

F. Information Regarding Participant Basis Required.

A rollover of an Eligible Rollover Distribution that includes after-tax employee contributions or Roth Elective Deferrals will only be accepted if the Administrator obtains information regarding the Participant's tax basis under section 72 of the Internal Revenue Code in the amount rolled over.

G. Separate Accounts.

Separate accounts shall be established and maintained for the Participant for any Eligible Rollover Distribution, and for the after-tax portion of any such Eligible Rollover Distribution, paid to the Plan

9.2 Transfers Between Plans

A. If elected in Adoption Agreement, plan-to-plan transfers for a Participant shall be permitted as provided in this section.

B. Transfers to the Plan.

The Administrator may accept a transfer of assets to the Plan for a Participant or Beneficiary only if;

1) the transferor plan provides for direct transfers of assets;

2) the Participant is an Employee or former Employee of the Employer;

3) the Participant or Beneficiary whose assets are being transferred has an Accumulated Benefit immediately after the transfer at least equal to the Accumulated Benefit with respect to that Participant or Beneficiary immediately before the transfer; and

4) the transferred amounts are subject to statutory restrictions on distributions that are not less stringent than those imposed under the transferor plan.

C. Transfers to Another Plan.

The Administrator may permit the transfer of assets to another plan for a Participant or Beneficiary only if;

1) the Plan provides for direct transfers of assets pursuant to the Adoption Agreement;

2) the Participant is an Employee or former Employee of the Employer;

3) the Participant or Beneficiary whose assets are being transferred has an Accumulated Benefit immediately after the transfer at least equal to the Accumulated Benefit with respect to that Participant or beneficiary immediately before the transfer; and

4) the transferred amounts are subject to statutory restrictions on distributions that are not less stringent than those imposed under the transferor Plan.

D. The Administrator may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with the requirements of this section and section 1.403(b)-10(b)(3) of the Treasury regulations and to confirm that any other plan involved in the transfer satisfies section 403(b) of the Code.

9.3 Exchanges

A. If elected in the Adoption Agreement, exchanges shall be permitted as provided in this section.

B. A Participant or Beneficiary is permitted to change the investment of his or her Accumulated Benefit among the Vendors of Investment Arrangements approved for use under the Plan. However, an investment change that includes an investment with a Vendor that is not eligible to receive new contributions (referred to below as an exchange) is not permitted unless the conditions in sections 9.3(C) through (E) are satisfied.

C. The Participant or Beneficiary must have an Accumulated Benefit immediately after the exchange that is at least equal to the Accumulated Benefit of that Participant or Beneficiary immediately before the exchange (taking into account the Accumulated Benefit of that Participant or Beneficiary under both section 403(b) contracts and custodial accounts immediately before the exchange).

D. The exchanged amounts are subject to statutory restrictions on distributions that are not less stringent than those imposed on the transferor plan.

E. The Employer enters into an agreement with the receiving Vendor for the other contract or custodial account under which the Employer and the Vendor will from time to time in the future provide each other with the following information:

1) Information necessary for the resulting contract or custodial account, or any contract or custodial accounts to which contributions have been made by the Employer, to satisfy section 403(b) of the Internal Revenue Code,

including the following: (i) the Employer providing information as to whether the Participant's employment with the Employer is continuing, and notifying the Vendor when the Participant has had a Severance from Employment (for purposes of the distribution restrictions in section 6.1); (ii) the Vendor notifying the Employer of any hardship withdrawal if the withdrawal results in a 6-month suspension of Participant's right to make Elective Deferrals under the Plan; and (iii) the Vendor providing information to the Eligible Employer or other Vendors concerning the Participant's or Beneficiary's section 403(b) contracts or custodial accounts or qualified employer plan benefits (to enable a Vendor to determine the amount of any plan loans and rollover accounts that are available to the Participant under the Plan in order to satisfy the financial need under the hardship withdrawal rules); and

2) Information necessary in order for the resulting contract or custodial account and any other contract or custodial account to which contributions have been made for the Participant by the Employer to satisfy other tax requirements, including the following: (i) the amount of any plan loan that is outstanding to the Participant in order for a Vendor to determine whether an additional plan loan satisfies the loan limitations, so that any such additional loan is not a deemed distribution under section 72(p)(1) of the Internal Revenue Code; and (ii) information concerning the Participant's or Beneficiary's after-tax Employee contributions in order for a Vendor to determine the extent to which a distribution is includible in gross income.

F. If any Vendor ceases to be eligible to receive Elective Deferrals under the Plan, the Employer will enter into an information sharing agreement as described in section 9.3(E) to the extent the Employer's contract with the Vendor does not provide for the exchange information described in section 9.3(E)(1) and 9.3(E)(2).

9.4 Transfers to Purchase Service Credit

A. Purchases of service credit shall be permitted under the Plan as provided in this section.

B. If a Participant is also a Participant in a tax-qualified defined benefit governmental plan (as defined in section 414(d) of the Internal Revenue Code) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Accumulated Benefit transferred to the defined benefit governmental plan. A transfer may be made before the Participant has had a Severance from Employment.

C. A transfer may be made only if the transfer is either for the purchase of permissive service credit (as defined in section 415(n)(3)(A) of the Internal Revenue Code) under the receiving defined benefit governmental plan or a repayment to which

section 415 of the Internal Revenue Code does not apply by reason of section 415(k)(3) of the Internal Revenue Code.

SECTION 10
INVESTMENT OF CONTRIBUTIONS

10.1 Investment

A. Manner of Investment.

All Elective Deferrals or other amounts contributed to the Plan, all property and rights purchased with such amounts under the Investment Arrangements, and all income attributable to such amounts, property, or rights shall be held and invested in one or more Annuity Contracts or Custodial Accounts.

B. Exclusive Benefit.

Each Custodial Account shall provide for it to be impossible, prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries, for any part of the assets and income of the Custodial Account to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

C. Investment of Contributions.

Each Participant or Beneficiary shall direct the investment of his or her Account among the investment options available under the Investment Arrangement in accordance with the terms governing the Investment Arrangement.

D. Information Sharing.

Each Vendor and the Administrator shall exchange such information as may be necessary to satisfy section 403(b) of the Internal Revenue Code or other requirements of applicable law. In the case of a Vendor which is not eligible to receive Elective Deferrals under the Plan (including a Vendor which has ceased to be a Vendor eligible to receive Elective Deferrals under the Plan and a Vendor holding assets under the Plan), the Eligible Employer shall keep the Vendor informed of the name and contact information of the Administrator in order to coordinate information necessary to satisfy section 403(b) of the Code or other requirements of applicable law.

E. Conflicts Between Plan and Terms of Investment Arrangements.

In the event of any conflict between the terms of the Plan (including its associated adoption agreement and any other documents incorporated by reference into the Plan) and the terms of any Investment Arrangements permitted under the Plan, the terms of this Plan shall govern.

SECTION 11
PLAN TERMINATION AND AMENDMENT

11.1 Termination

A. Termination of Contributions.

The Employer has no obligation or liability whatsoever to maintain the Plan for any specific length of time and may discontinue contributions under the Plan at any time without any liability hereunder for any such discontinuance.

B. Termination.

The Employer reserves the authority to terminate this Plan at any time. Upon termination of the Plan, all non-vested amounts under the Plan will be fully vested, and subject to any restrictions contained in terms governing the applicable Investment Arrangement, all Accounts will be distributed, provided that the Employer and any Related Employer on the date of termination do not make contributions to an alternative section 403(b) contract that is not part of the Plan during the period beginning on the date of Plan termination and ending 12 months after the distribution of all assets from the Plan, except as permitted by Treasury Regulations.

C. Distribution of Section 403(b) Custodial Accounts.

Effective for taxable years beginning after December 31, 2008, to the extent the amounts held under the Plan are held in an individual Custodial Account, the Plan Administrator or custodian may distribute such account in kind to a Participant or Beneficiary. Should this occur, the distributed Custodial Account will be maintained by the Custodian on a tax-deferred basis as a section 403(b)(7) custodial account, similar to the treatment of fully-paid individual annuity contracts under Revenue Ruling 2011-7, until such amounts are actually paid to the Participant or Beneficiary. Such an account shall not be considered distributed to the Participant or Beneficiary if the Employer has any material retained rights under the account (but the Employer shall not be treated as retaining material rights simply because the Custodial Account was originally opened under a group contract).

11.2 Amendment by Pre-Approved Plan Sponsor

The Pre-approved Plan Sponsor may amend any part of the Plan on behalf of each Employer that has adopted the Plan. All amendments made by the Section 403(b) Pre-approved Plan Sponsor will be made in accordance with changes in the Internal Revenue Code, regulations, revenue rulings, or other guidance published by the Internal Revenue Service, or other regulatory authorities. All amendments to the Plan must be adopted by the Pre-approved Plan Sponsor prior to becoming a part of the Plan Sponsor's Section

403(b) Nonstandardized Pre-approved Plan. The Pre-approved Plan Sponsor (i) will inform the adopting Eligible Employer of any amendments made to the Plan, and (ii) will notify the Employer of the discontinuance or abandonment of the Plan.

11.3 Amendment by Adopting Employer

An Employer that amends the Plan, including the Adoption Agreement, other than to (a) change the choice of options or procedures in the Adoption Agreement, (b) add overriding language if necessary to satisfy IRC 415 because of the required aggregation of multiple plans, (c) to change information in Appendix I to the Adoption Agreement, or (d) to adopt sample or model amendments published by the Service that specifically provide that their adoption by an adopter of an approved Section 403(b) Nonstandardized Pre-approved Plan will not cause such plan to be treated as individually designed, will no longer participate in this Section 403(b) Nonstandardized Pre-approved Plan, will be considered to have an individually designed 403(b) plan, and will not be entitled to reliance on an Opinion Letter issued with respect to the plan. An Employer which chooses to discontinue participation in the Plan as amended by the Pre-approved Plan Sponsor and does not substitute another approved Section 403(b) Pre-Approved Plan will be considered to have an individually designed Section 403(b) plan, and will not be entitled to reliance on the Opinion Letter issued with respect to this Plan.

SECTION 12
OTHER PLAN PROVISIONS

12.1 Domestic Relations Orders and Qualified Domestic Relations Orders

If a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State ("domestic relations order"), then the amount of the Participant's Accumulated Benefit shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order.

12.2 IRS Levy

The Administrator may pay from a Participant's or Beneficiary's Accumulated Benefit the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

12.3 Mistaken Contributions

If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Administrator, to the Employer.

12.4 USERRA – Military Service Credit

Notwithstanding any provision of this plan to the contrary, contributions, benefits and service credit with respect to qualified military service will be provided in accordance with section 414(u) of the Internal Revenue Code. In addition, the survivors of any Participant who dies on or after January 1, 2007, while performing qualified military service, are entitled to any additional benefits that would have been provided under the Plan had the Participant resumed employment and then terminated employment on account of death.

ADOPTION AGREEMENT FOR THE AFPLANSERV®
NONSTANDARDIZED PRE-APPROVED 403(b) PLAN DOCUMENT
GENERAL

Employer hereby establishes, amends, or restates a 403(b) plan by adopting the AFPlanServ® Nonstandardized Pre-approved 403(b) Plan Document (the "Plan") as modified by this Adoption Agreement and agrees that the following provisions shall be incorporated as part of the Plan document. Failure to properly complete the Adoption Agreement, and follow the rules as stated in this agreement, may result in the failure of the form of the Plan to meet the Section 403(b) requirements and the loss of favorable tax treatment for the Plan. This Adoption Agreement can only be used in conjunction with the AFPlanServ® 403(b) Nonstandardized Pre-approved Plan Document.

Regulation changes may occasionally require amendments be made to the adopting Employer's Plan documents. AFPlanServ® will provide notice to the Plan Sponsor (Employer) of any changes and will update the plan documentation as needed.

This document is intended for use exclusively for 403(b) plans maintained by Public Schools, as defined in the Plan. This document may not be used for 403(b) plans maintained by 501(c)(3) organizations, churches, or qualified church-controlled organizations.

EMPLOYER INFORMATION

Name of Employer: **SHERIDAN SCHOOL DISTRICT #48J**

Federal Tax ID: **93-6001127**

Employer's Address: **435 S BRIDGE STREET SHERIDAN, OR 97378**

Telephone Number: **971-261-6968** Fax Number: **503-843-3505**

Contact Person: **KAREN DANIELS**

Telephone/Extension: **971-261-6968** Contact Email: **KAREN.DANIELS@SHERIDAN.K12.OR.US**

Type of Organization: **K-12 PUBLIC SCHOOL**

☐ Employer also includes the Related Employers identified below that are Eligible Employers within the meaning of Treasury Regulations Section 1.403(b)-2(b)(8)(i), Public Schools of a State.

PLAN INFORMATION

Name of Plan: SHERIDAN SCHOOL DISTRICT #48J 403(b) Plan.

Effective Date (*must be on or after July 1, 2020, and cannot be earlier than the inception of the Plan.*) (*Select one Effective Date option below and enter the appropriate date where indicated.*)

☐ This Adoption Agreement establishes a Plan effective as of **January 01, 2009** (*the "Effective Date"*) and is the first 403(b) plan established by the Employer.

☒ This Adoption Agreement amends and restates a previously established 403(b) plan of the Employer. The effective date of this amended Plan is **July 01, 2020** (*the "Effective Date"*).

Entry Dates - The Entry Date for participation shall be (*applies to Elective Deferrals, Roth Deferrals, and Employer Contributions, if applicable, as indicated below*). (*Select one of the Entry Dates below*.)

☒ Any day during the plan year, or

☐ The first day of the (*enter week, payroll period, or month*),
occurring on or after the latest of the date that the Employee becomes a member of an eligible class of employees or properly completes an Elective Deferral election in form and manner satisfactory to the Administrator. An Employee shall participate in Employer Contributions (*if applicable*) effective on the first Entry Date occurring on or after the Employee satisfies the age and service requirements selected in the Employer Contributions section of this Adoption Agreement.

Plan Year means, except as otherwise selected below:

☒ Option 1: Calendar Year (*January 1 through December 31*)

☐ Option 2: The 12-consecutive month period commencing on and each anniversary thereafter. If no option is selected, Option 1 shall be deemed to be selected.

☐ Select this option if there is a Short Plan Year (*for example, if the Plan's initial Effective Date is a date other than the first date of the selected Plan Year*).

Elective Deferral Eligibility - Except as otherwise selected below, all Employees are immediately eligible to make Elective Deferral contributions under the Plan, which will be effective on the Entry Date indicated above or as soon as administratively feasible thereafter.

The plan shall ***not*** include:

☐ Employees who are eligible under another section 403(b) plan of the Employer which permits an amount to be contributed or deferred at the election of the Employee.

☐ Employees who are eligible under a section 457(b) eligible governmental plan of the Employer which permits an amount to be contributed or deferred at the election of the Employee.

☐ Employees who are eligible to make a cash or deferred election (*as defined at section 1.401(k)-1(a)(3) of the Treasury Regulations*) under a section 401(k) plan of the employer.

☐ Employees who are students performing services described in section 3121(b)(10) of the Internal Revenue Code.

☐ Employees who normally work fewer than 20 hours per week. An Employee normally works fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined in section 1.16 (Hour of Service) of the 403(b) Plan document) in such period, and, for each Plan Year ending after the close of that 12-month period, the Employee has worked fewer than 1,000 hours of service in the preceding 12-month period. Under this provision, an Employee who works 1,000 or more hours of service in the 12-month period beginning on the date the Employee's employment commenced or in a Plan Year ending after the close of that 12-month period shall then be eligible to participate in the Plan. Effective for taxable years beginning after December 31, 2008, once an Employee becomes eligible to have Elective Deferrals made on his or her behalf under the Plan under this standard, the Employee cannot be excluded from eligibility to have Elective Deferrals made on his or her behalf in any later year under this standard. (*The inclusion of all common law employees will prevent an inadvertent violation of the eligibility requirements of Section 403(b)(A)(ii).)*

☐ Employees who are non-resident aliens described in section 410(b)(3)(C) of the Internal Revenue Code.

CONTRIBUTIONS

Limits on Elective Deferrals

The maximum amount of Elective Deferrals (*per calendar year*) shall not exceed the applicable dollar amount established under IRC Section 402(g)(1)(B), and adjusted for cost-of-living to the extent provided for under Section 402(g)(4) for periods after the 2014 tax year.

The **minimum** annual deferral amount will be $ (the amount indicated can be no more than $200).

☐ **Elective Deferrals Special Effective Date:** (*may be left blank if effective date for Elective Deferrals is the same as the Effective Date designated above; may not be earlier than the date on which the Employer first adopts the Elective Deferral component of the Plan, or July 1, 2020, whichever is later*).

Catch-Up Contributions

☒ The Plan will permit Employees who have attained age 50 during the Plan Year to elect an additional amount of Elective Deferrals as age 50 catch-up Elective Deferrals each year, up to the maximum age 50 catch-up Elective Deferrals for the year. ***If not checked, Age 50 Catch-Up Contributions are NOT permitted.***

☐ The Plan will permit the Special Section 403(b) Catch-up Limitation for Employees with 15 Years of Service to increase their Elective Deferral limitation. ***If not checked, 15 Years of Service Catch-Up Contributions are NOT permitted.***

Employer Contributions (*if any*) - see sections 4.3 and 4.4 of the Plan Document for additional details regarding Employer Contributions, and the *Employer Contributions Section* in this Adoption Agreement for any age or service requirements which must be satisfied for a Participant to receive an allocation of Employer Contributions.

☐ Employer Contributions will be made in accordance with applicable employment agreements and collective bargaining agreements, the terms of which are incorporated by reference and made a part of the plan, or as may be determined from year to year by the Employer. Permitted Employer Contribution types, age and service participation requirements, and other requirements and/or restrictions are indicated on the attached Employer Contributions section of the Adoption Agreement.

If not checked, Employer Contributions are NOT permitted.

Roth Employee Contributions

☒ Roth 403(b) Contributions to the Plan are permitted.

☒ Roth 403(b) Contributions Special Effective Date**: July 01, 2020** (*may be left blank if effective date for Roth 403(b) Contributions is the same as the Effective Date designated above; may not be earlier than the date on which the Employer first adopts the Roth 403(b) Contributions component of the Plan, or July 1, 2020, whichever is later*).

If not checked, Roth 403(b) Contributions are NOT permitted under the Plan.

OTHER TRANSACTIONS

Exchanges Within the Plan

☒ The Plan will permit Participants to make Exchanges to those organizations listed on Appendix I.

If not checked, Exchanges within the Plan are NOT permitted.

Transfers Into the Plan

☒ The Plan will accept Transfers from another employer's 403(b) plan.

If not checked, Transfers WILL NOT be accepted.

Transfers From the Plan

☒ The Plan will permit Transfers from the Plan to another employer's 403(b) plan.

If not checked, Transfers will NOT be permitted to another 403(b) plan.

Rollovers Into the Plan

The Plan will accept a direct rollover of an eligible rollover distribution from the following types of retirement plans. Rollovers of after-tax contributions will not be accepted unless otherwise indicated. (Select each option below that applies or leave blank.)

If no option is selected below, then rollover contributions will NOT be allowed.

☒ An annuity contract described in section 403(b) of the Internal Revenue Code,

☒ including after-tax contributions.

☒ An eligible governmental plan under section 457(b) of the Code which is maintained by a State.

☒ An individual retirement account or annuity (IRA) described in section 408(a) or 408(b) of the Internal Revenue Code that is eligible to be rolled over and would otherwise be includible in gross income.

☒ Direct rollovers from other Roth 403(b) or Roth 401(k) plans are accepted into the Plan.
Not applicable if Roth Contributions are not permitted to the Plan.

☒ A qualified plan described in section 401(a) or 403(a) of the Internal Revenue Code,

☒ including after-tax contributions.

Financial Hardship Distributions — for Elective Deferrals.

☐ Hardship distributions are available under the Plan.
If not checked, Hardship Distributions ARE NOT permitted.

Optional Hardship Provisions

☐ All non-taxable loans available under all plans maintained by the Employer must be taken to demonstrate an immediate and heavy financial need before a Participant may receive a hardship distribution.

☐ This provision applies only to hardship distributions obtained before (*enter specific date*).

If not checked, Participants ARE NOT required to obtain all available non-taxable loans prior to receiving a hardship distribution.

☐ Permissible hardship distributions may only be made for the following immediate and heavy financial needs: expenses incurred or necessary for medical care, (as described in Code section 213(d)), of the Participant, the Participant's spouse or dependents, or the Participant's primary beneficiary (as defined in Q&A-5 of IRS Notice 2007-7); the purchase (excluding mortgage payments) of a principal residence for the Participant; payment of tuition and related educational fees for the next 12 months of post-secondary education for the Participant, the Participant's spouse, children or dependents, or the Participant's primary beneficiary; payments necessary to prevent the eviction of the Participant from, or a foreclosure on the mortgage of, the Employee's principal residence; payments for funeral or burial expenses for the Participant deceased parent, spouse, child or dependent, or the Participant's primary beneficiary; and expenses to repair damage to the Participant's principal residence that would qualify for a casualty loss deduction under Code section 165 (determined without regard to whether the loss exceeds 10 percent of adjusted gross income).

☐ This provision applies only to hardship distributions obtained on or before (*enter specific date*).

If not checked, hardship distribution may be made for all of the immediate and heavy financial needs permitted for safe harbor hardship distributions, as provided in Plan Section 7.1.B.

Loans

☒ Loans are available under the Plan subject to availability and any additional conditions that may apply under a Participant's 403(b) Investment Arrangement(s).

If not checked, Loans ARE NOT permitted from the Plan, and the Loans option in the Employer Contributions Section may not be checked. If checked, and Employer also makes Employer contributions as designated in the Employer Contributions Section, loans are permitted from Elective Deferrals and Roth Deferrals ONLY unless the Loans option for Employer Contributions.

☒ **Loans Special Effective Date: July 01, 2020** (*may be left blank if effective date for Loans is the same as the Effective Date designated above; may not be earlier than the date on which the Employer first permits loans from the Plan, or July 1, 2020, whichever is later*).

Federally Declared Disasters

The Plan permits a distribution of a Participant's Elective Deferrals for a federally declared disaster, as authorized by legislation or official guidance.

☒ Yes

☐ No

If not checked, Distributions for Federal Declared Disasters are NOT permitted.

Qualified Birth or Adoption Distributions

The Plan permits Qualified Birth or Adoption Distributions of a Participant's Elective Deferrals.

☒ Yes (*Complete remainder of this section*)

☐ No

A Qualified Birth or Adoption Distribution may be distributed on or after **July 01, 2020** (*insert date no earlier than January 1, 2020*)

A Participant may take a Qualified Birth or Adoption Distribution in an amount equal to $**5,000** (*insert amount no greater than $5,000*) for each child of the Participant.

If not checked, Qualified Birth or Adoption Distributions are NOT permitted. If checked but no amount is specified, distributions of up to $5,000 per child are permitted.

Coronavirus-Related Loans

The Plan permitted coronavirus-related loans of a Participant's vested Account Balance to the extent permitted under the Investment Arrangement:

☒ Yes

☐ No

Coronavirus-Related Distributions

The Plan permitted coronavirus-related distributions of a Participant's Elective Deferrals:

☒ Yes (*Complete remainder of this section*)

☐ No

The Plan permitted coronavirus-related distributions of a Participant's Elective Deferrals in an amount that did not exceed, in the aggregate, **$100,000** (*insert amount no greater than $100,000*) under the Plan and other retirement plans maintained by the Employer and Related Employers, made on or after *January 1, 2020*, and before *December 31, 2020*.

If not checked, Coronavirus-Related Distributions were NOT permitted. If checked but no amount is specified, distributions up to $100,000 were permitted.

Investment Arrangement. For Elective Deferrals and Roth Deferrals only, Participants may select either an Annuity Contract or a Custodial Account offered by an approved Vendor identified in Appendix I. If the Employer also provides Non-Elective or Matching Contributions to the Plan, the Employer may permit the Non-Elective and Matching contributions to be invested in either an Annuity Contract or a Custodial Account or both by making the appropriate selection in the *Employer Contributions* section (if applicable) Adoption Agreement.

PLAN ADMINISTRATION

Plan Administration

The Employer, as Plan Administrator, has named AFPlanServ® to provide certain administrative services for the Plan.

NONSTANDARDIZED PRE-APPROVED PLAN PRACTITIONER

The name, address, telephone number, and e-mail address of the non-standardized pre-approved plan practitioner to whom adopting Employers may direct inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the Opinion Letter is:

AFPlanServ®
P.O. Box 269008
Oklahoma City, OK 73126-9008
Phone: 866-560-6415
Fax: 866-578-0962
Email: info@afplanserv.com

EMPLOYER CONTRIBUTIONS

This section of the Adoption Agreement applies to Elective Deferrals and Roth Deferrals only. If Employer wishes to make Non-Elective or Matching Contributions to the Plan, the Employer must also complete the *Employer Contributions* section. If completed, that section is incorporated as part of the Adoption Agreement. Elections in the *Employer Contributions* section apply only to the Non-Elective and/or Matching Contributions. If the *Employer Contributions* section is completed, Employer's signature below also signifies adoption of the provisions contained in that Section.

EMPLOYER RELIANCE ON OPINION LETTER

Except to the extent provided in Rev. Proc. 2021-37, an Employer may rely on a currently valid Opinion Letter issued by the Internal Revenue Service as evidence that the Plan satisfies the requirement of Section 403(b) of the Code, and including, if applicable, the requirements of section 401(a)(4) and 410(b) of the Code if:

a. The Adopting Employer has not amended this Nonstandardized Section 403(b) Pre-approved Plan other than to choose options provided in the Adoption Agreement or to make amendments that are described in section 9.03 of Rev. Proc. 2021-37 (*relating to employer amendments that will not affect reliance*); and

b. Either the only contributions under the Plan are Elective Deferrals, or if the Employer has elected in the Employer Contributions section of the Adoption Agreement to provide for contributions other than Elective Deferrals, all of the Employers in the Employer's controlled group are Eligible Employers within the meaning of Treas. Reg. Section 1.403(b)-2(b)(8).

The Employer may not rely on the Opinion Letter in certain other circumstances, which are specified in the Opinion Letter issued with respect to the plan, or in Rev. Proc. 2021-37.

EMPLOYER ACKNOWLEDGEMENTS AND SIGNATURES

Employer acknowledges that it is an eligible educational organization as defined in Section 170(b)(1)(A)(ii) of the Code or a governmental unit as defined in Section 170(b)(1)(A)(v) of the Code and the Plan is a governmental plan as defined in Section 414(d) of the Code and ERISA §3(32), 29. U.S.C.A. §1002(32).

EMPLOYER

By: _____

Print Name of Signer: _____

Title: _____

Dated: _____

ADOPTION AGREEMENT FOR AFPLANSERV®
403(b) NONSTANDARDIZED PLAN DOCUMENT
EMPLOYER CONTRIBUTIONS

Employer Name: SHERIDAN SCHOOL DISTRICT #48J State: OR

Employer hereby makes available to its employees a 403(b) Plan that provides for employer contributions in accordance with applicable employment agreements and/or collective bargaining agreements, and agrees that the following provisions shall govern all employer contributions and any earnings attributable to the employer contributions made to the Plan. The following Plan rules are applicable to Employer (Non-elective) contributions only.

Type and Allocation of Employer Contributions

☐ **Employer Non-elective Contributions**

☐ **Contribution Formula**

☐ **Discretionary Non-elective Contributions**. Discretionary contribution, to be determined by the Employer in accordance with Section 4.3 of the Plan. Discretionary Non-elective Contributions will be allocated to each Participant in the ratio that such Participant's Compensation bears to the Compensation of all Participants to whom Non-elective Contributions are allocated.

☐ **Fixed Non-elective Contributions**. Fixed contribution equal to % (*insert a percentage from 0% to 100%*) of the Compensation of each Participant eligible to share in allocations.

☐ **Other** (describe):

Note: the formula described must satisfy the definitely determinable requirement under Reg. §1.401-1(b). If the formula is non-uniform, it will not satisfy this requirement.

☐ **Former Employees**. If elected, Former Employees will share in the Non-elective Contributions made by the Employer for a Plan Year. In any event, no contribution will be made after the end of the Participant's fifth taxable year after the year in which he terminated employment. *See* Plan Section 4.5. ***If this option is not selected, Participants will not share in Employer Non-elective Contributions after the Plan Year in which their employment terminates, and Non-elective Contributions will be allocated based only on Compensation earned prior to the Severance from Employment.***

☐ **Disabled Employees.** If elected, Employees who are permanently and totally disabled (as defined in Code §22(e)(3)) will continue to share in the Non-elective Contributions made by the Employer for a Plan Year for (*See* Plan Section 4.5):

☐ A fixed period of years, or

☐ A period to be determined by the Employer, which shall be determined on a uniform and non-discriminatory basis for all Participants.

☐ **Matching Contributions**

The Employer will make Matching Contributions to the Plan on behalf of *(select one):*

☐ All Participants who make Elective Deferrals.

☐ All employees who make Elective Deferrals except:

☐ Employees who have not attained the age of *(insert an age from 18 to 21)*. ***If not checked, there will be no age requirement.***

☐ Employees who have not completed Year of Service *(may not be more than one (1) Year of Service)*. ***If not checked, there will be no service requirement.***

☐ Other excluded employees, as described below. If Matching Contributions are limited to a small class of employees, then list who is eligible to receive 403(b) Matching Contributions and attach any corresponding agreement that defines who is eligible to receive 403(b) Matching Contributions):

☐ The Matching Contribution computation period shall be (*choose one*):

☐ Payroll period.

☐ Monthly.

☐ Quarterly.

☐ Annually.

NOTE: If Employer's actual contributions to the Plan are made more often than the selected computation period, there may be a "true-up" matching contribution required at the end of the Plan Year.

☐ Matching Contribution Formula as follows (select 1. or 2. below):

☐ **%** *(enter a percentage from 0% to 100%)* of the Participant's Elective Deferrals.

☐ **Discretionary**. The Employer may make matching contributions equal to a discretionary percentage of the Participant's Elective Deferrals or a discretionary dollar amount, which shall be allocated to each Participant as a uniform rate of deferrals, for example 100%, up to a uniform deferral percentage.

☐ **Fixed - uniform rate/amount**. The employer will make matching contributions equal to % (*enter a percentage from 0% to 100%*) of the Participant's Elective Deferrals.

☐ **Catch-up contributions**. Matching contributions will be made on all age 50 and special section 403(b) catch-up contributions under Sections 4.1.B and 4.1.C of the Plan document. ***If not checked, catch-up contributions will not be matched.***

☐ **Matching limit on Elective Deferrals**. In determining the Employer Matching Contributions above, only the following Elective Deferrals will be matched *(Leave blank if not applicable)*:

☐ The percentage or dollar amount specified below (select one or both):

☐ % *(enter a percentage from 0% to 100%)* of a Participant's Compensation.

☐ $ *(enter specified dollar amount up to the maximum Elective Deferrals permitted for the Plan Year under Code Section 402(g)(3), plus any catch-up contributions permitted under Sections 4.1.B and 4.1.C of the Plan document, both as adjusted annually for inflation).*

☐ **Maximum matching contribution**. The matching contribution made on behalf of any Participant for any Plan Year will not exceed *(leave blank if no limit on matching contributions)*:

☐ $ *(enter specified dollar amount up to the maximum amount permitted for the Plan Year under Code Section 402(g)(3), plus any catch-up contributions permitted under Sections 4.1.B and 4.1.C of the Plan document, both as adjusted annually for inflation).*

☐ % *(enter percentage from 0% to 100%)* of a Participant's Compensation.

Eligibility

☐ All employees shall be eligible to receive 403(b) Employer Non-elective Contributions except as listed below (if no exclusions are listed, all employees will be eligible).

☐ Other - If Employer Non-Elective Contributions are limited to a small class of employees, then list who is eligible to receive 403(b) Employer contributions (*attach any corresponding agreement that defines who is eligible to receive 403(b) Employer contributions*).

Age Requirement

☐ An Employee will be eligible to receive Employer Non-elective Contributions after attaining age . *(Insert an age from 18 to 21).* ***If not checked, there will be no age requirement.***

Year of Eligibility Service

☐ Participants are eligible to receive Employer Non-elective Contributions after completing Year of Service (*may not be more than one* (*1*) *Year of Service*). ***If not checked, there will be no service requirement.***

Entry Date. Employer Non-elective Contributions and Matching Contributions will be effective on the first Entry Date occurring on or after the Employee has satisfied any applicable Age and Service conditions indicated above, or as soon as administratively feasible thereafter.

Vesting Schedule. The Vesting schedule selected below will apply only to Employer Matching Contributions and Employer Non-elective Contributions made on behalf of a Participant.

☐ Graded Vesting Schedule

Years of Service	Vested Percentage
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

☐ Cliff Vesting Schedule

Years of Service	Vested Percentage
1	0%
2	0%
3	100%

☐ Other - Please attach vesting schedule. *Schedule must be at least as liberal as a 15-year cliff vesting schedule or a 5 to 20 year graded vesting schedule in each year, without switching between the schedules.*

If no option is selected, all eligible employees will be 100% vested upon becoming eligible to participate in the Plan. Regardless of the option selected above, all Participants will be 100% vested immediately in the portion of their Accounts attributable to Elective Deferrals, Roth Elective Deferrals, and Rollover Contributions.

Investment Arrangement for Employer Contributions only:

☐ Annuity Contract offered by an approved Vendor identified in Appendix I.

☐ Custodial Account offered by an approved Vendor identified in Appendix I.

Loans

☐ Loans ***will be*** available under the Plan from vested Employer contributions, subject to availability and any additional conditions that may apply under a Participant's 403(b) Individual Agreement(s).

If not checked, Loans ARE NOT permitted from vested Employer contributions. You may select this option ONLY if you have also selected the Loans option in the General Section above.

Distribution Restrictions - (*Employer contributions only*)

☐ **Custodial Account.** Employer contributions held in a Custodial Account may be distributed upon the occurrence of any of the following events (*select those which apply*):

☐ Retirement or severance from employment.

☐ Death.

☐ Disability.

☐ Attainment of age . (*Must not be earlier than age 59½.*)

☐ **Annuity Contract.** Employer contributions held in an Annuity Contract may be distributed upon the occurrence of any of the following events (*select those which apply*):

☐ Retirement or severance from employment.

☐ Death.

☐ Disability.

☐ Completion of (*enter a number from two* (*2*) *to fifteen* (*15*)) Years of Service.

☐ Attainment of age . (*May be earlier than age 59½.*)

Forms of Distribution. Elect one or more of the following options for Custodial Accounts:

☐ Single lump sum.

☐ Partial lump sum.

☐ Installments.

☐ Other form permitted under the terms of the applicable Custodial Agreement as selected by the Participant.

APPENDIX I

EFFECTIVE DATE: July 01, 2020

SHERIDAN SCHOOL DISTRICT #48J 403(b) Plan

ALLOCATION OF PLAN ADMINISTRATIVE FUNCTIONS

Below are the various administrative functions necessary to operate the plan and the party responsible for carrying out that function, including the discretionary authority to make determinations with respect to that function. See Section 2.1.B. of the Plan.

DESCRIPTION OF ADMINISTRATIVE FUNCTION	PARTY RESPONSIBLE
Determine whether an employee is eligible to participate in the Plan	Administrator
Determine that the requirements of the Plan and section 403(b) of the Internal Revenue Code are properly applied, including whether the Employer is a member of a controlled group	Administrator
Determine the status of domestic relations orders or qualified domestic relations orders.	Administrator
Providing notice of the plan to employees and enrolling eligible employees	Administrator
Determine whether contributions comply with the applicable requirements and limitations	AFPlanServ®
Determine whether hardship withdrawals and loans comply with applicable requirements and limitations	AFPlanServ®
Determine that any transfers, rollovers, or purchases of service credit comply with applicable requirements and limitations	AFPlanServ®

APPROVED/DESELECTED VENDORS

APPROVED VENDOR LIST

Approved Vendor - an investment provider selected by the Plan Sponsor to receive 403(b) contributions from the plan for investment in Annuity Contract(s) or Custodial Agreements.

Name of Vendor	Contact Person	Telephone Number
AMERICAN FIDELITY ASSURANCE	CUSTOMER SERVICE	(800) 662-1113
EQUITABLE LIFE INSURANCE COMPANY	403B DESK	(800) 628-6673
PENSERV PLAN SERVICES INC (FORMERLY FORESTERS FINANCIAL SERVICES)	TEAM 60	(803) 354-5003

DESELECTED VENDOR LIST

Deselected Vendor - an investment provider that is no longer eligible to receive 403(b) contributions on behalf of the Plan as elected by the Plan Sponsor.

Name of Vendor	Contact Person	Telephone Number
FORESTERS FINANCIAL SERVICES INC	**CUSTOMER CARE**	**(800) 832-7783**
NEW YORK LIFE INSURANCE & ANNUITY CORP	**CUSTOMER SERVICE**	**(800) 598-2019**
VOYA RETIREMENT INSURANCE & ANNUITY COMPANY	**CUSTOMER SERVICE**	**(888) 311-9487**

Important Notes:

1. As provided under the Plan, any Approved Vendor, named in Appendix I, has agreed to share information necessary for compliance purposes with the Employer, an Administrator and/or with any other 403(b) vendor as may be required to facilitate compliance with the Plan and all applicable laws and regulations.
2. Each Approved Vendor named above is required to maintain records of the Investment Arrangements offered under the Plan to comply with the information sharing requirements of the Plan and applicable information sharing agreements.

Sheridan School District 48J
27-01 RESOLUTION
Appropriation Authority

WHEREAS, the District requests to establish Fund 208 Oregon Community Foundation in support of Barbara Roberts Career Technical Education Center and Fund 282 Ford Family Foundation in support of Start Learning Now: Regional Coordination and Curriculum Development for additional resources and expenditure authority.

NOW, THEREFORE BE IT RESOLVED THAT the district does hereby request to receive and appropriate the amount shown below for the 2026-2027 fiscal year.

Resources			2026-27 Budget
208-R1920	Oregon Community Foundation		25,000
282-R1920	Ford Family Foundation		120,000
		Total Resource:	**$145,000**
Requirements			
208.2690.650.000.389	Other purchased services		25,000
282.2690.650.000.389	Other purchased services		120,000
		Total Requirement:	**$145,000**

Rubi Yarez, Board Chair

Dorie Vickery, Superintendent

Date Resolution Adopted



2026 OSBA Election Information - Yamhill/Polk Region

In even-numbered years, member boards take official action to elect regional representatives for odd-numbered positions on the OSBA Board of Directors and any positions that are currently vacant or were filled by appointment, and to vote on any resolutions brought before the membership.

- *The Yamhill/Polk region holds one position on the Board of Directors which is up for election.*
- *Candidate materials are posted on the OSBA Election Information page.*
- *There is one resolution being brought before the membership at this time. Resolution information is posted on the OSBA Election Information page.*
- *Member boards must take official action to vote.*
- *A quorum consists of a majority of members in good standing at the time ballots are due. For each ballot item, any returned ballot, including a blank ballot or abstention, counts toward establishing a quorum; however, blank ballots and abstentions do not count as either Yes or No votes.*
- *Please use this map to verify your region before proceeding. You may only vote in the region where your main administrative office is located. If you have a main administrative office in more than one region, you must choose one region and only vote in that one region. If*

multiple ballots are submitted from the same region, only the first submitted ballot will be counted.

Yamhill/Polk Region Official Ballot

1. Board of Directors Position 13

- ◯ Kraig Albright

2. Resolution 1 - Adopts the proposed amendments to the OSBA Bylaws.

- ◯ Yes - adopt
- ◯ No - do not adopt

Board Action Verification

* 3. Type the name of the district, ESD, or community college board that officially made this vote.

* 4. Type the meeting date when the board officially made this vote.

* 5. Type your name and title.

Done

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2026 OSBA BYLAWS BALLOT MEASURE

OSBA Governance Changes

A summary for member boards: what would change, why, and what comes next

To OSBA member boards,

In 2026, OSBA's Board Governance Committee led a review of how the association is governed. On September 19, 2026, the OSBA Board of Directors adopted a resolution to amend the OSBA Bylaws and referred it to you, our members, for a vote during the 2026 election cycle.

This summary explains what the amendments would change, why, and what would stay the same. The bylaws set the overall framework. Many supporting details would be worked out afterward through Board policy and operating procedures, with input from the people most affected. Each section lists those open details and who will decide them.

Each member board will vote on the amended bylaws as a single ballot measure. Approval requires two-thirds of returned ballots. The full text of the Board's resolution is included in the voting packet.

We encourage every member board to read the "At a Glance" page and discuss it before voting.

OSBA Board Governance Committee

At a Glance

The ballot measure contains four central changes, plus several smaller technical updates described later in this summary.

THE FOUR CENTRAL CHANGES

1

Ex-officio advisor seats. Would end the standing list of named,non-voting advisors on the Board. The Board could still invite advisors when needed.

2

Caucuses. Caucuses would advise the executive director instead of the Board. The executive director would establish caucuses using criteria the Board sets in policy. Today, adding or removing a caucus requires a member vote to amend the bylaws.

3

Caucus Council. Would create a new Caucus Council, with one representative from each caucus, to advise the Board. The two caucus seats on the Board would become two seats filled by the Board on the Council's recommendation. The Council would also have new pathways to additional leadership.

4

Legislative Policy Committee (LPC). Board members would choose whether to serve on the LPC instead of being required to. The Caucus Council would also have LPC seats (number determined in policy).

WHAT IS NOT CHANGING

Board size. The Board would keep up to 25 voting directors: up to 22 elected by region, plus 2 recommended by the Caucus Council.

Caucus seats during the transition. The two established caucuses would keep their Board seats until the new Caucus Council directors are appointed, or until the end of 2027, whichever comes first.

Caucus voice in governance. Caucuses would continue to have a path to leadership through the two Caucus Council seats and committee seats.

Board oversight of funding. The Board would continue to set caucus funding through the annual budget.

Why these changes

Members told us that the Board's size, unclear roles, and confusion between governance and advocacy are the biggest barriers to an effective Board. These changes are a first, measured step. The Governance Committee will review their impact after one year before recommending anything further, including any change to Board size.

Background

How the review was done

As part of OSBA's regular governance review cycle, the Board engaged Coraggio Group in 2026 to assess OSBA's governance structure. The assessment gathered input from:

188 survey respondents, 12 stakeholder interviews, and 7 focus groups, representing the Board, staff, member districts of every size, the caucuses, and the PRIDE Advisory Committee

A review of school board association bylaws in more than 30 states

Coraggio Group reported its findings in June 2026. The Governance Committee then held a design retreat on August 3, recommended bylaws amendments on August 24, and the Board adopted and took action to refer them to the membership on September 19.

Guiding principles

Four principles, set at the start of the review, shaped which changes moved forward:

Efficiency

Design structures that make purposeful use of staff resources and board member time. Every committee, caucus, and process should add clear value.

Effectiveness

Ensure governance structures enable the board to fulfill its core responsibilities: strategic oversight, policy governance, fiduciary accountability, and organizational leadership.

Engagement

Ensure boards as entities have genuine opportunities to participate and inform decisions without creating administrative burden or unnecessary complexity.

Representation

Balance representation between boards as fundamental units and districts serving larger student populations, ensuring all member voices carry appropriate weight while maintaining geographic practicality.

What we heard

- Board size was named by every member group as the greatest opportunity to improve efficiency, and **69%** of Board and staff respondents named it as a structure that should be re-evaluated.
- Confusion between governance and advocacy was the most-cited barrier to Board effectiveness (**29%** of all respondents), followed by unclear roles (**26%**).
- Board and staff rated the Board's understanding of OSBA's Board work **2.6 out of 5**, though they rated orientation **3.9**.
- The non-voting ex-officio seats were rated the least active and least impactful Board roles. **39%** of Board and staff respondents flagged them.
- Both caucuses and the advisory committee received below-target effectiveness ratings. Members of each group flagged their own group's structure for re-evaluation: **69%** of advisory committee respondents, **63%** of Rural Caucus respondents, and **56%** of Members of Color Caucus respondents flagged their own body's structure for re-evaluation.

The Four Central Changes

1. Ex-officio advisor seats

TODAY

Up to 25 voting directors: 22 elected by region, plus one from the Oregon School Board Members of Color Caucus and one from the Oregon Rural School Board Members Caucus. The bylaws cap the Board at 25 voting persons (Sec. 3.3).

Five named, non-voting ex-officio advisors: an NSBA director elected from Oregon; the executive director of the Coalition of Oregon School Administrators; the chair-elect of the Oregon Association of Education Service Districts; the board president of the Oregon Community College Association; and the chair of the State Board of Education.

WHAT WOULD CHANGE

The named list of ex-officio advisors would be removed.

The Board could designate non-voting ex-officio advisors as needed (Sec. 3.5.4).

WHY

The ex-officio role and its relationship to the Board were never clearly defined. These seats were rated the least active and least impactful Board roles, and 39% of Board and staff respondents flagged them. Peer state associations seat 14 to 19 voting directors; OSBA seats up to 25.

2. Caucuses would advise the executive director

TODAY

Two caucuses are named in the bylaws: the Oregon School Board Members of Color Caucus and the Oregon Rural School Board Members Caucus.

Each holds a guaranteed Board seat and LPC seat and advises the Board directly.

A caucus can be created or eliminated only by a bylaws amendment approved by members.

The PRIDE Advisory Committee is not named in the bylaws. It advises the Board and has no guaranteed Board or LPC seat.

WHAT WOULD CHANGE

The executive director would establish caucuses that support OSBA's vision, mission, and goals, following criteria the Board adopts in policy.

Caucuses would advise the executive director instead of the Board. The Caucuses would no longer be approved by the membership.

The two current caucuses would no longer be named in the bylaws. The expectation is that they would be re-established under the new framework, but that would happen through policy, not through this ballot measure.

The PRIDE Advisory Committee is not addressed in the bylaws, so this measure has no immediate effect on its status. Any change would come through Board policy.

Staff support would be defined in caucus operating procedures and an executive director framework rather than in the bylaws.

The Board would continue to evaluate the executive director, providing accountability for groups that report to that position.

WHY

Today the two caucuses and the advisory committee have different budgets, seats, authority, and resources. A single framework would give every caucus the same pathway and the same rules.

Reporting to the executive director would connect caucuses more directly to OSBA staff and day-to-day operations, providing greater flexibility in how they conduct their work while supporting effective coordination and implementation.

STILL TO BE DECIDED

- Criteria and safeguards for establishing a caucus, grounds for dissolving one, and an appeal to the Board if a caucus request is denied or is dissolved (OSBA Policy Committee)
- How caucus leaders are selected, how long they serve, and how leadership rotates (caucus operating procedures)
- What staff provide to caucuses and how staff take part in their meetings (caucus operating procedures and executive director framework)
- How Oregon public meetings law applies to caucus meetings (OSBA Policy Committee, with legal review)

3. A new Caucus Council, and caucus seats on the Board

TODAY

Each of the two caucuses designates one voting director to the Board and Legislative Policy Committee.

Each caucus manages its own budget.

Adding a caucus adds a seat on both the Board and the LPC.

WHAT WOULD CHANGE

A new Caucus Council, advisory to the Board, composed of one Board-approved representative from each caucus, (Sec. 4.4.4).

The Council would recommend two people for the Board to appoint as full voting directors (Secs. 3.5, 3.5.3). These replace the two current caucus seats.

The Council would have the option to recommend a Finance Committee member, LPC members, and members to other Board committees. Recommendations would be subject to the approval of the Board.

The Council would adopt operating procedures (Sec. 4.4.2), keep minutes, report at Board meetings, follow public meetings law (Sec. 4.5), and file a year-end report (Sec. 4.4.6).

The Board would set the Council's budget (Sec. 4.4.5), as it sets caucus budgets today.

New caucuses would join the Council without adding Board seats.

Filling seats and the transition

Officer overlap. If the president or immediate past president is a Caucus Council director, the Council would select an additional director for that term (Sec. 3.5.3).

Start date. The new structure would take effect July 1, 2027, to allow time to develop the supporting policies and procedures

Transition. The two current caucus directors would keep their seats until the Board appoints the two Council directors, or until the end of 2027, whichever comes first.

WHY

One Council would give every caucus, current and future, the same pathways to leadership. The Council structure allows new caucuses to be added without expanding the Board or revising the bylaws each time a caucus is created. This provides greater flexibility while addressing member concerns about Board size.

STILL TO BE DECIDED

- The Council's operating procedures, including how it selects candidates for its two Board seats (OSBA Policy Committee)
- How Caucus Council budget is distributed to individual Caucuses (Caucus Council)

4. Legislative Policy Committee (LPC)

TODAY

Members: all voting Board members, elected regional representatives (Sec. 4.1.3(c)–(e)), the President as an ex-officio voting member, and one designee from each caucus.

Board policy (Policy 2100) requires every director to serve on the LPC.

The bylaws set two-year terms for LPC seats, with terms starting in January 1 of even-numbered years.

WHAT WOULD CHANGE

Members: Board members who choose to serve; the president (ex officio, voting); all Executive Committee members (required to serve); elected regional representatives; and members recommended by the Caucus Council (Sec. 4.1.3(b)).

Two-year terms starting January 1 of even-numbered years, with members being limited to up to five consecutive terms, then eligible again after a two-year break (Sec. 4.1.3(f)).

WHY

Requiring every director to serve on the LPC blurred the line between governance and advocacy, the barrier to effectiveness respondents named most often. Voluntary service would place directors on the LPC who are ready and have capacity for the advocacy role. Term limits would create predictable rotation and new leadership pathways. Seating Council designees would keep caucus representation on the LPC through one consistent process.

STILL TO BE DECIDED

- How directors indicate interest in LPC service, and how seats are filled (OSBA Policy Committee)
- How many Caucus Council designees serve on the LPC (Board and Caucus Council)
- How current members, and directors who join mid-cycle, move into the new term cycle (OSBA Policy Committee)

Other Changes on the Same Ballot

These technical updates are part of the same ballot measure. Items already covered above are noted, not repeated.

CHANGE	WHAT IT DOES
Resolution deadline (2.5)	Moves the deadline for submitting resolutions to the Board from September 30 to September 15.
Region declaration (2.6.2)	Clarifies that if a member has a main administrative office in more than one region, the member must declare which region it intends to vote and shall only vote in that region.
Regional review (2.7)	Formal review of OSBA's regions would happen at least every five years instead of every three.
Annual meeting (2.8)	Keeps the annual members' meeting but drops the requirement that it be in person in November. OSBA would still report on its activities and finances at least once a year.
Quorum and approval (2.13, 2.14)	Blank ballots and abstentions would count toward quorum but would not count as "no" votes.
Board vacancies (3.6)	Clarifies that the Board would be able to fill any vacant director seat by appointment, except an extra seat created under Sec. 3.5.1(e) when the president or immediate past president is no longer from that region.
Contiguous regions (3.6)	Ends the option of appointing a director from a neighboring region. Directors would have to come from the region they represent.
Finance Committee term limits (4.1.2)	Members starting on or after January 1, 2027, would be able to serve five consecutive two-year terms, then return after a two-year break. Current members would not be affected.
Officer reelection (5.4)	Clarifies that an officer (other than the past president) whose Board seat is up for election would have to be reelected by their region to remain an officer.
Also on the ballot	Caucus director transition (3.5.3) and Finance Committee Council designee (4.1.2): see Change 3. LPC terms (4.1.3(f)): see Change 4.

Improvements Already Underway (No Vote Needed)

These improvements fall within the Board's and staff's existing authority. Several are already in progress.

AREA	WHAT IS CHANGING
Onboarding	Written role descriptions at recruitment, mentoring for new directors, and a check-in at six to eight months.
Board and LPC expectations	Written attendance and engagement expectations and a way to track them, applying equally to regional and Caucus Council directors.
Regional director role	Clarifies that regional directors are a point of contact for member boards, not their delegates, and owe their primary duty to the association as a whole as its fiduciaries.
Governance training	Ongoing training on Board, staff, and officer roles, fiduciary duty, and officer eligibility.
Member communication	Clear ownership of member communication, a regular governance digest and legislative updates, and roadshows redesigned for two-way dialogue.
Meetings	In-person sessions for complex decisions and more emphasis on preparation before meetings.

Timeline

June 2026	Coraggio Group delivered governance review report
August 3, 2026	Governance Committee design retreat
August 24, 2026	Governance Committee recommended bylaws amendments
September 19, 2026	Board adopted resolution and referred it to members
2026 election cycle	Member vote Oct. 15 – Dec. 15
January 1, 2027	New Finance Committee term limits apply to incoming members
July 1, 2027	New caucus and Caucus Council structure takes effect
By December 31, 2027	Caucus Council directors seated on the Board
One year after implementation	Governance Committee reviews impact

OSBA Board of Directors
CANDIDATE QUESTIONNAIRE

Name: Kraig ALbright Date: _____

Address: [redacted]

City/Zip: [redacted]

Business phone: _____

Residence phone: _____

Cell phone: [redacted]

E-mail: _____

District/ESD/CC: Dayton

Term expires: 6/30/2029 Years on board: 6

Region: Yamhill/Polk Position #: 13

Insert your high-resolution digital photo (head shot):
1) Open this PDF in Adobe
2) Click on Tools tab
3) Click Edit PDF
4) Click on Add Image
5) Navigate to where photo is
6) Position photo in this frame

I certify that if elected I will faithfully serve as a member of the OSBA Board of Directors. My nomination form has been submitted to OSBA (or is attached to this document) as evidence.

Kraig Albright 9/30/2026

Name Date

Be brief; please limit your responses to 50 words per question.

1. Describe in your own words the mission and goals of OSBA.

   OSBA's mission is to empower school boards with the knowledge, skills, and resources needed to govern effectively and advocate for student success, while advancing a vision of educational excellence and equitable outcomes for every learner in Oregon.

2. What do you want to accomplish by serving on the OSBA board of directors?

   My goal is to help ensure that every decision we make, whether at the local or state level, begins with a simple question: How does this improve outcomes for students? Through OSBA, I want to support and educate board members, strengthen governance practices, advocate for public education, and continue building a shared vision that keeps the needs of every Oregon student at the center of our work.

3. What leadership skills do you believe you bring to the board of directors? Give an example of a situation in which you demonstrated these skills.

   I believe effective leadership starts with listening. I seek to understand differing viewpoints, build trust through authentic relationships, and foster collaboration around a common purpose. My focus is helping boards and organizations move beyond individual interests and toward a shared vision centered on improving outcomes for every student. By combining thoughtful dialogue with an unwavering commitment to results, I work to create alignment, strengthen governance, and support meaningful progress.

OSBA Board of Directors

4. What do you see as the two most challenging issues faced by OSBA?

I believe the two most significant challenges facing OSBA are helping boards navigate growing financial pressures and maintaining a strong, unified association focused on student success. As enrollment declines and competition for limited resources intensifies, school boards need practical tools, training, and advocacy to make difficult decisions while continuing to serve students effectively. At the same time, board associations nationwide face increasing division and competition for engagement. OSBA's opportunity is to bring boards together around a shared purpose, strengthen governance, and keep the focus on what matters most: improving educational outcomes for every student in Oregon.

5. What do you see as the two most challenging issues faced by your region?

One of the biggest challenges facing our region is the financial pressure created by declining enrollment and inconsistent attendance, both of which directly impact school funding. Boards are being asked to make increasingly difficult decisions about programs, staffing, and resources while continuing to meet the needs of students and communities. OSBA can play an important role by providing training, resources, and advocacy that help boards navigate these challenges strategically and thoughtfully. By strengthening governance and supporting informed decision-making, we can help districts remain focused on delivering positive outcomes for students despite fiscal uncertainty.

6. What is your plan for communicating with boards in your region?

My approach to communication is built on both personal connection and consistent outreach. I will seek opportunities to engage board members and educational leaders face-to-face throughout the region, while also leveraging OSBA's communication tools and resources to share information, gather feedback, and maintain open dialogue. My goal is to ensure that board members feel heard, informed, and connected, while creating opportunities for collaboration around the shared mission of improving outcomes for every student in Oregon.

Please continue to the next section.

OSBA Board of Directors
CANDIDATE PERSONAL/PROFESSIONAL RESUME

Work or service performed for OSBA or local district (include committee name and if you were chair):

District vice chair 2024-2026, Chair 2026-, OSBA Board of Directors Pos. 13 2023-present

Other education board positions held/dates:

Occupation (Include at least the past five years):

Employers:	Dates:
Facilities manager, Rivermark Credit Union	2016-2026
Facilities Director, Oregon State Credit Union	2026-present

Schools attended (Include official name of school, where and when):

High school: Dayton HS 1988

College: Chemeketa CC 2013, George Fox University 2016

Degrees earned: AA, BS

Education honors and/or awards:

Academic Excellence GFU

Other applicable training or education:

Activities, other state and local community services:

Hobbies/special interests:

Business/professional/civic group memberships; offices held and dates:

International facilities Management Association
Oregon Coaches Assocation

Additional comments:

NOMINATION FORM
OSBA BOARD OF DIRECTORS
REGIONAL MEMBER

Date: 9/30/2026

TO:
José Gamero-Georgeson
OSBA President-Elect
Oregon School Boards Association
1201 Court St NE, #400
Salem, OR 97301
Fax: 503-588-2813
E-mail: *elections@osba.org*

Nominations are due by 5 pm, September 30, 2026

Return this form and all candidate information forms to the OSBA office by email at *elections@osba.org*, or mail to Oregon School Boards Association, 1201 Court St. NE, #400, Salem, OR 97301

Dear José Gamero-Georgeson:

With this letter, our board nominates the candidate named below to a position on the OSBA Board of Directors for the Kraig Albright Region, Position # 13.

BOARD CANDIDATE INFORMATION

Name: Kraig Albright
District/ESD/Community College: Dayton SD 8
Address: 13955 Stringtown Rd
City: Dayton Oregon ZIP: 97114
E-mail: kraig.albright@dayton.k12.or.us Phone: (503)474-7687

This nomination was approved by official action of our board of directors at a duly called meeting on 9/30/2026.
(date)

Kraig Albright
(Board Chair signature)
Board Chair name: Kraig Albright
District: Dayton sd8
Address: 708 Ferry St
City, State, Zip: Dayton Oregon 97114

Sheridan School District 48J

Code: JECB
Adopted: 12/13/06
Revised/Readopted: 12/14/11; 4/16/14; 5/21/14; 12/17/14; 8/19/15; 10/16/19; 11/17/21; 11/19/25
Orig. Code: JECB

Admission of Nonresident Student

The district may enroll nonresident students as follows:

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

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

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

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

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

Annually, by June 30, the Board may establish the number of student transfer requests into the district, and out of the district, to which consent will be given for the upcoming school year.[1]

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

[1] To be applied in case of a significant increase or decrease in enrollment.

REVISED

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

If the number of students seeking consent exceeds the number of spaces, the Board will use an equitable lottery selection process with priority applied in the following order:

1. A student who has previously attended on an approved transfer.
2. A student who has a sibling attending on an approved transfer.
3. A student who has been residing in the boundaries of the district and was previously enrolled in the district but recently moved out of district.
4. A student who has not previously attended and does not have siblings in the district.

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

The Board may revise the maximum number of students to whom consent will be given at a time other than the annual date established ~~by the Board if there are no pending applications for consent~~if it does not interfere with pending applications for consent.

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

The district ~~may~~ requires minimum standards of behavior and~~/or~~ attendance as follows, once the student has been accepted, but may make exceptions on an individual basis:

- Student must maintain a 90% attendance rate.
- Student must not receive more than one suspension or three written referrals to administration.

~~.~~ The minimum standards must be the same for all students that are given consent. The district is not allowed to establish minimum standards for academics as a criteria for the student to remain in the district. Students whose consent is revoked for violation of set attendance and/or behavior standards will not be allowed to apply for consent to return to this district in the same school year. The decision of the superintendent to revoke a transfer request is final and may not be appealed to the Board.

Consent for Interdistrict transfer will be granted for the duration of a student's time in Elementary (grades K-5), Middle School (grades 6-8) and High School (grades 9-12). A student must complete a new Interdistrict transfer process when moving from Elementary to Middle School, or from Middle School to High School. ~~The Board may determine the length of time the consent is given. Any limitations in length of time must be applied consistently among all students to whom consent is given.~~

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

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

REVISED

END OF POLICY

Legal Reference(s):

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

REVISED

OSBA Model Sample Policy

Code: JECF
Adopted:

Interdistrict Transfer of Resident Students**

Interdistrict Transfer

The Board recognizes there may be circumstances that arise in which a resident student may benefit from attendance in another public school in the state. Consequently, a student who resides within district boundaries may be released to attend school in another district that agrees to accept the student. The agreement will be by written consent of the affected school boards or designees whereby the student becomes a "resident student" of the attending district, allowing the attending district to receive State School Fund moneys. Any additional fees or tuition costs are the responsibility of the parent.

When the resident district approves the release of a resident student to another school district, the student or their parent(s) will be solely responsible for transportation unless federal or state law requires transportation to be provided by the district. When a resident student, who is on an individualized education plan (IEP) is accepted to another district by an interdistrict transfer, the attending district becomes responsible for a free appropriate public education (FAPE).

Additionally, an interdistrict transfer of a resident student will be permitted, as appropriate, to meet the requirements to provide a safe public school choice in the Every Student Succeeds Act (ESSA).

The resident district may not impose any limitations on the length of time for which consent is given to the student requesting release to another district.

The resident district shall not require a student to receive consent more than one time when the student requests admission to the same receiving district, regardless of any time limitations imposed by the receiving district.

The district shall allow the student whose legal residence changes to a different district during the school year or summer between school years, to complete the school year in the district if the student chooses to do so.

Safe Public School Choice Transfer Requests

An interdistrict transfer[1] may be permitted in the event a student has been a victim of a violent criminal offense occurring in or on the grounds of a school the student attends, or the student attends a school identified as persistently dangerous and all other district schools the student may transfer to are also identified as persistently dangerous or there is no other district school to which the student may transfer. The transfer must be to a safe school.

[1] Districts are encouraged, but not required, to explore other appropriate options such as an agreement with a neighboring district to accept transfer students if there is not another school in the district in which the student legally resides for the transferring student.

ADOPTION

Student Experiencing Homelessness

A homeless student residing in the district and the student's parent, or in the case of an unaccompanied student, the district's liaison for homeless students, may request that the student attend their school of origin[2] located out-of-district. The request will be considered based on the best interest of the student. The student may continue in their school of origin for the duration of the student's homelessness. Transportation will[3] be provided in accordance with law.

The superintendent is directed to establish procedures for the review of any student request to attend school in another district.

END OF POLICY

Legal Reference(s):

ORS 327.006
ORS 329.485
ORS 332.107
ORS 335.090
ORS 339.115 - 339.133
ORS 339.141
ORS 339.147
ORS 339.155
ORS 339.250
ORS 343.221
ORS 433.267

OAR 581-021-0019

ADOPTION

[2] "School of origin" means the school that a student attended when permanently housed or the school in which the student was last enrolled. When the student has completed the final grade served by the school of origin, the term "school of origin" shall include the designated receiving school at the next grade level for all feeder schools.

[3] McKinney-Vento Homeless Assistance Act (see 42 U.S.C. 11432(g)(1)(J)(iii)).

Illegal Immigration and Immigration Reform Act of 1996, 8 U.S.C. §§ 1101, 1221, 1252, 1324, 1363, 1367 (2012).
McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act, 42 U.S.C. §§ 11431-11435 (2012).
Every Student Succeeds Act, 20 U.S.C. § 7912 (2012).

ADOPTION

OSBA Model Sample Policy

Code: JECF-AR
Revised/Reviewed:

Interdistrict Transfer of Resident Students

General Parent/Student Requests for Interdistrict Transfer (Requiring the consent of both districts)

The following procedure will govern consideration of a request by a student who resides within district boundaries and who is requesting district approval for a transfer to attend school in another district:

1. A parent will request the release of their student by completing the appropriate district form;

2. The completed form must be submitted to the district office;

3. The Board chair, superintendent or designee will grant or deny the request for release according to established Board policy criteria and notify the parent in writing of the decision within [15] calendar days;

4. If the release is granted by mutual consent of the resident and nonresident districts, the resident district will make necessary arrangements for the transfer of the student's education records;

5. ~~[[1]~~The superintendent's decision is final.~~] [[2]If the request for release is denied, parents will be notified in writing of the reason for denial and the right to appeal the decision to the Board by sending a written request to the superintendent or designee within [10] calendar days;]~~

~~6. [The Board [will] [may] hear the appeal at its [next] regularly scheduled Board meeting;]~~

~~7. [A final decision will be made by the Board within [20] calendar days following the Board hearing. The Board's decision will be communicated to the parent in writing.]~~

Safe Public School Choice Transfer Requests

In the event a district school is identified by the Oregon Department of Education (ODE) as persistently dangerous, or a student has been a victim of a violent criminal offense while in or on the grounds of a school the student attends, and there is not another school in the district for the student to transfer to, the district may develop an agreement with a neighboring district to accept transfer students. The development of such agreements is at the discretion of the district.

Record Keeping

A file of all interdistrict transfer requests will be maintained at the district office.

~~[1] [If the district's request for interdistrict transfer process ends with the superintendent's decision as final, use this language for #5 and delete the rest of the bracketed language in #5, and delete #6 and #7.]~~

~~[2] [If the district's request for interdistrict transfer process may be appealed to the Board after the superintendent's decision, use this language for #5 and keep #6 and #7; select bracketed language as appropriate.]~~

ADOPTION

Sheridan School District 48J

Code: JECBB
Adopted: 5/21/03
Revised/Readopted: 6/20/12; 10/17/12; 12/13/17
Orig. Code: JECBB

Intradistrict Transfer Students

With the superintendent's approval, the district may grant the request of a resident student to attend another school, provided the receiving school agrees to that request.

Students who attend a district school identified as persistently dangerous, or who are victims of a violent criminal offense occurring in or on the grounds of the school the student attends, may transfer to a safe public school in the district including transfer to a public charter school in the district.

The district will provide transportation to these students.

The superintendent will develop administrative regulations, as necessary, to implement this policy.

END OF POLICY

Legal Reference(s):

ORS 332.107
ORS 339.133 OAR 581-021-0045

Every Student Succeeds Act, 20 U.S.C. § 7912 (2017).

DELETE

Sheridan School District 48J

Code: JECBB-AR
Revised/Reviewed: 7/16/03; 6/20/12; 10/17/12; 12/13/17
Orig. Code: JECBB-AR

Intradistrict Transfer Procedures

The following procedures will govern consideration of a request by a parent for his/her student to attend a district school other than the one within the student's regular attendance boundary.

General Parent/Student Requests for Intradistrict Transfer

1. Resident students and their parents will be notified on an annual basis of intradistrict transfer options available;

2. Requests to transfer will be considered on a space-available basis and subject to the following criteria:

    a. A financial, educational, safety or health condition affecting the student would likely be improved as a result of the transfer. "Would likely be improved" means it is probable, in the judgment of the district, that the nature and effect of the benefit to be received will be real and meaningful;
    b. Attendance at the school is nearer to the parent's place of work or to the location of child care;
    c. The parent has moved and the place of residence is now located outside the attendance boundary of the student's assigned school, but remains within district boundaries and completion of the current school year in the student's school is in the student's best interest;
    d. There is some other special hardship or detrimental condition affecting the student or his/her immediate family which would be alleviated as a result of the transfer. "Special" means a circumstance or factor not generally applicable to other students or families. "Hardship" and "detrimental condition" apply to any circumstance or factor which has a harmful effect on the student or his/her immediate family, and is not restricted to a financial, educational, safety or health condition;
    e. A program/activity is offered only at the receiving school.

3. Requests that a student attend a district school other than the student's assigned school within his/her regular attendance boundary must be made by the parent (or emancipated minor or student age 18 or older) and submitted in writing on forms provided by the district to the principal or designee of the school the student currently attends, no later than March 31. Later requests may be considered in unusual circumstances, at the district's discretion. Written requests must include a clear statement as to how the requested transfer meets district criteria;

4. The principals of the sending and receiving schools will consult and must mutually agree to the transfer. If either principal objects, the request will be denied;

5. The sending school principal or designee will notify the parent in writing that the request has been granted or denied, no later than June 1;

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6. Students who apply for an intradistrict transfer and are not accepted at the time of application because of space availability or Every Student Succeeds Act of 2015 (ESSA) transfers will be placed on a waiting list in the order in which the applications are received. Such applications will be considered for approval at a later date as space becomes available. The waiting list will be maintained until February of each year, after which time a new waiting list will be developed;

7. Transportation will be the responsibility of the parent. In certain circumstances, district transportation may be appropriately provided, on a space-available basis. Existing bus routes and loading areas will not, however, be disrupted or altered in order to accommodate an intradistrict transfer;

8. Once a student transfer is approved, the district will, to the extent practicable, continue the student in the receiving school through the highest grade in that building, subject to the right of residents of the attendance area to attend their assigned school and students exercising safe school choice options under ESSA. Approved transfers will be reevaluated at the conclusion of each school year by the building principal of the receiving school. Continuation of the transfer may be denied based on such considerations as space limitations, student behavior, attendance, academic performance or failure to continue an educational program for which the transfer request was originally approved;

9. In the event building capacity is reached with attendance area residents or students from outside the attendance area who have transferred under provisions of ESSA, transfer students may be asked to enroll in another school or return to their school of origin;

10. An approved transfer granted to a student will not obligate the district to approve subsequent requests from another student in the same family;

11. Student violations of Board policy, administrative regulation or school rules may result in revocation of the transfer at any time at the discretion of the district, in addition to discipline imposed.

Safe Public School Choice Transfer Requests

In the event a district school is identified by the Oregon Department of Education (ODE) as persistently dangerous, or a student has been a victim of a violent criminal offense while in or on the grounds of a school the student attends, a transfer to meet the safe public school choice requirements of ESSA will be provided, subject to the following:

1. The district will provide notification to parents of all students attending a school identified as persistently dangerous of their student's right to transfer. The notice will:

    a. Be in writing, provided within 10 school days from the time the district becomes aware that the school has been identified by ODE as persistently dangerous or from the time a parent or student has notified the district that the student has been the victim of a violent criminal offense as defined by ODE;
    b. Inform parents that their student is eligible to attend another public school in the district due to the identification of the school as persistently dangerous, or inform the parent of a student who has been the victim of a violent criminal offense, as defined by ODE, while in or on the grounds of a school the student attends, that their student is eligible to attend another public school in the district;
    c. Identify each public school in the district, including public charter schools, that the parent may select;

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d. Explain why the choices made available may have been limited including, as applicable, that no choices are currently available; and
e. Describe the performance and quality of those schools of choice. Parents may request more detailed information and may ask to see a school's academic report card.

2. The transfer will be to a safe school in the district;

3. Requests to transfer must be in writing (standard mail, fax or E-mail) and submitted to the school office for consideration generally no later than 20 school days from the district notice. The district will confirm requests;

4. The district will consider the education needs and preferences of the student and parent. Parents may decline the assigned school;

5. Approved transfers will generally occur within 30 school days from the time the district learns that the school has been identified as persistently dangerous. A student who has been the victim of a violent criminal offense will be transferred as soon as practicable;

6. Transfers may be temporary or permanent but will minimally be in effect as long as the student's original school is identified as persistently dangerous. Transfers for a student who has been the victim of a violent criminal offense will remain in effect until such time as may be appropriate, based on the safety and welfare of the student. The district will consider the educational needs of all transfer students as well as other factors affecting the student's ability to succeed if returned to the transferring school;

7. The district may provide transportation using federal funds or through cooperative agreements with local victims assistance units.

In the event a district school is identified by ODE as persistently dangerous, or a student has been a victim of a violent criminal offense while in or on the grounds of a school the student attends and there is not another school in the district for the student to transfer to, the district may develop an agreement with a neighboring district to accept transfer students. The development of such agreements is at the discretion of the district. Transfer approval will be in accordance with established Board policy and administrative regulation.

Special Education and Public School Choice

The district will ensure that students with disabilities are provided a free appropriate public education (FAPE) in their school of choice, consistent with the Individuals with Disabilities in Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act. In offering choice to students with disabilities, the district may match the abilities and needs of a student with disabilities to the possible schools that have the ability to provide the student with FAPE.

Miscellaneous General Provisions for All Transfers

1. Students who wish to return to their home school or to transfer to a different district school must reapply in accordance with established request procedures.

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2. Students granted permission to attend a district school other than the school in their assigned attendance area will have the same curricular and extracurricular status as all other students attending the school, consistent with applicable Oregon School Activities Association (OSAA) rules.

3. Students are expected to preregister and complete final registration and scheduling for the school in their assigned attendance area pending disposition of a transfer request.

4. Students may not sign up for or practice with athletic teams or other activity groups in the school they are requesting to transfer until the transfer is approved.

5. Recruitment of students by district employees is strictly prohibited.

6. Students whose place of residence changes within the district during the school year must notify the district. Students may be required to attend the school of their new attendance area the following year, consistent with ESSA requirements, unless application is made for transfer.

7. Parents may appeal decisions to deny intradistrict transfer requests to the superintendent and Board, through established district procedures.

Record Keeping

The principal will maintain a file of all intradistrict transfer requests. A copy will be forwarded to the district office for districtwide data collection purposes.

DELETE

OSBA Model Sample Policy

Code: LBEA
Adopted:

Denial for Virtual Public Charter School Student Enrollment**

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

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

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

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

1. The notice the student is denied for enrollment to the virtual public charter school;

2. The percentage of students in the district that attend virtual public charter schools that are not sponsored by the district, based on the most recent calculation at the time the intent to enroll was received by the district;

3. A list of two or more other online options available to the student; and

4. A copy of OAR 581-026-0305 and OAR 581-026-0310.

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

1. The number of students residing in the district enrolled in the schools within the district;

2. The number of students residing in the district enrolled in virtual and non-virtual public charter schools located in the district;

[1] "Parent" means parent, legal guardian or person in parental relationship as defined in ORS 339.133.

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

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3. The number of students residing in the district enrolled in virtual public charter schools not sponsored by the district;

4. The number of home-schooled students residing in the district and who have registered with an educational service district; and

5. The number of students residing in the district enrolled in private schools located within the district.

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

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

END OF POLICY

Legal Reference(s):

ORS 332.107
ORS 338.125

OAR 581-026-0305
OAR 581-026-0310

ADOPTION

Sheridan School District 48J

Code: EBBB
Adopted: 2/19/14
Revised/Readopted: 8/16/17; 1/17/18; 5/15/24

Injury or Illness Reports

All injuries or illnesses[1], sustained by the employee while in the actual performance of the duty of the employee, occurring on district premises, in district vehicles, at a district-sponsored activity or involving staff members who may be elsewhere on district business will be reported immediately to a supervisor. Staff members will report self-administered first-aid[2] treatment to an immediate supervisor. All accidents involving employees, students, visiting public or district property will be reported immediately to a supervisor.

A written report will be submitted within 24 hours to the district's safety officer. Reports will cover property damage as well as personal injury.

In the event of a work-related[3] illness or injury to an employee resulting in in-patient hospitalization for medical treatment[4] other than first aid, loss of an eye, amputation or avulsion,[5] the district safety officer shall report the incident to the Oregon Occupational Safety and Health Division (OR-OSHA) within 24 hours after notification to the district of an illness or injury. Fatalities or catastrophes[6] shall be reported[7] to OSHA within eight hours.

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

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

[2] For employees, "first aid" means any one-time treatment and subsequent observation of minor scratches, cuts, burns, splinters, or similar injuries that do not ordinarily require medical care. Such one-time treatment and subsequent observation is considered first aid even though it is provided by a physician or registered professional personnel. (OAR 437-001-0015(34))

[3] An injury or illness is work related if an event or exposure in the work environment either caused or contributed to the resulting condition or significantly aggravated a preexisting injury or illness. (OAR 437-001-0700(6))

[4] "Medical treatment" is the management or care of a patient to combat disease or disorder. The following are not considered medical treatment: visits to a physician or other licensed health care professional solely for observation or counseling; diagnostic procedures, such as x-rays and blood tests, including administering prescription medications solely for diagnostic purposes; or any procedure that can be labeled first aid according to OAR 437-001-0700(8)(d)(A)(iii).

[5] Amputations and avulsions are only required to be reported if they result in bone loss. (OAR 437-001-0704(4))

[6] "Catastrophe" is an accident in which two or more employees are fatally injured, or three or more employees are admitted to a hospital or an equivalent medical facility. (OAR 437-001-0015(11))

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

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The district safety officer will maintain records on injuries, illnesses, and accidents involving district property, employees, students or visiting public. These records will include prevention measures taken, reporting information, periodic statistical reports on the number and types of injuries, illnesses and accidents occurring in the district, and monthly and annual analyses of accident data. Such reports will be submitted to the ~~[~~superintendent~~]~~ ~~[Board]~~.

END OF POLICY

Legal Reference(s):

ORS 339.309

OAR 437-001-0015
OAR 437-001-0700
OAR 437-001-0704
OAR 437-001-0760
OAR 437-002-0360
OAR 437-002-0377
OAR 581-022-2225

Cross Reference(s):

EH - Electronic Data Management
GBE - Staff Health and Safety

REVISED

Sheridan School District 48J

Code: JECB-AR
Revised/Reviewed: 12/14/11; 5/21/14; 8/16/17; 12/18/19; 11/19/25

Admission of Nonresident Students

By June 1 of each year, the principals will establish an approximate number of nonresident students their respective buildings can accommodate for the following school year.

Nonresident students may only be admitted with tuition, with the exception of students who become "resident pupils" by one of the following methods:

1. By written consent of affected school boards (interdistrict transfer);

2. A foreign exchange student attending a district school on a J-1 Visa; or

3. A court placement.

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

Consent for Admission of a Nonresident Student by Interdistrict Transfer

1. The Board shall establish the number of student transfer requests into the district, to which consent will be given for the upcoming school year, by June 30 of each year.

2. The application for admission must go through the superintendent's office.

3. Admission and ~~annual~~ renewal must be approved by the superintendent or designee.

~~3.~~

4. Consent for Interdistrict transfer will be granted for the duration of a student's time in Elementary (grades K-5), Middle School (grades 6-8) and High School (grades 9-12). A student must complete a new Interdistrict transfer process when moving from Elementary to Middle School, or from Middle School to High School.

~~4. Students receiving consent for admission may remain in the district for the school year until graduation.[1]~~

~~[1] The receiving district determines the length of time granted for a student of an interdistrict transfer by mutual agreement. The length of time determined by the receiving district must be applied the same for all students receiving consent by mutual~~

~~agreement. The bracketed language represents only examples the district may consider. The district may insert whatever length of time they decide.~~