

**CORBETT SCHOOL DISTRICT**

Goals 2020-2021

Corbett School District

- 1. Every student will succeed.
- 2. Board will complete a re-write and adoption of policies.
- 3. Relocate CMS and District Office by June 30, 2022.
- 4. Provide a high-quality education to all of our students while remaining safe during COVID-19.
- 5. Measure student climate on discrimination, including bias incidents, and associated mental wellness.

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CORBETT SCHOOL DISTRICT  
 REGULAR BOARD MEETING  
 ZOOM VIRTUAL  
 35800 E HISTORIC COLUMBIA RIVER HIGHWAY  
 CORBETT, OREGON 97019  
 7:00 PM - Wednesday, February 17, 2021

1. PRELIMINARY BUSINESS		
1. Call to Order		
2. Review and Acceptance of Agenda		
3. Board Chair Report	Information Item	
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1. Enrollment Update and Lottery for 2021-22		
2. Corbett School Campus Upgrades and/or Grants		
3. Future Planning / Strategic Planning		
6. RECESS		
7. EXECUTIVE SESSION - ORS 192.660(2)(i) - To review and evaluate the performance of the superintendent or any other public officer, employee or staff member, unless that person requests an open hearing.		
8. RECONVENE		
9. ACTION ON PROPOSED OR TABLED MATTERS TO FOLLOW EXECUTIVE SESSION		
10. CONSENT AGENDA		
11. CURRICULUM		
12. STUDENTS		
13. TRANSPORTATION, BUILDINGS AND MAINTENANCE		
14. CO-CURRICULAR ACTIVITIES		
15. PERSONNEL		
1. Vacant Positions	Information Items	
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18. MATTERS FOR THE GOOD OF THE ORDER		
a.		
19. ADJOURNMENT		

school board agenda Wednesday, February 17, 2021

# Special Board Meeting August 12, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

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Corbett School District #39 - A Special Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, August 12, 2020, beginning at 7:00 PM in the ZOOM online. Board members present were; Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern and Katey Kinnear. Administrators present were Doana Anderson, Business Manager; Robin Lindeen-Blakeley, Deputy Clerk and Rhiannon Young, 6<sup>th</sup>/7<sup>th</sup> grade teacher/ZOOM moderator. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. Michelle Vo, Board Chair, welcomed ZOOM participants and called the CSD Special School Board meeting to order at 7:01 p.m. and explained the agenda and Resolution for Bond Measure with issues from Monday, August 10 Special School Board meeting, specific to paying off loan for \$3 million.

Board discussion.

2. Adopt a resolution that repeals Resolution No. 8.35-20 and adopts a new resolution  
Action Item

Presenters: Lauren MacMillan of Piper, Sandler & Co. and Sarah Dickey of Delafield and Wood LLP, spoke about the crafting of wording and ballot title based on Board feedback and what the voters will expect from you as good faith effort.

Board discussion.

David Gorman moved and Bob Buttke seconded:

**RESOLUTION NO. 8.38-20 – RESOLVED** that the Board repealed the Ballot Title wording for the G.O. Bond language for the November 3, 2020 General Election, as approved at the Special School Board meeting on August 10, 2020, as Resolution No. 8.35-20, and adopted the new resolution as attached in the Board packet with removal of brackets.

The vote of the Board was 6-0 on Resolution No. 8.38-20.

3. Next meeting – announced by Chair Vo.

3.1 Regular School Board Meeting on Wednesday, August 19, 2020 at 7:00 p.m. via  
ZOOM

Reminder for the Board to turn in their Board Self-Evaluation Scores to Robin and Michelle by August 12.

Interim Superintendent, Dan Wold, has begun work with status of contract negotiations ongoing.

4. Adjournment – The Board adjourned at 7:40 p.m.

Special Board Meeting August 12, 2020

# Special Board Meeting August 10, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

Corbett School District #39 - A Special Board Meeting of the Board of Trustees of Corbett School District was held Monday, August 10, 2020, beginning at 5:30 PM in the ZOOM online. Board members present were; Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern and Katey Kinnear. Administrators present were Doana Anderson, Business Manager (in at 5:31 p.m.); Robin Lindeen-Blakeley, Deputy Clerk and Rhiannon Young, 6<sup>th</sup>/7<sup>th</sup> grade teacher/ZOOM moderator. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. Assemble in front of the computer for ZOOM meeting.

Chair Vo pronounced that agenda is OK.

2. OSCIM Program Information Item

Presenter: Lauren MacMillan, Senior Vice President, Public Financing Piper Sandler & Co.

5:34 p.m. Ms. MacMillan was invited and introduced to the meeting.

- 2.1 Engagement Letters for G.O. Bond Underwriters and Counsel Action Item

Ms. MacMillan took the Board through information as in the Board packet pages three to 47.

Board discussion.

David Gorman moved and Todd Mickalson and Bob Buttke seconded;

**RESOLUTION NO. 8.34-20 – RESOLVED** that the Board approved of and confirmed Piper Sandler and Co. as our G.O. Bond Underwriter/Placement Agent and Hawkins Delafield and Wood, LLP as our G.O. Bond Counsel.

The vote of the Board was 6-0.

- 2.2 Ballot Title Wording Action Item

David Gorman moved and Bob Buttke seconded:

**RESOLUTION NO. 8.35-20 – RESOLVED** that the Board approved the Ballot Title wording for the G.O. Bond language as revised by Piper Sandler specifying term and rate with 11-year term and levy rate of \$1.02/\$1,000.00 for the November 3, 2020 General Election, and otherwise as attached in the packet.

Board discussion.

The vote of the Board was 6-0.

3. Appoint Acting Superintendents Action Item

David Gorman moved and Bob Buttke seconded;

**RESOLUTION NO. 8.36-20 – RESOLVED** that the Board designated Lori Luna, Jeanne Swift, and Kathy Childress as Acting Superintendents of Schools, effective August 4, 2020, until such time as the District retains and Interim Superintendent.

Michelle Vo gave explanation.

Board discussion.

The vote of the Board was 6-0.

4. Contract with Interim Superintendent Action Item

David Gorman moved and Bob Buttke seconded:

**RESOLUTION NO. 8.37-20 – RESOLVED** that the Board approved the employment contract with Danny Wold, to serve as Interim Superintendent of Schools with term commencing August 11, (1.A. page 40 of the board packet) and changing “Board” to “District” (3.A. page 42 of the board packet).

Michelle Vo gave explanation and thanked the screening committee. Interim to be in the office on August 11 at 9:00 a.m. and he’s looking for a rental house.

Board discussion.

66 participants in the ZOOM meeting.

The Board recessed from public session at 6:49 p.m.

5.0 Executive Session – ORS 192.660 (2)(d) – To conduct deliberations with persons designated to carry on labor negotiations;

At 7:00 p.m., all Board members at the start of the meeting were in attendance.

At 7:43 p.m., the Board recessed from Executive Session.

7:45 p.m., the Board (as at the start of the meeting) reconvened to public session and there were 53 participants in the ZOOM meeting.

## 6. Board vacancy appointment and applications

## Information Item

Vice Chair Gorman presented information about the Board accepting the resignation of Cless Woodward, Board Position 6, with a term expiring June 2023. There will be an open process through August 12 at 5:00 p.m. if applicants are interested and qualified. We have six applicants as of August 10. At the August 19 Board meeting, the Board will entertain applicants who will be allotted five minutes to speak about why they are interested and selection is expected to follow.

Board discussion.

Chair Vo read Board policy pertaining to appointment aloud.

<https://policy.osba.org/corbett/AB/BBE%20D1.PDF>

6.1 Regular School Board Meeting on Wednesday, August 19, 2020 at 7:00 p.m. via ZOOM

Reminder for the Board to turn in their Board Self-Evaluation Scores to Robin and Michelle by August 12.

7. Adjournment – The Board adjourned the meeting at 7:56 p.m.



# Regular Board Meeting August 19, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

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Corbett School District #39 - A Regular Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, August 19, 2020, beginning at 7:00 PM in the ZOOM online. Board members present were; Michelle Vo, Board Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern (out briefly at 10:30 p.m with Wi-Fi issue) and Katey Kinnear. Also present were Administrators/staff Dan Wold, Interim Superintendent; Doana Anderson, Business Manager, Rhiannon Young, 6<sup>th</sup>/7<sup>th</sup> Grade Teacher/ZOOM moderator and Robin Lindeen-Blakeley, Deputy Clerk. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

#### 1. PRELIMINARY BUSINESS – ZOOM Webinar information

1.1 Call to Order – The meeting was called to order by Chair Vo at 7:04 p.m.

1.2 Review and Acceptance of Agenda – Chair Vo noted that under item 1.3.a.2., Caroline Oakley and Kristin Wold are trading places. All other items reviewed and accepted as written.

#### 1.3 Board Chair Report Information/Discussion Items

Introduction of Dan Wold, Interim Superintendent – Chair Vo introduced Mr. Wold as the Interim Superintendent for Corbett School District. He is from the mountains of northern Nevada in Eureka. He grew up in central Washington and has worked and lived in small rural communities, received lots of rewards and recognitions like the 2009 most visionary and on the State of Nevada Ethics Commission.

Mr. Wold added that he had four coach of the year awards in basketball, has a wife and four children living independently and is excited to be here. He is impressed so far with quality of personnel he has met. Looking forward and still house hunting.

Ms. Vo explained it was a big process to select Mr. Wold with lots of community input on several criteria.

Board Self Evaluation for 2019-20

<https://policy.osba.org/corbett/AB/BK%20D1.PDF>

Ms. Vo explained that the self-evaluation scores are included in the board packet on page 6. Average down from previous years with 1.8 overall. Improvement needed and there is Board training to address and new Board member addition this meeting.

Follow up to schedule retreat for training diversity with coordination from Ms.

Lindeen-Blakeley and Mr. Wold in about 60 days virtually/or if can accommodate in person.

Board discussion.

### 1.3.a. Introductions and Comments of Guests and Representatives

1.3.a.1 Principal/Director/Supervisor Reports – Holly Elvins-Dearixon, Curriculum Coordinator, reported that up until the end of July the plan was to do hybrid. Then we found out that we would have to do comprehensive distance learning (CDL) the first trimester and then hope that the metrics were better for reopening. ODE has weekly update trending for three weeks, but now worse again in Multnomah County.

1.3.a.2 Patrons/Parents/Staff – Chair Vo agreed to let Jeff Aho dedicate his remaining time to Mikayla Way.

1. Kristin Wold – teacher, spoke of the staff morale over 31 years and now teachers facing loss of two months and uncertainty around their contract. CEA met with Dr. Trani in March for modifications. On May 10 there was largely consensus to wrap up, and it made the agenda on May 28. Please vote so that there is transparency.

2. Jeff Aho – patron/parent, gave congratulations to Mr. Wold and hoped for our District moving forward with collaboration and healthy public discourse. He suggested some Board candidates have misrepresented folks and discouraged open dialogue. He suggested candidate Granberg.

7:29 p.m. 3. Caroline Oakley- patron/parent/teacher, thanked the Board for their service. Asked that the Board be transparent in the CEA contract, as it is difficult to know how to move forward without the Board's support.

7:31 p.m. 4. Mikaila Way – patron, congratulated Mr. Wold and read aloud the letter she sent via email to the Board on August 19, 2020.

7:33 p.m. 1.4 Interviews and Appointment of Board Member to Position No. 6 Action Item

<https://policy.osba.org/corbett/AB/BBBA%20G1.PDF>

<https://policy.osba.org/corbett/AB/BBBB%20D1.PDF>

<https://policy.osba.org/corbett/AB/BBE%20D1.PDF>

Chair Vo explained that each person has five minutes, with three requirements asked first and then the Board can ask questions. Names on preferred list stated from each Board member and then each Board member can state concerns and then strengths. Then two minutes for candidates to address concerns and then discussion and action. Ms. Vo announced the candidates a.-g. (Board packet pages 26-33) and they spoke in that order.

- a. Hope Beraka
- b. Rebecca Bratton – 7:55 p.m.
- c. Quanneisha Brooks-Harbor
- d. David Granberg – 8:30 p.m.
- e. Angela Kimpo – 8:44 p.m.
- f. Vanessa Lyon – 8:57 p.m.
- g. Stephanie Nystrom – 9:09 p.m.

9:30 p.m. RECESS – The Board recessed from public session for a break.

9:40 p.m. RECONVENE – The Board reconvened to public session.

10:10 p.m. DISCUSSION and REFLECTION by the Board.

Michelle Vo moved to **table** Resolution No. 8.39-20 to next Regular meeting, September 16, 2020 and Todd Redfern seconded:

**RESOLUTION NO. 8.39-20 – RESOLVED** that the Board appoint \_\_\_\_\_ as board member, Position No. 6, to serve until June 30, 2021. Position No. 6 shall be up for election in

the ~~March 9, 2021~~ election, at which time the person so elected will serve out the remainder of the term for Position No. 6, expiring June 30, 2023.

The vote of the Board was 6-0 in favor of tabling Resolution No. 8.39-20.

David Gorman moved and Bob Buttke seconded:

**RESOLUTION NO. 8.51-20 – RESOLVED** that the Board extended the meeting past 11:00 p.m.

The vote of the Board was 6-0.

2. Approval of Minutes Action Item

Todd Mickalson moved and Bob Buttke seconded;

**RESOLUTION NO. 8.40-20 – RESOLVED** that the Board allow an extension to approve minutes for The Public Hearing 2020-2021 Budget and Regular Board meeting of June 17, 2020, the Regular Board meeting of July 15, the Special School Board meeting minutes of June 23, July 8, July 14, July 27, July 28, August 10 and August 12, 2020.

The vote of the Board was 6-0.

3. FINANCIAL REPORTS / MATTERS

3.1 Report Information Item

Ms. Anderson said her report was preliminary as she was still making adjustments. We are within \$20,000.00 of estimated BFB. Budget doesn't have corrections, to be done with supplemental budget. The MESD has offered the Business Manager position to Cindy Duley, former Riverdale Business Manager, and she has accepted.

Todd Mickalson had spoken to Multnomah County regarding SRO position when he was still Board Chair and asked about budgeting.

Chair Vo suggested that negotiations with Multnomah County should go through the Superintendent and he should take over.

Mr. Wold explained that Sheriff's department defunded their half of the position, so it would be about \$150,000.00 for us to budget.

3.2 See 5.1

3.3 See 5.1

3.4 See 5.1

4. Superintendent Wold's Report

Information Item

4.1 Enrollment and Lottery updates – lots of students attending virtual academies now, pattern of the pandemic, with eight requests to transfer to online charter school. After 3% of enrollment (about 34) has requested, can deny the request.

Of 45 slots in the lottery, 34 were approved, no one denied, except that five were wanting slots in those grades not open. Emails will go out.

4.2 Update on Corbett School campus upgrades and/or grants – phone call from architect, Henry Fitzgibbon with discussion of timeline and estimate. Email to be sent. Probably closer to four million than two to \$2.5 million.

Board discussion.

Good news on grant with \$76,000.00 technology and \$81,000.000 allocated for CDL grant, non-competitive. Chrome Books will arrive late September or October because of demand issues.

4.3 Transfers in Positions – read aloud:

Vanessa Knight from TOSA to School Counselor

Teri LaLonde from Educational Assistant to Preschool Assistant

Caroline Oakley from Music Teacher to 4<sup>th</sup>/5<sup>th</sup> Grade Teacher

5. CONSENT AGENDA

David Gorman moved and Bob Buttke seconded:

**5.1 Consent Agenda \*\*Resolution Items 8.41-20\*\* through 8.46-20\*\* Action Items**

**4.2\*\*RESOLUTION NO. 8.41-20\*\* - RESOLVED** that the Board bonded Dan Wold, 1.0 FTE Superintendent; Robin Lindeen-Blakeley, 1.0 FTE Deputy Clerk; Debbie Schneider, 1.0 FTE and Christie Dillard, .75 FTE, Business Office Assistants, each in the amount of \$500,000 fidelity bonds, as required under ORS 332.525. (Board Policy DH)

**4.3\*\*RESOLUTION NO. 8.42-20\*\* - RESOLVED** that the Board designated Dan Wold, Superintendent and Robin Lindeen-Blakeley, Deputy Clerk, as custodians of funds who will sign checks for Corbett School District No. 39, Multnomah County, and Dan Wold, Superintendent; Debbie Schneider, Business Office Assistant, and Jean-Paul Soulagnet, Athletic Director/Teacher, as custodians for Corbett Middle/High School Student Body Account funds in

compliance with ORS 328.441; and that such funds be disbursed only in the manner provided in subsection (1) of ORS 328.445 (Board Policies DGA, DH and BC/BCA)

**4.4\*\*RESOLUTION NO. 8.43-20\*\* - RESOLVED** that the Board designated Dan Wold as Chief Administrative Officer/School District Clerk and Budget Officer who should prepare or supervise the preparation of the budget document effective July 1, 2020, in compliance with ORS 294.331 and ORS 332.414. (Board Policy CB and Board Policy CBA)

**11.2\*\*RESOLUTION NO. 8.44-20\*\* - RESOLVED** that the Board confirmed the resignation of Adam Crouse, .83 FTE SPED Assistant II/.13 FTE Van Driver, effective August 11, 2020.

**11.3\*\*RESOLUTION NO. 8.45-20\*\* - RESOLVED** that the Board rescinded the hire for August 21, 2020 of temporary .83 FTE CAPS Educational Assistant, Saoirse Cameron McCoy, effective August 7, 2020.

**11.4\*\*RESOLUTION NO. 8.46-20\*\*- RESOLVED** that the Board rescinded the hire for August 21, 2020 of .83 FTE CAPS Educational Assistant, Sonja Newcomer, effective August 5, 2020.

The vote of the Board was 6-0 in favor of the Consent Agenda Resolution Items 8.41-20\*\* through 8.46-20\*\*.

6. CURRICULUM – No information at this time.

7. STUDENTS – No information at this time.

8. TRANSPORTATION, BUILDINGS AND MAINTENANCE

8.1 Old ballot title for Measure in 2016

Information Item

To use for help with explanatory statement due September 3, 2020. Please see pages 45-48 in the board agenda packet.

Chair Vo expressed that it is guidance and up the intent of the Board to talk about priorities and projects. She was to consult to see if Boar action necessary.

Board discussion.

8.2 SEL 805

Information Item

<https://mult.co.us/file/91493/download>

Filed with County Elections on August 13, 2020 and public notice to be included in Sunday Oregonian, August 16, 2020.

9. CO-CURRICULAR ACTIVITIES – Mr. Wold talked to J-P. Soulagnet, and both sides of the river have start dates of practices mid-December, with eight wrestling matches moved to fall for five to six weeks, spring season five to six weeks with games mid-January. A six week, six weeks, six-week schedule. CA, NV, OR and WA all doing. Middle school season(s) up in the air. May be independent teams, possibly cross country.

Board discussion.

10. PERSONNEL

10.1 Vacant Positions

Information Item

Read aloud by Chair Vo, none at this time.

10.2 See 5.1

10.3 See 5.1

10.4 See 5.1

~~10.5 The Diversity and Culturally Responsive Committee Recommendations~~

~~Action Item~~

~~RESOLUTION NO. 8.47-20—RESOLVED that the Board approve the recommended statements in the letter attached in the Board packet (page 49).~~

Mr. Wold explained that there was a committee at this time last year. At this time, it is part of DIP (District Improvement Plan) and training a group of educators to train staff. We have anti-discrimination policy. Could craft a statement.

Board discussion.

Bob Buttke suggested change to discussion and table the action, since we have policy from OSBA.

Board discussion.

Chair Vo said leave it and **no action at this time**. Board Retreats in the future to address.

Mr. Wold explained that the committee that crafted is very caring and completely well-intentioned, and hope they understand their efforts.

10.6 Approve Childcare for Staff during COVID-19 emergency

Action Item

Todd Mickalson moved and Bob Buttke seconded:

**RESOLUTION NO. 8.48-20 – RESOLVED** that the Board reinstated the current Preschool at the Grade School and add a Preschool at CAPS for childcare for staff only during COVID-19 emergency as a benefit and part of the official compensation package for our employees.

The vote of the Board was 6-0.

11. POLICY

11.1 Re-approval of CSD 2020-2021 School Calendar Action Item

Todd Mickalson moved and Bob Buttke seconded:

**RESOLUTION NO. 8.49-20 – RESOLVED** that the Board re-approved the Corbett School District 2020-2021 calendar as attached in the Board packet (page 50).

The vote of the Board was 6-0.

11.2 RECESS – The Board recessed out of public session at 11:46 p.m. into

12. EXECUTIVE SESSION – ORS 192.660(2)(d) – To conduct deliberations with persons designated to carry on labor negotiations.

11:48 p.m. All persons as listed at the beginning of the meeting, except Ms. Young, were in attendance. Michelle Vo was host/moderator on ZOOM.

12:09 a.m. The Board recessed from Executive Session and

12.1 RECONVENED TO PUBLIC SESSION at 12:10 a.m.

13. ACTION ON PROPOSED OR TABLED MATTERS TO FOLLOW EXECUTIVE SESSION

Michelle Vo moved and Todd Mickalson seconded:

13.1 **RESOLUTION NO. 8.50-20 – RESOLVED** that the Board approved 2% raises year over year for both CEA and CACE contracts, with the deletion of Article 6 E. from the CEA CBA.

The vote of the Board was 6-0.

14. Matters for the Good of the Order – no information at this time.

15. COMING EVENTS – Chair Vo read aloud:

15.1 Friday, August 21, 2020 – New Hire Day

15.2 Monday, August 24 and Tuesday, August 25, Teacher In-Service Days

15.3 Wednesday, August 26 and Thursday, August 27 – Teacher Preparation Days

15.4 Thursday, August 27, Virtual Community Open House in the evening?

15.5 Monday, August 31 – September 2, 2020 – Teacher Training/Program Planning for COVID-19

15.6 Thursday, September 3, 2020 – Orientation Day – half day for some students

15.7 Monday, September 7 – Labor Day, no school

15.8 Tuesday, September 8 – first day for all students

15.9 Friday, September 11 – School Day

15.10 Wednesday, September 16, Regular School Meeting – 7:00 p.m.

16. ADJOURNMENT – The Board adjourned at 12:15 a.m.

Regular Board Meeting August 19

# Regular Board Meeting October 21, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees Corbett School District

Corbett School District #39 - A Regular Meeting of the Board of Trustees of Corbett School District was held Wednesday, October 21, 2020, beginning at 7:00 PM using ZOOM online. Board members present were Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern and Rebecca Bratton. Board Member Katey Kinnear was absent. Administrators present were Dan Wold, Interim Superintendent; Cindy Duley, Business Manager; Holly Elvins-Dearixon (ZOOM Moderator) and Robin Lindeen-Blakeley, Deputy Clerk.

NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

### 1. Zoom meeting initiated at 7:06: Michelle Vo

1. Call to Order
2. Review and Acceptance of Agenda
3. Board Chair Information Item: 10 questions during the bond comment period can be taken tonight, more tomorrow. Also public comment on meeting in general will be taken. 32 public audience members in attendance.
4. Chair Vo provided information about bond project plans, estimated project and related costs. Discussion of matching grant. David Gorman estimated cost as \$30 per month for average homeowner.
5. Time next provided for public comment:
  1. Question/Comment from Kathy Freund
  2. Question/Comment from Benno Lyon
  3. Question/Coment from Leah Yamaguchi

### 2. Approval of Minutes Action Item

Presenter: Robin Lindeen-Blakeley, Deputy Clerk

Description: **RESOLUTION NO. 10.61-20 - RESOLVED** that the Board allowed an extension to approve the minutes for The Public Hearing 2020-2021 Budget and the Regular School Board meeting of June 17, 2020, the Regular Board meeting of July 15, the Special School Board meeting minutes of June 23, July 8, July 14, July 27, July 28, August 10, August 12, and August 31, 2020, the Regular School Board meeting minutes of September 16, the Public Hearing of September 23, and the Special School Board meeting minutes of October 6 and October 13, 2020.

**Moved and seconded; approved 6:0**

### 3. Introduction and Comments of Guests and Representatives

- a. Katrina Doughty, MESD School Board re self-introduction
- b. Hope Beraka, Budget Committee Presiding Officer/patron/parent re antiracism resolution support
- c. Benno Lyon, patron/parent in support of bias training

Description: The following procedures for public comment are established by Policy.

All individual comments will be limited to three minutes unless the chairman extends the time limit. We will limit comments to 21 minutes total. Comments may also be allowed at the time of the agenda item. Issues requiring more time should be placed in writing and forwarded to the superintendent.(at least five working days prior to Board meeting date) Speakers are required to sign up with an audience comments card (give to Board secretary before meeting begins) and announce their name and speak from the table, lectern or microphone. Advice from OSBA: It is not a good idea to engage the public in a discussion at this time. All comments should be directed to the chair. it is appropriate for the chair to direct the superintendent to answer any questions or concerns with the speaker at a later time.

### 3.1. Principal / Director/ Supervisor Reports

Presenter: Kathleen Childress, Secondary Principal

Description: Zoe Yamaguchi - CHS senior, National Merit Letter of Commendation

## 4. FINANCIAL REPORTS / MATTERS

Presenter: Cindy Duley, Business Manager

### 4.1. Financial Report Information Item

4.2. SSA-SIA Grant agreement Action Item. Revised plan based on reduced allocation pays for 3 FTE at \$293k, guidance, grade school and CTE. Discussion cause and impact of reduced funding amount. Board approval and public comment of agreement needed. Discussion ensued. **Chair Vo deferred resolution vote and public comment to next regular meeting.**

Description: RESOLUTION NO. 10.62-20 - RESOLVED that the Board approve the State of Oregon Grant Agreement No. 13612 "Student Success Act-Student Investment Account" between the DOE and Corbett SD 39 effective July 1, 2020-June 30, 2021.

### 4.3. Superintendent Search Proposal and Proposed Calendar Information/Discussion Items

Presenter: Michelle Vo, Board Chair; Steve Kelley and Sarah Herb, OSBA

Plan to resume contact again next summer.

## 5. Interim Superintendent Wold's Report Information/Discussion/Action Items

Presenter: Dan Wold, Interim Superintendent

Description: Interim Superintendent Goals Action Item

**RESOLUTION NO. 10.63-20 - RESOLVED** that the Board approve the Interim Superintendent Goals as attached in the board packet.

**Moved and seconded; approved 6:0**

### 5.1. Enrollment Update Information Item

### 5.2. Update on Corbett School campus upgrades and/or grants Information Item

### 5.3. Corbett School District Goals Action Item

**RESOLUTION NO. 10.64-20 - RESOLVED** that the Board approve the Corbett School District Goals for 2020-21 as attached in the Board packet.

**Moved and seconded; approved 6:0**

Presenter: Michelle Vo, Board Chair and Dan Wold, Interim Superintendent

### 5.4. Division 22 –Nothing presented.

## 6. CONSENT AGENDA

Description: 6.1 Consent Agenda **\*\*Resolution Items 10.65-20\*\*** through **10.70-20\*\*** Action Items

**Moved and seconded; approved 6:0**

**11.2 \*\*Resolution No. 10.65-20\*\* - Resolved** that the Board confirmed the resignation of Jennifer Prince, .825 FTE High School SPED Assistant II, effective October 16, 2020.

**11.3 \*\*Resolution No. 10.66-20\*\* - Resolved** that the Board confirmed the FMLA/OFLA leave for Kelli Conley, 1.00 FTE SPED/Educational Assistant II/Bus Driver, effective September 14, 2020 - October 11, 2020.

**11.4 \*\*Resolution No. 10.67-20\*\* - Resolved** that the Board confirmed the hire of Melissa Davis, 1.0 FTE K-12 ELD/Intervention Specialist, effective with negotiated start date with MESD.

**11.5 \*\*Resolution No. 10.68-20\*\* - Resolved** that the Board confirmed the hire of Trisha Sweeney, .85 FTE MS SPED/Educational Assistant, effective October 12, 2020.

**11.6 \*\*Resolution No. 10.69-20\*\* - Resolved** that the Board confirmed the rehire of Stacey Rogers, .85 FTE HS SPED/Educational Assistant, effective October 21, 2020.

**12.1 \*\*Resolution No. 10.70-20\*\* - Resolved** that the Board approve the First Reading of the following Proposed Policies and Administrative Regulation:

a. Policy ACB - All Students Belong

b. Policy GCBDAAGDBDAA - COVID-19 Related Leave\*

c. Policy ACB-AR - Bias Incidence Complaint Procedure

7. CURRICULUM Dan Wold commented on social media literacy concerns

8. STUDENTS No student report

8.1. Anti-Racism Resolution Action Item

Description: **RESOLUTION NO. 10.71-20 - RESOLVED** that the Board approved the Anti-Racism Resolution as attached in the Board packet.

The vote of the Board was 6-0.

9. TRANSPORTATION, BUILDINGS AND MAINTENANCE – many projects being accomplished with students out of the buildings

10. CO-CURRICULAR ACTIVITIES Guidance is changing. Announcement to community due early November. Discussion ensued.

11. PERSONNEL

11.1. Vacant Positions Information Item - Nothing to report

Description: <https://corbett.tedk12.com/hire/ViewJob.aspx?JobID=1270>

11.2. See 6.1 for items 11.2\*\* through 11.6\*\* consent agenda

12. POLICY

12.1. Board Goals Action Item

Description: **RESOLUTION NO. 10.72-20 - RESOLVED** that the Board approved the Board Development Goals on page 97 of the attachment in the Board packet.

**Moved and seconded, approved 6:0**

12.2. MOU Action Item

Transportation Supervisor Todd Williams presented request.

Description: **RESOLUTION NO. 10.73-20 - RESOLVED** that the Board approved the MOU between CSD and CACE/OEA Bus Driver participation in the Workshare Program.

**Moved and seconded, discussion, approved 6:0**

13. COMING EVENTS

Description: Thursday, October 22, 2020 - G.O. Bond Special School Board Meeting via ZOOM, 6:00 p.m. - 8:00 p.m.

Saturday, October 24, 2020 - Multnomah County Regional School Board Equity Retreat 10:00 a.m. - 3:00 p.m. Virtual

OSBA Virtual Annual Convention webinar overview - November 5 or November 11, see

<https://us7.campaign-archive.com/?e=304917d493&u=0f3fce00b7e470c595a2fc39d&id=2bd27d03c2>

Annual School Boards Association Convention Nov 14

See school calendar for other important dates:[https://corbett.k12.or.us/wp-content/uploads/2020/08/CSD39\\_AcademicCalendar\\_2020-2021.pdf](https://corbett.k12.or.us/wp-content/uploads/2020/08/CSD39_AcademicCalendar_2020-2021.pdf)

Wednesday, November 18, 2020 - Regular School board meeting via ZOOM, 7:00 p.m.

14. ADJOURNMENT

The Board recessed from public session at 9:43 pm.

Regular Board Meeting –Oct 21

# Special Board Meeting August 31, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

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Corbett School District #39 - A Special Board Meeting of the Board of Trustees of Corbett School District was held Monday, August 31, 2020, beginning at 6:00 PM in the ZOOM online. Board members present were; Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern and Katey Kinnear (in at 6:13 p.m.) Rebecca Bratton was seated as a new appointed Board member prior to Item 3. on the agenda. Administrators present were Dan Wold, Interim Superintendent; Robin Lindeen-Blakeley, Deputy Clerk and Rhiannon Young, 6<sup>th</sup>/7<sup>th</sup> grade teacher/ZOOM moderator. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. Assemble in front of the computer for ZOOM meeting.  
At 6:08 p.m. Michelle Vo called the meeting to order.  
Steve Kelley, Director of Board Development, OSBA, was invited to present information to the Board at 6:09 p.m.  
Robert's Rules of Order (46. Voting) were discussed with respect to Board Member appointment. Until nominations, we had all seven folks, with strengths and concerns discussed, sorted by preference and focused questions. Two minute rebuttals were taken from four applicants about Board member concerns. It was then opened for nominations. No seconds needed. No further discussion of others after nominations and up/down votes.
2. Appointment of Board Member to Position No. 6 Action Item
  - a. Hope Beraka – spoke to concerns of the Board.
  - b. Rebecca Bratton – 6:34 pm. Spoke to concerns of the Board. Received one nomination from the Board and four yes votes.
  - c. Qanneisha Brooks-Hooker – Received one nomination from the Board.
  - d. David Granberg – Received two nominations from the Board and three yes votes.
  - e. Angela Kimpo – 6:37 p.m. Spoke to concerns of the Board.

- f. Vanessa Lyon – Received one nomination from the Board and three yes votes.
- g. Stephanie Nystrom – 6:39 p.m. Spoke to concerns of the Board. Received one nomination from the Board.

Chair Vo closed nominations at 6:56 p.m. More discussion.

7:11 p.m. Chair Vo announced voting in order of nominations and roll call on each applicant with only one candidate in round one. Same names each round. Four votes win.

Mr. Kelley gave more explanation.

Rebecca Bratton was asked if she would accept this appointment. With Rebecca’s affirmative reply, Chair Vo administered Board Policy BBBB – Board Member Oath of Office.

Mr. Wold thanked all seven community members.

3. SEL 803 and Explanatory Statement Discussion Item

Chair Vo explained summary of questions on ballot notice and the explanatory statement for voters’ pamphlet (pages 3-5 of Board packet) from August 19 Regular Board meeting and the conditional use for Woodard Road property caveat.

Sarah Dickey, Esquire, from [Hawkins, Delafield & Wood LLP](#) joined the meeting and helped in formulating questions and answers regarding the current loan and/or G.O. Bond.

Board discussion.

4. Supervisory/Confidential and Licensed Administrators Action Item

Todd Mickalson moved and Bob Buttke seconded:

**RESOLUTION NO. 8.53-20 – RESOLVED** that the Board re-approved the updated salaries for the Supervisory/Confidential and Licensed Administrators with a 2% increase from 2019-20 effective 7/1/2020.

The vote of the Board was 7-0.

5. Adjournment – The Board adjourned at 8:00 p.m.

Special Board Meeting August 31

# Special Board Meeting October 6, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees Corbett School District

Corbett School District #39 - A Special Meeting – Retreat Session of the Board of Trustees of Corbett School District was held Tuesday, October 6, 2020, beginning at 6:00 PM using ZOOM online. Board members present were Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern; Katey Kinnear (in late) and Rebecca Bratton. Administrators present were Dan Wold, Interim Superintendent; and Robin Lindeen-Blakeley, Deputy Clerk. Holly Elvins-Dearixon, TOSA/Curriculum Coordinator and Rhiannon Young, 6<sup>th</sup>/7<sup>th</sup> Teacher/MS Assistant Principal were moderating the ZOOM presentation. Presenting for Oregon School Boards Association was Vincent Adams, MPP, Board Development Specialist.

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### 1. PRELIMINARY BUSINESS

1.1 Call to Order: Meeting convened at 6:09 p.m. by Chair Vo.

1.2. Review and Acceptance of Agenda- Chair Vo declared OK (reviewed and accepted).

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### 2. POLICY AND AGREEMENT FOR SERVICES Information Items

**Description:** <https://policy.osba.org/corbett/AB/BBAA%20G1.PDF>

<https://policy.osba.org/corbett/AB/BBF%20D1.PDF>

<https://policy.osba.org/corbett/AB/AE%20G3.PDF>

<https://policy.osba.org/corbett/AB/BA%20G1.PDF>

<https://policy.osba.org/corbett/AB/BE%20D1.PDF>

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2.1. Policy Review/Rewrite Information Items - Mr. Wold spoke to the fact that he, Michelle and OSBA are working

together and on some first readings and should be ready soon.

Board discussion.

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3. TRAINING – Mr. Adams was welcomed by Chair Vo and led the Board with verbal introductions, discussions

and including slideshows about:

**Description:** Roles and Responsibilities

Norms and Working Agreements

Governance Documents

Mr. Adams presented on navigating as a school board. Goals for Superintendent to be developed within 60 days.

Policy CBG <https://policy.osba.org/corbett/C/CBG%20D1.PDF>

Policy CBA <https://policy.osba.org/corbett/C/CBA%20G3.PDF>

The Board recessed from public session: 7:24 p.m.-7:30 p.m.

The Board reconvened to public session at 7:31 p.m.

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### 4. COMING EVENTS

**Description:** Special School Board Meeting - Retreat Session #2

Tuesday, October 13, 2020 6:00 p.m. - 9:00 p.m.

Michelle Vo announced two district bond information mailers and images and details on the website.

5. ADJOURNMENT Meeting adjourned at 8:58 p.m.

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Special Board 10620



# Special School Board Meeting - Work Session

October 22, 2020

Board Approved \_\_\_\_\_

The Board of Trustees

Corbett School District

Corbett School District #39 – A Special School Board Meeting – Work Session of the Board of Trustees of Corbett School District was held Thursday, October 22, 2020, beginning at 6:00 PM using ZOOM online. Board members present were Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson (in at 6:11 p.m.); Bob Buttke; Todd Redfern and Rebecca Bratton. Katey Kinnear was absent. Administrators present were Dan Wold, Interim Superintendent; and Robin Lindeen-Blakeley, Deputy Clerk. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

## 1. PRELIMINARY BUSINESS - Zoom meeting initiated 6:04 p.m.

1.1. Call to Order – Michelle Vo called the meeting to order at 6:05 p.m. 14 -18 participants present during the meeting.

1.2. Review and Acceptance of Agenda – OK as written.

1.3. Board Chair Information Item: Chair Vo talked about the bond tonight. Format is 1 minute questions from audience members, with follow up time allowed.

1.3.a. Measure 26-220 Chair Vo provided information about bond project plans, estimated project and related costs. Displayed architectural concepts and rendering. Estimated cost at \$1.02 per \$1,000 of assessed value. Discussion took place with project costs including matching grant funds.

Mr. Wold discussed SIA grant proposed uses.

## 2. Introduction and Comments of Guests and Representatives

Charles Rosenblad commented on middle school location. Board members responded.

Kathy Freund commented on elevator for gym.

Chris Pailthorp asked about the timeline for the middle school return to main campus. Discussion ensued.

Mikaila Way asked about the opportunities the bond presents. Board responded, matching grant discussion ensued.

Chair Vo again reviewed project list and costs, invited public comment now or by email later.

Mikaila Way asked about leadership continuity and plan for elementary roof repair. Grade school roof is part of the bond project list. Superintendent search has been delayed until 2021-22 due to COVID and bond project work going on now. Will do a community-involved process next year. Principals who are new come from within Corbett, and no change anticipated. Regarding the Board, four regular seats and Rebecca's will be voted in the March election.

Sarah Selden asked about the conditional use permit for the county and the process. Chair Vo explained factors include number of people on site, lengthy process can result in costly required improvements.

Kathy Freund asked about the bond oversight committee. Committee to be formed in January if bond is successful.

Charles Rosenblad commented the Board has explained this well. Doesn't agree with all, but appreciates the effort put forth.

3. ADJOURNMENT – The meeting was adjourned at 8:04 p.m.

# Public Hearing Meeting September 23, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

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Corbett School District #39 - A Public Hearing Meeting of the Board of Trustees of Corbett School District was held Wednesday, September 23, 2020, beginning at 6:00 PM using ZOOM online. Board members present were Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern and Rebecca Bratton. Board Member Katey Kinnear had an unexcused absence. Administrators present were Dan Wold, Interim Superintendent; Cindy Duley, Business Manager; and Robin Lindeen-Blakeley, Deputy Clerk. Present for TSCC were: David Barringer, James Opsinc, Margo Norton, Mark Whipple, Harmony Queros, Craig Gibbons and Tunie Beschart.

Meeting convened at 6:02 pm

TSCC Hearing on Measure 26-220 on November ballot (11/3/2020)

Superintendent remarked on the school year.

TSCC asked questions:

1. How school is going this fall, did it start on time, enrollment? Comprehensive Distance Learning? Have the tech needed for CDL?
  - a. Dan Wold responded, 1156 enrollment. Started a week late for staff training in distance learning. Have ordered devices, purchased hotspots.
2. Discussion of bond. More accustomed to seeing greater definition in the bond ballot explanatory materials. What items on the list do you expect to accomplish?
  - a. Michelle Vo responded re Woodard property redevelopment to replace middle school, construct district office, grade school roof replacement, HS improvements for CTE and ADA, seismic retrofit. Outlined cost estimates of hard and soft project costs, escalation, contingency, costs of issuance. Same priorities as the 2016 bond. Refinance existing loan if possible. Used site council input. Costs estimated by Soderstrom Architects for Woodard and reviewed by Board. Other projects use 2014 estimates escalated, then validated. Preliminary numbers for HS locker room improvements.
3. Charter district impact on bond? Which entity requested the bond?
  - a. Michelle Vo. Same Board for both. The district is asking for the bond. The charter district is a function of the school district, essentially functioning as a single entity.
4. Community polling and feedback? What learned and level of support?
  - a. Michelle Vo. Relying on polling done with previous measures; info is not for current issues which is smaller than in the past. Site counsel work identified \$28 million needed improvements. This bond is a first step, limited to 11 years, \$4M with \$3.8M matching grant. Stepped back enrollment and AP for all programs in response to community input. No arguments opposed have been submitted.

5. Issue all at once?
  - a. Michelle Vo. Yes, all at once. 3 year timeline for spending grant after bond issuance. No strings associated with the grant. Bonds to be sold 6 within 6 months of authorization. Must reasonably expect to spend 5% within 6 months of issuance and 85% within 3 years. Commit dollars for Woodard construction first.
6. Economic uncertainty. Wildfires. Pandemic. Social uprising. How confident is the Board feeling? Is there a plan B for these projects?
  - a. Michelle Vo. District has taken out a loan that would cover some projects. Matching grant dollars award makes the bond attractive. New Superintendent and board members.

Discussion on community changes in the last few years. Each Board member commented.

End of formal TSCC questions.

Public Comment time opened 7:53 pm

Janet Ruddell asked about the matching grant and received a response from Michelle Vo.

Hope Beraka asked about community oversight and received a response. Discussion of bond oversight committee ensued. Question on funds committed to repaying the loan; discussion ensued; it is a line item in the budget at \$500,000. Frees operational budget for other needs such as counseling.

Hearing closed; meeting adjourned 8:11 pm

# Regular Board Meeting January 20, 2021

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

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Corbett School District #39 - A Regular Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, January 20, 2021 beginning at 7:00 PM in the ZOOM online. Board members present were; Michelle Vo, Board Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern; Rebecca Bratton and Katey Kinnear. Also present were Administrators/staff Dan Wold, Interim Superintendent; Cindy Duley, Business Manager, Holly Elvins-Dearixon, TOSA/Curriculum Coordinator/ZOOM moderator and Robin Lindeen-Blakeley, Deputy Clerk/HR Lead. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

1. PRELIMINARY BUSINESS- information below used to join the webinar:

<https://us02web.zoom.us/j/86432510383>

Or iPhone one-tap :

US: +16699006833,,86432510383# or +12532158782,,86432510383#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799

Webinar ID: 864 3251 0383

International numbers available: <https://us02web.zoom.us/j/86432510383>

1.1. Call to Order – Chair Vo called the meeting to order at 7:07 p.m.

1.2. Review and Acceptance of Agenda – Hope Beraka to speak under item 3.b. Resolution No. under item 11.0 was changed from 1.99-21 to 1.101-21.

1.3. Board Chair Report

Information Item

Student Representative Report

Information Item

**Presenter:** Michelle Vo, Board Chair; Spencer Arnold, Student Representative

Ms. Vo spoke about the Bond design team, policy work in spring and LIPI transition on the horizon. Questions regarding Katey Kinnear's Board attendance. Policy BBE outlines.  
<https://policy.osba.org/corbett/AB/BBE%20D1.PDF>

Mr. Arnold spoke about football workouts and to contact coach "Aaz" (Nathan Aazzerah). January 26 there is a volleyball meeting. Students are about half way through second trimester. No pictures/photos this school year. Student leadership working with media issues during COVID-19. The Youth Truth Survey was done, AP curriculum is online, and he thanked the Board, as it is school board recognition month, for making high school great. Instagram account is moving along.

1.3.a. School Board Recognition Month Information Item

**Description:** <https://corbett.k12.or.us/wp-content/uploads/2021/01/January-Newsletter-2021.pdf>

Acknowledgement of certificates of appreciation in the Board packet (pgs. 3-9) and pizzas from the Springdale Pub.

7:17 p.m. Hope Beraka, Budget Committee/Patron/Parent – was allowed to speak during this point in the meeting regarding the November 18, 2020, minutes. She felt clarification of meeting absence for Katey Kinnear should be fixed.

2. Approval of Minutes Action Item

Michelle Vo moved and Bob Buttke seconded:

**RESOLUTION NO. 1.90-21 - RESOLVED** that the Board approved the minutes of the Regular School Board meetings of July 15, 2020, November 18, 2020-striking that "Katey Kinnear had an excused absence" and replacing with "was absent due to illness", and December 16, 2020; the Special School Board meetings of June 23, 2020, July 8, 2020, July 14, 2020, July 27, 2020 and July 28, 2020. And be it further **RESOLVED** that the Board allowed an extension to approve the minutes for the Regular Board meetings of August 19, 2020, September 16, 2020, and October 21, 2020; the Special School Board meetings of August 10, 2020, August 12, 2020, August 31, 2020, October 6, 2020, October 13, 2020, and October 22, 2020; and the Public Hearing of September 23, 2020.

The vote of the Board was 7-0.

3. Introduction and Comments of Guests and Representatives

- a. Geoff Sinclair, ARM - Vice President, Public Sector Practice, Brown & Brown Insurance Northwest- reported later in the meeting, see item 8.0.
- b. Hope Beraka, see 1.3a, concerned about Board member's medical issues.

3.1. Principal / Director/ Supervisor Reports- none at this meeting.

4. FINANCIAL REPORTS / MATTERS

**Presenter:** Dan Wold, Superintendent and Cindy Duley, Business Manager – attended a TSCC meeting today regarding budgeting.

4.1. Report Information Item – The report was tabled.

5. Superintendent Wold's Report Information/Discussion Items

**Presenter:** Dan Wold, Interim Superintendent

5.1. Enrollment Update and Lotteries in Area Districts – Mr. Wold reported two more students, now at 1090.

Lotteries – 21 on public chart and about 7 on private chart, with their availabilities between late January and early March. Most close late February to late April, drawings March 10 at the earliest. We may consider early February to mid-March, which appeared to be Board consensus.

Board discussion and request for breakdown of where our students come from.

5.2. Update on Corbett School campus upgrades and/or grants – as covered in previous meetings.

5.3. Future Planning / Strategic Planning – lots of meetings in the days January 19-20, 2021 regarding new metrics. CDL is going better to bring support to those students needing it most. Opening possibility for 350 elementary students in two weeks and 200 secondary, perhaps in three to five weeks, with declines in positive cases of COVID-19. Challenges with hybrid and will also have to continue with CDL through the end of the school year especially with staffing and scheduling.

Sports are projected for February 8, but no later than February 28.

LIPI scenarios discussed. Lots of rules to follow, more than 160 pieces between OSHA, ODE and OHA guidance.

CMS facility would not be in use, so those students would maybe go to CHS building, while CHS is in CDL. New guidance for 35-foot space, 6-7-foot path to doors, desks, teaching spaces, so 15-16 students down to 10. Possibility for one-third of students at home, one-third in CDL from classroom and one-third in person in classroom. Surveys forthcoming to households.

Board discussion.

5.4. Self-Appraisal / Report on Goals Progress – see pages 60-63 in the Board packet.

**Description:** <http://policy.osba.org/corbett/C/CBG%20D1.PDF>  
Executive Session in February

Mr. Wold discussed timelines with architects and staffing models within finite budget (the third most lowly funded of 197 districts in the State.) Consolidated District Improvement Plan (CDIP) continues to address. Saxton report pointed to the various weighting issues for funding.

Board discussion.

Michelle Vo thanked Jeanne Swift, Student Services Director and Cathy Noles, YTP Specialist for their dedication to pursuing/obtaining grants.

6. CONSENT AGENDA -<https://policy.osba.org/corbett/AB/BDDC%20G1.PDF>

David Gorman moved and Bob Buttke seconded:

**6.1 \*\*Resolution Items No. 1.91-21\*\* through 1.98-21\*\* Action Items**

**11.2\*\*RESOLUTION NO. 1.91-21\*\* - RESOLVED** that the Board re-approved the revised FMLA/OFLA for Kerry Dockter, 1.00 FTE Learning Specialist, from January 4, 2021- April 4, 2021.

**11.3\*\*RESOLUTION NO. 1.92-21\*\* - RESOLVED** that the Board re-approved the revised FMLA/OFLA for Travis Dockter, 1.00 FTE Speech Language Pathologist, effective January 4, 2021 - May 31, 2021.

**11.3\*\*RESOLUTION NO. 1.93-21\*\* - RESOLVED** that the Board approved the FMLA/OFLA for James McDermott, 1.0 FTE 2nd/3rd Grade Teacher, effective January 4, 2021 - February 7, 2021 and February 11, 19, 25, March 4, 11, 18, April 1, 8, 15, 22 and May 6, 14, 20 and 27, 2021.

**11.4\*\*RESOLUTION NO. 1.94-21\*\* - RESOLVED** that the Board approved the FMLA/OFLA for Hannah Lizio-Katzen, 1.00 FTE Secondary Language Arts Teacher, effective March 29, 2021- June 8, 2021.

**11.5\*\*RESOLUTION NO. 1.95-21\*\* - RESOLVED** that the Board approved the Leave of Absence request for Hannah Lizio-Katzen, 1.00 FTE Secondary Language Arts Teacher, effective for the 2021-2022 fiscal year.

**11.6\*\*RESOLUTION NO. 1.96-21\*\* - RESOLVED** that the Board confirmed the continuation of Summer Bell-Watkins, temporary K-12 teacher to assist with EL students, one day per week on Thursdays from January 7, 2021-June 3, 2021.

**11.7\*\*RESOLUTION NO. 1.97-21 - RESOLVED** that the Board confirmed the retirement of Lori Luna, 1.00 Principal/Teacher CAPS, effective June 30, 2021.

**12.1\*\*RESOLUTION NO. 1.98-21\*\* - RESOLVED** that the Board did a first reading to rescind:

- a. Policy GCBDAAG/DBDAA - COVID-19 Related Leave (adopted 11/20)

The vote of the Board was 7-0.

7. CURRICULUM – Mr. Wold expressed that CTE Advisory continues to meet regarding spaces and funding going forward.

8. STUDENTS – Our insurance agent, Geoff Sinclair, spoke to the Board regarding our nimbleness in regards to Educating students within insurance liabilities and guiderails for risk tolerance. We have \$20 million in general liability insurance but PACE doesn't cover COVID-19 except for \$50,000.00 in defense costs. SB 4402 expanded to unblock recklessness clause. Beware of OSHA and RSSL not playing by the same rules. Vaccines, testing guidance ahead of metrics. Can't use our staff to do testing, but our nurse (MESD) can do vaccinations. Can't waive rights of students extracurricular but can waive rights for elective activities.

8:31 p.m. Board discussion.

8.1. Metrics for School during COVID-19

Action Item

David Gorman moved and Bob Buttke seconded:

**RESOLUTION NO. 1.99-21 - RESOLVED** that the Board shall agree to follow the metrics now that we are "advisory" rather than "mandatory".

The vote of the Board was 7-0.

9. TRANSPORTATION, BUILDINGS AND MAINTENANCE- Mr. Wold explained that Todd Williams, Transportation Supervisor, and Carrie Evans, Transportation Coordinator are working out bus route logistics.

Board discussion.

10. CO-CURRICULAR ACTIVITIES – Mr. Wold said high school football not allowing play yet. Volleyball (not Indoor), cross-country and soccer by February 27. ZOOM practices and conditioning ongoing. Middle school hoping for a March 1 start with same sports like high school seasons.

11. PERSONNEL

Mr. Wold explained the summit held in our high school gym that involved representation from six cohorts of staff, parents, medical professionals and our Board regarding COVID-19 protocols, ideas and wishes.

Board discussion.

Immunization for Staff under COVID-19

Action Item

David Gorman moved and Bob Buttke seconded:

**RESOLUTION NO. 1.99-21 - RESOLVED** that the Board agreed to wait until Staff has had the opportunity to become immunized prior to starting Hybrid or Full-in-Person Instruction under COVID-19. The vote of the Board was 7-0.

11.1. Vacant Positions Information Item

Chair Vo announced: We have vacant positions open for the 2020-2021 school year for: Substitute Custodian

11.2. through 11.7  
See 6.0

## 12. POLICY

**Description:** <http://policy.osba.org/corbett/AB/BFC%20G1.PDF>

12.1. See 6.0

12.2. Policy AR's Rescinded Information Item

- a. Policy GCBDAAG/GBDAA-AR(1) - COVID -19 Related Leave\*
- b. Policy GCBDAAG/GBDAA-AR(2) - COVID -19 Related Leave\*

12.3. 2020-21 District Calendar Update Action Item

David Gorman moved and Bob Buttke seconded:

**RESOLUTION NO. 1.100-21 - RESOLVED** that the Board approved the proposed updated calendar for 2020-21 school year to include .5 Assessment for CHS on January 29, 2021.

The vote of the Board was 7-0.

13. RECESS – none at this meeting.

ACTION ON PROPOSED OR TABLED MATTERS TO FOLLOW EXECUTIVE SESSION  
ORS 192.660...

14. COMING EVENTS: Chair Vo announced:

Friday, January 22, 2021 - Mid-term

Thursday, January 28, 2021 - HS Conferences (.5)

Friday, January 29, 2021 - HS Assessment (.5)

Friday, February 5, 2021 – In-service Day

Monday, February 8, 2021 - First Day to File for the May 18, 2021 Special District Election

<https://multco.us/elections/candidate-filing-requirements-special-districts>

Monday, February 15, 2021 - President's Day Holiday

Wednesday, February 17, 2021 - Regular Board Meeting, 7:00 p.m. via ZOOM

Wednesday, March 10, 2021 - Regular Board Meeting, 7:00 p.m. location TBA

Thursday, March 18, 2021 - Last Day to File for the May 18, 2021 Special District Election

15. MATTERS FOR THE GOOD OF THE ORDER

- a. Michelle Vo recognized the retirement of Lori Luna. She has done amazing things, evidenced in the Youth Truth Survey. Many thanks to her. She pointed to policy BBE as a note to ourselves and intent for future specifics.
- b. David Gorman expressed his thanks for Lori Luna. Thanks to the Springdale Pub for pizza delivery.
- c. Todd Mickalson gave his thanks to Lori Luna and excited for her post-retirement days. He reminded Board about perspectives and has a new appreciation for the Springdale Pub.
- d. Rebecca Bratton said the Springdale Pub delivers.

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16. ADJOURNMENT- The Board adjourned at 9:20 p.m.

Regular Board Meeting January 20

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# Special Board Meeting October 13, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

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Corbett School District #39 - A Special Meeting – Retreat Session of the Board of Trustees of Corbett School District was held Tuesday, October 13, 2020, beginning at 6:00 PM using ZOOM online. Board members present were Michelle Vo, Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern, Katey Kinnear and Rebecca Bratton. Administrators present were Dan Wold, Interim Superintendent; and Robin Lindeen-Blakeley, Deputy Clerk. Presenting for Oregon School Boards Association was Vincent Adams, MPP, Board Development Specialist.

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#### 1.1. Call to Order: Meeting convened at 6:00

Presenter: Michelle Vo, Board Chair and Vincent Adams, OSBA Board Development Specialist

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#### 1.2. Review and Acceptance of Agenda

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#### 2. Self-Assessment

Description: <https://policy.osba.org/corbett/AB/BK%20D1.PDF>

<https://policy.osba.org/corbett/C/CBG%20D1.PDF>

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#### 3. Goal Setting

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##### 3.1. Board Development Goals

Description: <https://policy.osba.org/corbett/AB/BA%20G1.PDF>

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##### 3.2. District Goals

Description: <https://policy.osba.org/corbett/AB/AE%20G3.PDF>

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#### 4. COMING EVENTS

Description: Regular School Board Meeting - 7:00 p.m. October 21, 2020 via ZOOM

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/86432510383>

Or iPhone one-tap :

US: +16699006833,,86432510383# or +12532158782,,86432510383#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

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US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 929 205 6099 or +1 301 715 8592 or +1 301 715 8592 or +1 301 715 8592  
Webinar ID: 864 3251 0383

International numbers available: <https://us02web.zoom.us/j/86432510383>

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5. Workshop for G.O. Bond with public Discussion Item  
Presenter: Michelle Vo, Board Chair

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6. Adjournment: Meeting adjourned at 9:00

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Special Meeting – Retreat Session Oct 13

# Regular Board Meeting September 16, 2020

Board Approved \_\_\_\_\_

## The Board of Trustees

### Corbett School District

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Corbett School District #39 - A Regular Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, September 16, 2020 beginning at 7:00 PM in the ZOOM online. Board members present were; Michelle Vo, Board Chair; David Gorman, Vice Chair; Todd Mickalson; Bob Buttke; Todd Redfern; Rebecca Bratton and Katey Kinnear. Also present were Administrators/staff Dan Wold, Interim Superintendent; Cindy Duley, Business Manager, Rhiannon Young, 6<sup>th</sup>/7<sup>th</sup> Teacher/MS Assistant Principal/ZOOM moderator and Robin Lindeen-Blakeley, Deputy Clerk. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

#### 1. PRELIMINARY BUSINESS

**Description:** You are invited to a Zoom webinar.  
When: Sep 16, 2020 07:00 PM Pacific Time (US and Canada)  
Topic: CSD Regular Board Meeting

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/89269194454>

Or iPhone one-tap :

US: +16699006833,,89269194454# or +12532158782,,89269194454#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799

Webinar ID: 892 6919 4454

International numbers available: <https://us02web.zoom.us/j/89269194454>

7:09 p.m. Board discussed the new BoardBook Premier.

#### 1.1. Call to Order

**Presenter:** Michelle Vo, Board Chair, called the meeting to order at 7:12 p.m.

#### 1.2. Review and Acceptance of Agenda

**Presenter:** Michelle Vo, Board Chair – announced removal of item 11.4 from the Consent Agenda. See item 11.1.

**Description:** <https://policy.osba.org/corbett/AB/BDDC%20G1.PDF>

### 1.3. Board Chair Report Information Item

**Presenter:** Michelle Vo, Board Chair – announced that OSBA would be facilitating virtual, cost effective at \$475/session by Vincent Adams. Board trainings at a retreat with Roles and Responsibilities, Norms, Working Agreements, etc. Goal setting will be the second piece. A robust self-assessment to help and then Board development goals and district goals in two, three hour sessions – Tuesday, October 6 at 6:00 p.m. and Tuesday, October 13 at 6:00 p.m. No policy rewrite sessions until later.

**Description:** Future Board Retreat/Workshop/Special School Board with OSBA Facilitation Board Goals and District Objectives 2020-2021 Superintendent Search

<https://policy.osba.org/corbett/AB/AE%20G3.PDF>

<https://policy.osba.org/corbett/AB/BA%20G1.PDF>

### 2. Approval of Minutes Action Item

<https://policy.osba.org/corbett/AB/BDDG%20D1.PDF>

Todd Mickalson moved and Bob Buttke seconded:

**RESOLUTION NO. 9.54-20 - RESOLVED** that the Board allowed an extension to approve minutes for The Public Hearing 2020-2021 Budget and Regular Board meeting of June 17, 2020, the Regular Board meeting of July 15, the Special School Board meeting minutes of June 23, July 8, July 14, July 27, July 28, August 10, August 12 and August 31, 2020.

The vote of the Board was 7-0.

### 3. Introduction and Comments of Guests and Representatives

#### a. Geoff Sinclair, ARM Vice President, Public Sector, Brown and Brown Insurance

Mr. Sinclair spoke regarding risk tolerance and coverage from PACE with OSBA sponsoring the insurance trust, with nine school trustees. \$20 million insurance liability for employment practices and a lot of broad coverage. COVID-19, no one has coverage and can't purchase. PACE is announcing defense coverage up to \$50,000.00. He will send statewide reopening guidance.

Board discussion.

7:45 p.m.

#### 3.1. Principal / Director/ Supervisor/ Staff Reports

1. Jeanne Swift - Student Services Director – gave report, see page 16 of the Board packet.

Board discussion.

7:54 p.m.

2. Cathy Noles - YTP Transition Specialist – gave report, see pages three-15 of the Board packet.

Board discussion.

8:03 p.m.

3. Kathy Childress - Secondary Principal – shared her report on the screen regarding AP for all, increasing CTE offerings, college testing via PSAT and SAT, MHCC middle college and senior plus program. She explained credits, diplomas and student choices. The presentation was sent to the Board after the meeting.

Board discussion.

8:21 p.m.

### 4. FINANCIAL REPORTS / MATTERS: Dan Wold, Superintendent and Cindy Duley, Business Manager

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4.1. Report Information Item – Ms. Duley reported. See pages 17-26 of the Board packet. Welcome to Ms. Duley as CSD Business Manager through the MESD.

Board discussion.

G.O. Bond Information Distribution - Measure No. 26-220 – Chair Vo read aloud.  
<https://multco.us/file/91825/download> (pg. 23)  
<https://multco.us/file/91730/download>

Board discussion.

## 5. Superintendent Wold's Report Information/Discussion Items

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5.1. Enrollment Update and 3% Virtual Public Charter School Cap – Mr. Wold said enrollment at 1150, down 70 students from last year. We reached our 3% cap for requests to leave CSD for virtual schools.  
<https://policy.osba.org/corbett/KL/LBEA%20G1.PDF>

Board discussion.

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5.2. Update on Corbett School campus upgrades and/or grants - Lottery will be opened.

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5.3. Future Planning / Strategic Planning – October 2 staff inservice plans presented.

Board discussion.

## 6. CONSENT AGENDA

Michelle Vo moved and Todd Mickalson seconded:

### 6.1. Consent agenda **\*\*Resolution items 9.55-20\*\* through 9.567-20\*\* Action Items**

**11.2\*\*RESOLUTION NO. 9.55-20\*\* - RESOLVED** that the Board confirmed the hire of Simone Soo, Temporary

1.00 FTE K-8 Music Teacher, effective September 11, 2020.

**11.3 \*\*RESOLUTION NO. 9.56-20\*\* - RESOLVED** that the Board confirmed the hiring of Summer Bell-Watkins,

temporary K-12 teacher to assist with EL students, one day per week on Thursdays from September 10-

December 10, 2020.

**11.4\*\*RESOLUTION NO. 9.57-20\*\* - RESOLVED** that the Board confirmed the resignation of Dan Barnard,

1.0 FTE K-12 ELD/Intervention Specialist, effective September 11, 2020.

The vote of the Board was 7-0 in favor of Resolution Items No. 9.55-20\*\* through 9.56.20\*\*.

7. CURRICULUM – No information at this time in the meeting.

## 8. STUDENTS

**Description:** Student Report - October 2020

<https://policy.osba.org/corbett/AB/BCBA%20G1.PDF> Mr. Wold announced that student leadership will have Report to Board in October.  
Board discussion.

Equity Resolution Progress Report – merging of two documents is underway.  
Board discussion.

## 9. TRANSPORTATION, BUILDINGS AND MAINTENANCE and-

### 10. CO-CURRICULAR ACTIVITIES

**Description:** Considerations for Facility use/ sports practices Discussion Item

<http://pace.osba.org/Resources/Articles/Public-Materials/Templates-and-Miscellaneous-Resources.aspx>

Mr. Wold and Mr. J.-P. Soulagnet, Athletic Director, talked about facilities and sports during COVID-19.

See Board packet pages 27-30 and page 55, with updated transportation information. See also item 12.

Board discussion.

## 11. PERSONNEL

**Description:** Staff Committee Work Information Item

**Attachments:** (1) See pages 31-54 in the Board packet and item 8.

### 11.1. Leave of Absence Request Action Item

Chair Vo read aloud: We have vacant positions open for the 2020-2021 school year for: 1.00 FTE

Intervention/ELD Specialist.

Transfer of Staff:

Cory Baker from Educational Assistant to Staff Daycare Assistant

Todd Mickalson moved and Bob Buttke seconded:

**RESOLUTION NO. 9.58-20 - RESOLVED** that the Board approved the one year unpaid Leave of Absence for Dan Barnard, effective for the 2020-2021 school year.

11.2. See 6.1  
for items 11.2-11.4

## 12. POLICY

**Description:** Memorandum of Understanding      Action Item  
<http://policy.osba.org/corbett/AB/BFC%20G1.PDF>  
Todd Mickalson moved and Bob Buttke seconded;

**RESOLUTION NO. 9.59-20 - RESOLVED** that the Board approved the MOU between the Corbett School District and the Corbett Association of Classified Employees regarding Bus Driver Temporary Re-Assignment as attached in the packet. (page 55)  
Board discussion.  
The vote of the Board was 7-0.

12.1. Policy Review/Rewrite      Information Item

Chair Vo and Mr. Wold reported on the status of the policy rewrite with OSBA.

12.2. Nomination for OSBA Board of Directors Regional Member      Action Item

Todd Mickalson moved and Bob Buttke seconded;

**Description: RESOLUTION NO. 9.60-20 - RESOLVED** that the Board nominated Michelle Vo to serve as Board Position #17 on the OSBA Board of Directors Multnomah Region.  
Board discussion and thanks to Ms. Vo.  
The vote of the Board was 7-0.

### 13. COMING EVENTS

- Description:**
- a. Public Hearing, Wednesday, September 23, 2020 - 6:00 p.m.  
Published 9/15 & 16/2020 Pamplin Media
  - b. Thursday, October 8, 2020 - Mid-term
  - c. Wednesday and Thursday, October 14 & 15 - CAPS/GS/MS Conferences and Thursday, October 15 - HS Conferences
  - d. Wednesday, October 21, 2020 - Regular Board meeting via ZOOM, 7:00 p.m.

14. ADJOURNMENT – The Board adjourned at 10:11 p.m.



## OPERATIONAL BLUEPRINT FOR SCHOOL REENTRY 2020-21

Updated 2/10/2021

Under ODE’s *Ready Schools, Safe Learners* guidance, each school<sup>1</sup> has been directed to submit a plan to the district<sup>2</sup> in order to provide on-site and/or hybrid instruction. Districts must submit each school’s plan to the local school board and make the plans available to the public. This form is to be used to document a district’s, school’s or program’s plan to ensure students can return for the 2020-21 school year, in some form, in accordance with Executive Order 20-25(10). Schools must use the [Ready Schools, Safe Learners guidance](#) document as they complete their Operational Blueprint for Reentry. ODE recommends plan development be inclusive of, but not limited to, school-based administrators, teachers and school staff, health and nursing staff, association leadership, nutrition services, transportation services, tribal consultation,<sup>3</sup> parents and others for purposes of providing expertise, developing broad understanding of the health protocols and carrying out plan implementation. *It is required that a revised Operational Blueprint be completed and updated when there is a change of Instructional Model.*

1. Please fill out information:

SCHOOL/DISTRICT/PROGRAM INFORMATION	
Name of School, District or Program	Corbett School District 39
Key Contact Person for this Plan	Holly Dearixon
Phone Number of this Person	503-261-4238
Email Address of this Person	hdearixon@corbett.k12.or.us
Sectors and position titles of those who informed the plan	Dan Wold-District Superintendent, Michelle Dawkins-Grade School Principal, Kathy Childress-8/9 Academy & Secondary Principal, Rhiannon Young-Middle School Assistant Principal/MS Teacher, Lori Luna-CAPS Principal, Jeanne Swift-Student Services Director, Julie Nakamura-School Health Nurse, Steve Salisbury-Maintenance Supervisor, Todd Williams-Transportation Supervisor, Jamie Smith-MESD School Health Services Coordinator, Seth Tucker-Food Services Supervisor, Carrie Evans-Transportation Coordinator, Holly Dearixon-Curriculum & Assessment Coordinator, Cassie Duprey-Secondary Assistant Principal, Jenny Radulesk-8/9 Academy Teacher/Assistant Principal
Local public health office(s) or officer(s)	Multnomah County Health Department
Name of person Designated to Establish, Implement and Enforce Physical Distancing Requirements	Kathy Childress - Secondary principal Lori Luna - CAPS principal Michelle Dawkins - Grade school principal Rhiannon Young - Middle school assistant principal
Intended Effective Dates for this Plan	March 8 <sup>th</sup> , 2021
ESD Region	Multnomah ESD

<sup>1</sup> For the purposes of this guidance: “school” refers to all public schools, including public charter schools, public virtual charter schools, alternative education programs, private schools and the Oregon School for the Deaf. For ease of readability, “school” will be used inclusively to reference all of these settings.

<sup>2</sup> For the purposes of this guidance: “district” refers to a school district, education service district, public charter school sponsoring district, virtual public charter school sponsoring district, state sponsored public charter school, alternative education programs, private schools, and the Oregon School for the Deaf.

<sup>3</sup> Tribal Consultation is a separate process from stakeholder engagement; consultation recognizes and affirms tribal rights of self-government and tribal sovereignty, and mandates state government to work with American Indian nations on a [government-to-government](#) basis.

1. Please list efforts you have made to engage your community (public health information sharing, taking feedback on planning, etc.) in preparing for school in 2020-21. Include information on engagement with communities often underserved and marginalized and those communities disproportionately impacted by COVID-19.

Corbett School District conducted three school community outreach surveys summer 2020 as we planned for instruction in the Fall. Two additional survey were conducted one in the fall and one in February to gauge our families' and staff's readiness, concerns and questions regarding a return to on-site learning. A draft reopening Blueprint for the Hybrid Learning Model was discussed at the school board meeting in July and posted on the website along with a one-page summary of the main points. A LIPI Blueprint was discussed at the school board meeting in December and posted on the district website. This updated Blueprint was discussed at the school board meeting in February and posted on the website. Multiple communications were sent from the superintendent and building principals describing the planning process and decisions being made. Due to the Oregon Department of Education reopening metrics Corbett School District has been providing a Comprehensive Distance Learning (CDL) model since the beginning of the school year. The Corbett website has information posted on its front page so parents may access current reopening information in English and other languages as well.

The building principals began hosting parent meetings in early August to review plans for the fall, answer questions and take feedback. They have held Principal Chats throughout the first months of school to keep families updated and respond to feedback. Before beginning CDL classroom teachers conducted an individual conference with each of the families in their class. Another districtwide family conference day is scheduled for February 19.

Over the summer and as part of the reopening planning in January and February the superintendent and administrative team met with representatives of the classified and certified associations in order to facilitate communication and cooperation. The district superintendent hosted two COVID-19 advisory summits. These meetings included district leadership, classified and certified union representatives, school board members and community health professionals with a goal of gathering information and diverse perspectives regarding the return to on-site learning.

The Director of Student Services has reached out to families of students with disabilities to ensure each revised plan would meet their individualized needs. The English Language Development Specialist/Homeless Liaison/Migrant Ed Liaison/Foster Care POC reached out to the parents/guardians of students she serves to provide information and answer questions. We reached out to the Confederated Tribes of Grande Ronde, Confederated Tribes of Siletz Indians and the Native American Youth and Family Center to see if these organizations would be interested in consulting on the reopening plan and partnering with us to serve our students going forward. Throughout this process we collaborated with Curriculum & Instruction and Health Services staff from the Multnomah Educational Service District (MESD) and the local public health authority (LPHA). As we transition to on-site learning we will reach out again to these stakeholders to request their feedback and suggestions.

Since the beginning of the school year, we have increased our efforts to engage families from traditionally underserved populations through the administration of the YouthTruth Survey, and the ongoing work of the Equity and Culturally Responsive Practices Initiative that is part of our Consolidated District Improvement Plan.

At least two weeks before the transition to the on-site learning, we will reach out to families to request feedback, and respond to questions and concerns. Families will have the option to continue with CDL if that better meets their needs.

2. Select which instructional model will be used:

**On-Site Learning**     **Hybrid Learning**     **Comprehensive Distance Learning**

(Families have the option to remain in CDL)

3. If you selected Comprehensive Distance Learning, you only have to fill out the green portion of the Operational Blueprint for Reentry (i.e., page 2 in the initial template).
4. If you selected On-Site Learning or Hybrid Learning, you have to fill out the blue portion of the Operational Blueprint for Reentry (i.e., pages 3-22 in the initial template) and [submit online](#), including updating when you are changing Instructional Model (<https://app.smartsheet.com/b/form/a4dedb5185d94966b1dff75e4874c8a>).

\* **Note:** Private schools are required to comply with only sections 1-3 of the *Ready Schools, Safe Learners* guidance.

## REQUIREMENTS FOR COMPREHENSIVE DISTANCE LEARNING OPERATIONAL BLUEPRINT

*This section must be completed by any school that is seeking to provide instruction through Comprehensive Distance Learning. For Private Schools, completing this section is optional (not required). Schools providing On-Site or Hybrid Instructional Models do not need to complete this section.*

Describe why you are selecting Comprehensive Distance Learning as the school’s Instructional Model for the effective dates of this plan.

For students continuing with Comprehensive Distance Learning (CDL) see the Blueprint submitted to ODE August 2020

In completing this portion of the Blueprint you are attesting that you have reviewed the Comprehensive Distance Learning Guidance. [Here is a link to the overview of CDL Requirements](#). Please name any requirements you need ODE to review for any possible flexibility or waiver.

For students continuing with Comprehensive Distance Learning (CDL) see the Blueprint submitted to ODE August 2020

Describe the school’s plan, including the anticipated timeline, for returning to Hybrid Learning or On-Site Learning consistent with the *Ready Schools, Safe Learners* guidance.

For students continuing with Comprehensive Distance Learning (CDL) see the Blueprint submitted to ODE August 2020

*The remainder of this operational blueprint is not applicable to schools operating a Comprehensive Distance Learning Model.*

## ESSENTIAL REQUIREMENTS FOR HYBRID / ON-SITE OPERATIONAL BLUEPRINT

*This section must be completed by any school that is providing instruction through On-Site or Hybrid Instructional Models. Schools providing Comprehensive Distance Learning Instructional Models do not need to complete this section unless the school is implementing the Limited In-Person Instruction provision under the Comprehensive Distance Learning guidance.*



### 1. Public Health Protocols

#### 1a. COMMUNICABLE DISEASE MANAGEMENT PLAN FOR COVID-19

OHA/ODE Requirements	Hybrid/Onsite Plan
<input checked="" type="checkbox"/> Conduct a risk assessment as required by OSHA administrative rule <a href="#">OAR 437-001-0744(3)(g)</a> . <ul style="list-style-type: none"> <li>○ OSHA has developed a <a href="#">risk assessment template</a>.</li> </ul> <input checked="" type="checkbox"/> Implement measures to limit the spread of COVID-19 within the school setting, including when the school setting is outside a building. Update written Communicable Disease Management Plan to specifically address the prevention of the spread of COVID-19. Examples are located in the <a href="#">Oregon School Nurses Association (OSNA) COVID-19 Toolkit</a> .	Conduct a risk assessment as required by OSHA administrative rule <a href="#">OAR 437-001-0744(3)(g)</a> . OSHA has developed a <a href="#">risk assessment template</a> .  Measures to limit the spread of COVID-19 are outlined in this section and throughout the blueprint. The district will follow the MESD’s updated <a href="#">communicable disease management</a> plan.

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>○ Review OSHA requirements for infection control plan to ensure that all required elements are covered by your communicable disease management plan, including making the plan available to employees at their workplace. Requirements are listed in OSHA administrative rule <a href="#">OAR 437-001-0744(3)(h)</a>.</li> <li>○ OSHA has developed a sample <a href="#">infection control plan</a>.</li> <li>☒ Designate a single point-person at each school to establish, implement, support and enforce all RSSL health and safety protocols, including face coverings and physical distancing requirements, consistent with the <i>Ready Schools, Safe Learners</i> guidance and other guidance from OHA. This role should be known to all staff in the building with consistent ways for licensed and classified staff to access and voice concerns or needs.</li> <li>☒ Create a simple process that allows for named and anonymous sharing of concerns that can be reviewed on a daily and weekly basis by the designated RSSL building point-person. Example: Anonymous survey form or suggestion box where at least weekly submissions and resolutions are shared in some format.</li> <li>☒ Include names of the LPHA staff, school nurses, and other medical experts who provided support and resources to the district/school policies and plans. Review relevant local, state, and national evidence to inform plan.</li> <li>☒ Process and procedures established to train all staff in sections 1 - 3 of the <i>Ready Schools, Safe Learners</i> guidance. Consider conducting the training virtually, or, if in-person, ensure physical distancing is maintained to the maximum extent possible.</li> <li>☒ Protocol to notify the local public health authority (<a href="#">LPHA Directory by County</a>) of any confirmed COVID-19 cases among students or staff.</li> <li>☒ Plans for systematic disinfection of classrooms, common areas, offices, table surfaces, bathrooms and activity areas.</li> <li>☒ Process to report to the LPHA any cluster of any illness among staff or students.</li> <li>☒ Protocol to cooperate with the LPHA recommendations.</li> <li>☒ Provide all logs and information to the LPHA in a timely manner.</li> <li>☒ Protocol for screening students and staff for symptoms (see section 1f of the <i>Ready Schools, Safe Learners</i> guidance).</li> <li>☒ Protocol to isolate any ill or exposed persons from physical contact with others.</li> <li>☒ Protocol for communicating potential COVID-19 cases to the school community and other stakeholders (see section 1e of the <i>Ready Schools, Safe Learners</i> guidance).</li> <li>☒ Create a system for maintaining daily logs for each student/cohort for the purposes of contact tracing. This system needs to be made in consultation with a school/district nurse or an LPHA official. Sample logs are available as a part of the <a href="#">Oregon School Nurses Association COVID-19 Toolkit</a>. <ul style="list-style-type: none"> <li>○ If a student(s) is part of a stable cohort (a group of students that are consistently in contact with each other or in multiple cohort groups) that conform to the requirements of cohorting (see section 1d of the <i>Ready Schools, Safe Learners</i> guidance), the daily log may be maintained for the cohort.</li> <li>○ If a student(s) is not part of a stable cohort, then an individual student log must be maintained.</li> </ul> </li> <li>☒ Required components of individual daily student/cohort logs include: <ul style="list-style-type: none"> <li>○ Child's name</li> <li>○ Drop off/pick up time</li> <li>○ Parent/guardian name and emergency contact information</li> <li>○ All staff (including itinerant staff, district staff, substitutes, and guest teachers) names and phone numbers who interact with a stable cohort or individual student</li> </ul> </li> </ul>	<p>The principal of each building will be designated as the point person to implement, support and enforce all RSSL health and safety protocols, including face coverings and physical distancing requirements, consistent with the <i>Ready Schools, Safe Learners</i> guidance and other guidance from OHA.</p> <p>This role will be known to all staff in the building. Information about this role and ways for licensed and classified staff to access and voice concerns or needs will be included in the return to on-site learning training.</p> <p>An anonymous online form will be developed and distributed so that staff can voice concerns. At least weekly the submissions will be reviewed by the superintendent. The superintendent will work with the building principals to resolve the issues. The resolutions will be shared with district or building level staff depending on the issue.</p> <p><b>Health Support Staff:</b></p> <ul style="list-style-type: none"> <li>• Jeanne Swift - Director of Student Services</li> <li>• Julie Nakamura - School Nurse</li> <li>• Debbie Baker - School Health Assistant</li> <li>• Jamie Smith - MESD School Health Services Coordinator</li> </ul> <p><b>Staff Training:</b></p> <p>All staff will be trained in health protocols virtually before on-site instruction begins and refresher training will be held as needed throughout the school year. <a href="#">District COVID-19 Protocols Training</a></p> <p><b>LPHA Coordination:</b></p> <p>If there is a confirmed or suspected case of COVID-19 the classroom teachers will communicate with their building principal. Principals will communicate with the superintendent and school nurse. The school nurse/MESD school health services coordinator will be responsible to notify the Local Public Health Authority (LPHA) about any confirmed COVID-19 cases among staff or students.</p> <p>The school nurse or school health assistant will follow the protocols developed by the MESD and will utilize the <a href="#">Communicable Disease Symptom Tracker Tool (STT Form)</a> on the MESD website to gather information needed to inform the LPHA of a confirmed or suspected case of COVID-19.</p> <p>The school nurse will be responsible to coordinate with the LPHA regarding cleaning and possible classroom or program closure if anyone who has entered the school building is diagnosed with COVID-19.</p> <p><b>Cleaning Protocols:</b></p> <p>Classrooms, common areas, offices, table surfaces, bathrooms and activity areas will be cleaned and disinfected based on <a href="#">CDC guidelines</a>. The school nurse/MESD school health services coordinator will notify the LPHA if there is a cluster of illness among staff or students.</p> <p><b>LPHA Contact Tracing Coordination:</b></p> <p>The district will cooperate with the LPHA by providing all logs and requested information in a timely manner and will follow the LPHA's recommendations as fully as possible. The school nurse/MESD school health services coordinator will be designated as the liaison with the LPHA.</p> <p><b>Screening Protocols:</b></p>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Protocol to record/keep daily logs to be used for contact tracing for a minimum of four weeks to assist the LPHA as needed. <ul style="list-style-type: none"> <li>○ See supplemental guidance on LPHA/school partnering on <a href="#">contact tracing</a>.</li> <li>○ Refer to <a href="#">OHA Policy on Sharing COVID-19 Information</a></li> </ul> </li> <li>☒ Process to ensure that all itinerant and all district staff (maintenance, administrative, delivery, nutrition, and any other staff ) who move between buildings keep a log or calendar with a running four-week history of their time in each school building and who they were in contact with at each site.</li> <li>☒ Process to ensure that the school reports to and consults with the LPHA regarding cleaning and possible classroom or program closure if anyone who has entered school is diagnosed with COVID-19.</li> <li>☒ Designate a staff member and process to ensure that the school provides updated information regarding current instructional models and student counts and reports these data in <a href="#">ODE's COVID-19 Weekly School Status</a> system.</li> <li>☒ Protocol to respond to potential outbreaks (see section 3 of the <i>Ready Schools, Safe Learners</i> guidance).</li> </ul>	<p>All sites will follow the staff and student screening protocols outlined in <b>Section 1f</b> of this document.</p> <p><b>Isolation Protocols:</b> Potentially infected persons will be isolated following the protocols outlined in <b>Section 1i</b> of this document.</p> <p><b>Communication Protocols:</b> Communication regarding potential COVID-19 cases will follow the protocols outlined in <b>Section 1e</b> of this document.</p> <p><b>Contact Tracing:</b></p> <ul style="list-style-type: none"> <li>• Contact tracing logs will be kept for each student/cohort.</li> <li>• Required components of student/cohort logs include: <ul style="list-style-type: none"> <li>○ Child's name</li> <li>○ Drop off/pick up time</li> <li>○ Parent/guardian name and emergency contact information</li> <li>○ All staff (including itinerant staff, district staff, substitutes, and guest teachers) names and phone numbers who interact with a stable cohort or individual student.</li> </ul> </li> <li>• Classroom teachers and office staff will be trained in the protocols for documenting information required for contact tracing.</li> <li>• A paper contact tracing log (including staff names, phone number, interactions and time) will be kept by any staff member, essential visitor or substitute teacher who spends time on-site.</li> <li>• Staff contact tracing logs will be kept for at least four weeks</li> <li>• Bus drivers will complete a paper route sheet each day for each route including the required contact tracing components.</li> <li>• Bus drivers will turn the route sheets into the transportation coordinator after each route.</li> <li>• The transportation coordinator will ensure daily bus rider information is properly stored for a minimum of four weeks.</li> <li>• The student contact tracing information will be stored for a minimum of four weeks.</li> </ul> <p><b>Weekly Status Updates</b> The superintendent will be responsible to provide updated information regarding current instructional models and student counts on <a href="#">ODE's COVID-19 Weekly School Status</a></p> <p><b>Outbreak Protocols:</b> In the event that a case of COVID-19 is diagnosed the school nurse/MESD school health services coordinator will report to and coordinate with the LPHA regarding the need for classroom or building closure. The maintenance supervisor will coordinate with the school nurse/MESD school health services coordinator to ensure all cleaning protocols are followed.</p> <p>Protocol for responding to potential outbreaks as outline in <b>Section 3</b> of this document will be followed.</p>

## 1b. HIGH-RISK POPULATIONS

OHA/ODE Requirements	Hybrid/Onsite Plan
<p>☒ Serve students in high-risk population(s) whether learning is happening through On-Site (<i>including outside</i>), Hybrid (partially On-Site and partially Comprehensive Distance Learning models), or Comprehensive Distance Learning models.</p> <p><b>Medically Fragile, Complex and Nursing-Dependent Student Requirements</b></p> <p>☒ All districts must account for students who have health conditions that require additional nursing services. Oregon law (<a href="#">ORS 336.201</a>) defines three levels of severity related to required nursing services:</p> <ol style="list-style-type: none"> <li>1. Medically Complex: Are students who may have an unstable health condition and who may require daily professional nursing services.</li> <li>2. Medically Fragile: Are students who may have a life-threatening health condition and who may require immediate professional nursing services.</li> <li>3. Nursing-Dependent: Are students who have an unstable or life-threatening health condition and who require daily, direct, and continuous professional nursing services.</li> </ol> <p>☒ Review <a href="#">Supplemental Guidance on Community and Health Responsibilities Regarding FAPE in Relation to IDEA During CDL and Hybrid</a>.</p> <p>☒ Staff and school administrators, in partnership with school nurses, or other school health providers, should work with interdisciplinary teams to address individual student needs. The school registered nurse (RN) is responsible for nursing care provided to individual students as outlined in ODE guidance and state law:</p> <ul style="list-style-type: none"> <li>○ Communicate with parents and health care providers to determine return to school status and current needs of the student.</li> <li>○ Coordinate and update other health services the student may be receiving in addition to nursing services. This may include speech language pathology, occupational therapy, physical therapy, as well as behavioral and mental health services.</li> <li>○ Modify Health Management Plans, Care Plans, IEPs, or 504 or other student-level medical plans, as indicated, to address current health care considerations.</li> <li>○ The RN practicing in the school setting should be supported to remain up to date on current guidelines and access professional support such as evidence-based resources from the <a href="#">Oregon School Nurses Association</a>.</li> <li>○ Service provision should consider health and safety as well as legal standards.</li> <li>○ Appropriate medical-grade personal protective equipment (PPE) should be made available to <a href="#">nurses and other health providers</a>.</li> <li>○ Work with an interdisciplinary team to meet requirements of ADA and FAPE.</li> <li>○ High-risk individuals may meet criteria for exclusion during a local health crisis.</li> <li>○ Refer to updated state and national guidance and resources such as: <ul style="list-style-type: none"> <li>○ U.S. Department of Education Supplemental Fact Sheet: Addressing the Risk of COVID-19 in Preschool, Elementary and Secondary Schools While Serving Children with Disabilities from March 21, 2020.</li> <li>○ ODE guidance updates for Special Education. Example from March 11, 2020.</li> <li>○ OAR 581-015-2000 Special Education, requires districts to provide 'school health services and</li> </ul> </li> </ul>	<p><b>High Risk Populations:</b> Corbett will continue to serve high risk population(s) through the model (Hybrid, Comprehensive Distance Learning) that best meets their needs.</p> <p><b>Students:</b></p> <ul style="list-style-type: none"> <li>• All students identified as vulnerable, either by a physician, or parent/guardian, will be offered a Comprehensive Distance Learning(CDL) plan.</li> <li>• Students with disabilities will continue to receive specially designed instruction (SDI) as outlined in their IEPs or 504s. The default will be to continue to deliver these services through distance learning. The student's IEP/service team may decide to offer on-site or a combination of on-site and distance learning SDI based on a student's individualized needs.</li> <li>• Up to four days of on-site instruction may be offered to a student enrolled in the life skills program based on the IEP team's assessment of the student's individualized needs</li> <li>• Typically students with English Language services will continue to receive English Language Development support via distance learning.</li> </ul> <p><b>Medically fragile, medically complex and nursing dependent students:</b> Planning will ensure that students who have health conditions that require additional nursing services will have their needs met. The Director of Student Services will be responsible to review the <a href="#">Supplemental Guidance on Community and Health Responsibilities Regarding FAPE in Relation to IDEA During CDL and Hybrid</a> and share any information with staff as necessary.</p> <p><b>Planning for Individual Student Needs:</b> Staff and school administrators, in partnership with school nurses, or other school health providers, will work with interdisciplinary teams to address individual student needs. The school registered nurse (RN) is responsible for nursing care provided to individual students as outlined in ODE guidance and state law:</p> <ul style="list-style-type: none"> <li>• Communicate with parents and health care providers to determine return to school status and current needs of the student.</li> <li>• Coordinate and update other health services the student may be receiving in addition to nursing services. This may include speech language pathology, occupational therapy, physical therapy, as well as behavioral and mental health services.</li> <li>• Modify Health Management Plans, Care Plans, IEPs, or 504 or other student-level medical plans, as indicated, to address current health care considerations.</li> <li>• The RN practicing in the school setting will be supported to remain up to date on current guidelines and access professional support such as evidence-based resources from the <a href="#">Oregon School Nurses Association</a>.</li> <li>• Service provision will consider health and safety as well as legal standards.</li> <li>• Appropriate medical-grade personal protective equipment (PPE) should be made available to <a href="#">nurses and other health providers</a></li> <li>• Work with an interdisciplinary team to meet requirements of ADA and FAPE.</li> <li>• High-risk individuals may meet criteria for exclusion during a local health crisis.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<p>school nurse services’ as part of the ‘related services’ in order ‘to assist a child with a disability to benefit from special education.’</p> <ul style="list-style-type: none"> <li>○ OAR 333-019-0010 Public Health: Investigation and Control of Diseases: General Powers and Responsibilities, outlines authority and responsibilities for school exclusion.</li> </ul>	<ul style="list-style-type: none"> <li>● Refer to updated state and national guidance and resources such as: <ul style="list-style-type: none"> <li>○ U.S. Department of Education Supplemental Fact Sheet: Addressing the Risk of COVID-19 in Preschool, Elementary and Secondary Schools While Serving Children with Disabilities from March 21, 2020.</li> <li>○ ODE guidance updates for Special Education. Example from March 11, 2020.</li> <li>○ OAR 581-015-2000 Special Education, requires districts to provide ‘school health services and school nurse services’ as part of the ‘related services’ in order ‘to assist a child with a disability to benefit from special education.’</li> <li>○ OAR 333-019-0010 Public Health: Investigation and Control of Diseases: General Powers and Responsibilities, outlines authority and responsibilities for school exclusion.</li> </ul> </li> </ul>

### 1c. PHYSICAL DISTANCING

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Establish a minimum of 35 square feet per person when determining room capacity. Calculate only with usable classroom space, understanding that desks and room set-up will require <b>use of all space</b> in the calculation. This also applies for professional development and staff gatherings. If implementing Learning Outside guidance, establish an outside learning space for learning that maintains minimum 35 square feet per person. <ul style="list-style-type: none"> <li>○ Within this design, educators should have their own minimum of 35 square feet and the design of the learning environment must allow for some ability for the educator to move through the room efficiently and carefully without breaking 6 feet of physical distance to the maximum extent feasible.</li> </ul> </li> <li>☒ Support physical distancing in all daily activities and instruction, maintaining six feet between individuals to the maximum extent possible.</li> <li>☒ Minimize time standing in lines and take steps to ensure that six feet of distance between students is maintained, including marking spacing on floor, one-way traffic flow in constrained spaces, etc.</li> <li>☒ Schedule modifications to limit the number of students in the building or outside learning space (e.g., rotating groups by days or location, staggered schedules to avoid hallway crowding and gathering).</li> <li>☒ Plan for students who will need additional support in learning how to maintain physical distancing requirements. Provide instruction; don’t employ punitive discipline.</li> <li>☒ Staff must maintain physical distancing during all staff meetings and conferences, or consider remote web-based meetings.</li> </ul>	<p><b>Room Capacity:</b></p> <ul style="list-style-type: none"> <li>● A minimum of 35 square feet per person will be used when determining room capacity.</li> <li>● Capacity will be based on usable classroom space.</li> <li>● This will also apply to rooms used for professional development and staff gatherings.</li> <li>● Room organization and capacity will be designed so that educators will have their own minimum of 35 square feet and will be able to move through the room efficiently and carefully without breaking 6 feet of physical distance to the maximum extent feasible.</li> </ul> <p><b>Learning Outside:</b> When feasible teachers will be encouraged to provide outside learning opportunities for students. Any outside learning activity will follow all the health and safety guidelines outlined in this document (physical distancing, face coverings, hand washing/sanitizing, etc.).</p> <p><b>Classroom Modifications:</b></p> <ul style="list-style-type: none"> <li>● Extra furniture will be removed.</li> <li>● Fabric covered furniture will be removed (Exception - Furniture required by IEPs, 504s, student medical needs).</li> <li>● Students will be assigned seats to maximize physical distancing and minimize physical interactions.</li> <li>● Maximum occupancy signs will be posted outside classrooms.</li> </ul> <p><b>Support for Physical Distancing:</b></p> <ul style="list-style-type: none"> <li>● Physical distancing will be supported in all daily activities and instruction, maintaining six feet between individuals to the maximum extent possible.</li> <li>● Time spent standing in lines will be minimized.</li> <li>● Steps will be taken to ensure that six feet of distance between students is maintained, including marking spacing on floor, one-way traffic flow in constrained spaces, etc.</li> <li>● Schedule modifications to limit the number of students in the building or outside learning space will be considered.</li> <li>● When possible, students will enter their classroom through outside doors.</li> <li>● Movement of students throughout the school will be staggered to limit hallway crowding.</li> <li>● Students will use outdoor walkways when possible.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
	<ul style="list-style-type: none"> <li>• Students who struggle maintaining social distance will receive instruction/coaching. Students will not be punished.</li> <li>• Remote web-based staff meetings and trainings will be held whenever possible. If an in-person meeting is necessary, staff members will maintain appropriate physical distance, wear a mask at all times, and will not eat or drink during the meeting.</li> </ul> <p><b>Schedule Modifications:</b> Modifications to limit the number of students in each building and individual interactions will include:</p> <p><b>Hybrid Model – A mix of on- and off-site instruction</b></p> <p><b>Grade School &amp; CAPS</b></p> <ul style="list-style-type: none"> <li>• Two days of on-site learning and two days of distance learning (off-site) offered to all students each week.</li> <li>• Families have the option to remain in CDL.</li> </ul> <p><b>Middle School</b></p> <ul style="list-style-type: none"> <li>• Four days of distance learning (off-site) offered to all students each week.</li> <li>• Two to four days of on-site academic intervention for small groups of students to support traditionally underserved populations and those who currently face COVID-19 related challenges.</li> <li>• Two days of on-site PE, content and enrichment classes offered to all students each week.</li> <li>• Families have the option to remain in CDL.</li> </ul> <p><b>8/9 Academy &amp; High School</b></p> <ul style="list-style-type: none"> <li>• Four days of distance learning (off-site) offered to all students each week.</li> <li>• Four days of on-site academic intervention for small groups of students provided to support traditionally underserved populations and those who currently face COVID-19 related challenges.</li> <li>• One to two days of on-site academic enrichment, activities and social emotional learning options offered to all students each week.</li> <li>• Families have the option to remain in CDL.</li> </ul> <p><b>Special Education and Related Services:</b> Services will be planned and provided by the case managers in collaboration with the IEP team.</p> <ul style="list-style-type: none"> <li>• Students with disabilities will continue to receive specially designed instruction (SDI) as outlined in their IEPs or 504s. The default will be to continue to deliver these services through distance learning. The student’s IEP/service team may decide to offer on-site or a combination of on-site and distance learning SDI based on a student’s individualized needs.</li> <li>• Special education staff will coordinate with general education when planning specially designed instruction (SDI).</li> <li>• If SDI requires on-site services in which physical distancing cannot be maintained, the IEP team will convene to determine appropriate next steps.</li> </ul> <p><b>Speech/Language:</b></p> <ul style="list-style-type: none"> <li>• <b>Speech/Language Services</b> will be provided through distance learning unless the IEP team determines there is a need for on-site services.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
	<p><b>Music Instruction Grades K-7(K-8 CAPS):</b></p> <ul style="list-style-type: none"> <li>• Music instruction K-7 (K-8 CAPS) will be delivered through distance learning on a schedule developed by the building principal.</li> </ul> <p><b>Music Instruction Grades 8-12:</b></p> <ul style="list-style-type: none"> <li>• Currently secondary band and strings courses are being offered via distance learning.</li> <li>• ODE is in the process of revising the guidance for on-site visual and performing arts.</li> <li>• If the decision is made to return to on-site music instruction at the secondary level the updated guidance will be followed as well as all the health and safety guidelines outlined in this document.</li> </ul> <p><b>PE Instruction:</b> PE instruction will be delivered through distance learning or on-site depending on building schedules. On-site PE instruction will follow all health and safety protocols outlined in this document including:</p> <ul style="list-style-type: none"> <li>• Students in grades K-7(K-8 CAPS) will participate in PE with their stable classroom cohorts.</li> <li>• Students will wash/sanitize their hands before and after the on-site PE class.</li> <li>• PE classes will be held in the gymnasium, outside, or in classrooms with cohort groups maintaining 6 feet of physical distance.</li> <li>• When possible students will not share equipment.</li> <li>• Time for cleaning and sanitization between groups will be provided.</li> </ul> <p><b>Staff Gatherings:</b></p> <ul style="list-style-type: none"> <li>• Virtual staff meetings will be held when possible.</li> <li>• If in-person meetings/trainings are required staff will follow physical distancing requirements.</li> </ul>

#### 1d. COHORTING

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Where feasible, establish stable cohorts: groups shall be no larger than can be accommodated by the space available to provide 35 square feet per person, including staff. <ul style="list-style-type: none"> <li>○ The smaller the cohort, the less risk of spreading disease. As cohort groups increase in size, the risk of spreading disease increases.</li> </ul> </li> <li>☒ Students cannot be part of any single cohort, or part of multiple cohorts that exceed a total of 100 people within the educational week<sup>4</sup>, unless the school is offering Learning Outside, then they must follow guidelines for cohorting in Learning Outside guidance. Schools must plan to limit cohort sizes to allow for efficient contact-tracing and minimal risk for exposure. Cohorts may change week-to-week, but must be stable within the educational week.</li> <li>☒ Each school must have a system for daily logs to ensure contract tracing among the cohort (see section 1a of the <i>Ready Schools, Safe Learners</i> guidance).</li> <li>☒ Minimize interaction between students in different stable cohorts (e.g., access to restrooms, activities, common areas). Provide access to All Gender/Gender Neutral restrooms.</li> </ul>	<p><b>Stable Cohorts:</b> Stable cohorts will be established and maintained.</p> <ul style="list-style-type: none"> <li>• The cohort size will not be larger than can be accommodated by the space available to provide 35 square feet per person, including staff.</li> <li>• Daily logs/Contact tracing protocols as outlined in <b>Section 1a</b> of this document will be followed.</li> <li>• Students will not be part of a single cohort, or part of multiple cohorts that exceed a total of 100 people (including staff) within the educational week.</li> <li>• Cohorts may change week-to-week, but will be stable within the educational week.</li> <li>• Plans will be implemented to minimize the interactions between students in different cohorts.</li> <li>• Students will stay in their classrooms and not access common areas.</li> <li>• Playground use will be based on building schedules and will follow the health and safety guidelines outlined in this document</li> </ul>

<sup>4</sup> The cohort limit is focused on the students experience and their limit of 100 people includes every person they come into contact with, including staff. There is not a limitation for staff in cohort size while care should be given to design and attention to the additional requirements.

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Cleaning and sanitizing surfaces (e.g., desks, dry erase boards, door handles, etc.) must be maintained between multiple student uses, even in the same cohort.</li> <li>☒ Design cohorts such that all students (including those protected under ADA and IDEA) maintain access to general education, grade-level academic content standards<sup>5</sup>, and peers.</li> <li>☒ Minimize the number of staff that interact with each cohort to the extent possible, staff who interact with multiple stable cohorts must wash/sanitize their hands between interactions with different stable cohorts.</li> <li>☒ Elementary staff who interact with multiple cohorts (music, PE, library, paraprofessionals who provide supervision at recesses, etc.) should have schedules altered to reduce the number of cohorts/students they interact within a week. Consider having these staff engage via technology, altering duties so that they are not in close contact with students in multiple cohorts, or adjust schedules to reduce contacts.</li> </ul>	<p>(physical distancing, face coverings, hand washing/sanitizing, etc.).</p> <ul style="list-style-type: none"> <li>• Students will use assigned restrooms and restrooms will be cleaned frequently throughout the day.</li> <li>• Cleaning and sanitizing surfaces (e.g., desks, dry erase boards, door handles, etc.) will be maintained between multiple student uses, even in the same cohort.</li> <li>• Efforts will be made to avoid multiple students using anything within the classroom.</li> <li>• Doors will be left open when possible.</li> <li>• Students will have assigned seats.</li> <li>• Students will be assigned materials needed for the instruction.</li> <li>• Drinking fountains will be covered and not be available for use. Water bottle filling stations will be available. Students will be asked to bring their own labeled water bottles and extra water bottles will be available.</li> <li>• The number of staff that interact with each cohort will be minimized as much as possible.</li> <li>• Staff who interact with multiple cohorts throughout the day will wash/sanitize their hands between interactions with different cohorts.</li> </ul> <p><b>ADA and IDEA Protections:</b></p> <ul style="list-style-type: none"> <li>• Cohorts will be designed such that all students (including those protected under ADA and IDEA) maintain access to general education, grade-level academic content standards, and peers.</li> </ul> <p><b>Speech and Language Services:</b></p> <ul style="list-style-type: none"> <li>• Services will be provided via distance learning unless the IEP teams determine there is a need for on-site services.</li> </ul> <p><b>Special Classes:</b></p> <ul style="list-style-type: none"> <li>• Due to the instructional model used, there is not a need for cohorts in Special Education services, EL services, or PE.</li> </ul> <p><b>Elementary Staff:</b></p> <ul style="list-style-type: none"> <li>• Consideration will be given to altering schedules for staff who interact with multiple cohorts (paraprofessionals) to limit the number of students or cohorts they interact with each week.</li> </ul>

### 1e. PUBLIC HEALTH COMMUNICATION AND TRAINING

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Communicate to staff at the start of On-Site instruction and at periodic intervals explaining infection control measures that are being implemented to prevent spread of disease.</li> <li>☐ Offer initial training to all staff prior to being in-person in any instructional model. Training could be accomplished through all staff webinar, narrated slide decks, online video, using professional learning communities, or mailing handouts with discussion. Training cannot be delivered solely through the sharing or forwarding information electronically or in paper copy form as this is an insufficient method for ensuring fidelity to public health protocols (see section 8b of the <i>Ready Schools, Safe Learners</i> guidance for specific training requirements). Note: Instructional time requirements allow for time to be devoted for professional learning that includes RSSL training.</li> </ul>	<p><b>Communication Guidelines:</b></p> <ul style="list-style-type: none"> <li>• Before the start of on-site instruction communication will be sent to staff explaining infection control measures that are being implemented and each staff members responsibility to follow the protocols (including cleaning protocols, distancing protocols, face covering requirements, etc.).</li> <li>• The <a href="#">COVID-19 Hazard Poster</a> and Masks Required signs will be displayed throughout each building.</li> <li>• At least two weeks before the beginning of on-site instruction a letter outlining the instructional model, the rationale and vision behind it and specific infection control measures will be shared with all families in their requested language through print and electronically.</li> </ul>

<sup>5</sup> Academic content standards refer to all of Oregon state academic standards and the Oregon CTE skill sets.

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Post “COVID -19 Hazard Poster” and “Masks Required” signs as required by OSHA administrative rule <a href="#">OAR 437-001-0744(3)(d) and (e)</a>.</li> <li>☒ Develop protocols for communicating with students, families and staff who have come into close contact with a person who has COVID-19. <ul style="list-style-type: none"> <li>○ The definition of exposure is being within 6 feet of a person who has COVID-19 for at least 15 cumulative minutes in a day.</li> <li>○ OSHA has developed a <a href="#">model notification policy</a>.</li> </ul> </li> <li>☒ Develop protocols for communicating immediately with staff, families, and the school community when a new case(s) of COVID-19 is diagnosed in students or staff members, including a description of how the school or district is responding.</li> <li>☒ Periodic interval training also keeps the vigilance to protocols ever present when fatigue and changing circumstances might result in reduced adherence to guidance.</li> <li>☒ Provide all information in languages and formats accessible to the school community.</li> </ul>	<ul style="list-style-type: none"> <li>• All communication will be posted on the district website.</li> <li>• Updated communication will be shared with families at least monthly or as necessary throughout the school year.</li> <li>• Updated communication will be included each month in the district newsletter.</li> </ul> <p><b>In the event of a confirmed case of COVID-19 among staff or students the school nurse/MESD school health services coordinator will:</b></p> <ul style="list-style-type: none"> <li>• Immediately notify the LPHA.</li> <li>• Immediately communicate with staff and families of students who came in close contact with a confirmed case of COVID-19.</li> <li>• Immediately communicate with staff, families, and the community when a new case(s) of COVID-19 is diagnosed in students or staff members, including a description of how the school or district is responding. <a href="#">ODE Communication Toolkit</a></li> <li>• Communication will be provided in the families’ requested language.</li> </ul> <p><b>Staff Training:</b> All staff will be required to participate in training prior to the return to on-site learning.</p> <ul style="list-style-type: none"> <li>• Two days of Inservice will be conducted before on-site learning begins. The focus will be staff training. Time not allocated to training will be for staff to prepare classrooms and to plan for on-site learning.</li> <li>• Building principals will be responsible to ensure that the training is conducted in an effective manner. <ul style="list-style-type: none"> <li>○ Training will include OSHA’s <a href="#">10 employee training requirements</a>.</li> <li>○ Four of the 10 are covered in the <a href="#">Oregon OSHA COVID-19 Training Course</a>.</li> <li>○ Training will also include the <a href="#">District COVID-19 Protocols Training</a>.</li> <li>○ Training will include protocols for conducting safety drills.</li> <li>○ Training will be developed to cover the additional training requirements and any site-specific protocols.</li> </ul> </li> <li>• The building principals will be responsible to provide refresher training to their staff based on site specific circumstances.</li> </ul>

### 1f. ENTRY AND SCREENING

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Direct students and staff to stay home if they have COVID-19 symptoms. COVID-19 symptoms are as follows: <ul style="list-style-type: none"> <li>○ Primary symptoms of concern: cough, fever (temperature of 100.4°F or higher) or chills, shortness of breath, difficulty breathing, or new loss of taste or smell.</li> <li>○ Note that muscle pain, headache, sore throat, diarrhea, nausea, vomiting, new nasal congestion, and runny nose are also symptoms often associated with COVID-19. More information about COVID-19 symptoms is available <a href="#">from CDC</a>.</li> <li>○ In addition to COVID-19 symptoms, students must be excluded from school for signs of other infectious diseases, per existing school policy and protocols. See pages 9-11 of OHA/ODE <a href="#">Communicable Disease Guidance for Schools</a>.</li> <li>○ Emergency signs that require immediate medical attention: <ul style="list-style-type: none"> <li>○ Trouble breathing</li> <li>○ Persistent pain or pressure in the chest</li> <li>○ New confusion or inability to awaken</li> </ul> </li> </ul> </li> </ul>	<p><b>Entry and Screening:</b></p> <ul style="list-style-type: none"> <li>• Before the beginning of on-site learning, the superintendent will send a (Can my Student go to School Today?) communication to staff and families directing anyone who has or is living with someone who has COVID-19 symptoms to stay home.</li> <li>• This document clearly outlines the COVID-19 symptoms, and requirements for returning to on-site instruction.</li> <li>• The school nurse and school staff will consult the <a href="#">Exclusion Summary Chart</a> to support compliance with screening and exclusion guidelines.</li> </ul> <p><b>Student Entry Screening Protocols:</b></p> <ul style="list-style-type: none"> <li>• Each student will be assigned an entrance point (a specific door) to the school building. Students will use an outside door leading directly into their classroom whenever possible.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>○ Bluish lips or face (lighter skin); greyish lips or face (darker skin)</li> <li>○ Other severe symptoms</li> <li>☒ Diligently screen all students and staff for symptoms on entry to bus/school/outside learning space every day. This can be done visually as well as asking students and staff about any new symptoms or close contact with someone with COVID-19. For students, confirmation from a parent/caregiver or guardian can also be appropriate. Staff members can self-screen and attest to their own health, but regular reminders of the importance of daily screening must be provided to staff. <ul style="list-style-type: none"> <li>○ Anyone displaying or reporting the primary symptoms of concern must be isolated (see section 1i of the <i>Ready Schools, Safe Learners</i> guidance) and sent home as soon as possible. <a href="#">See table “Planning for COVID-19 Scenarios in Schools.”</a></li> <li>○ <a href="#">Additional guidance</a> for nurses and health staff.</li> </ul> </li> <li>☒ Follow LPHA advice on restricting from school any student or staff known to have been exposed (e.g., by a household member) to COVID-19. <a href="#">See “Planning for COVID-19 Scenarios in Schools” and the COVID-19 Exclusion Summary Guide.</a></li> <li>☒ Staff or students with a chronic or baseline cough that has worsened or is not well-controlled with medication must be excluded from school. Do not exclude staff or students who have other symptoms that are chronic or baseline symptoms (e.g., asthma, allergies, etc.) from school. See the <a href="#">COVID-19 Exclusion Summary Guide.</a></li> <li>☒ Hand hygiene on entry to school every day: wash with soap and water for 20 seconds or use an alcohol-based hand sanitizer with 60-95% alcohol.</li> </ul>	<ul style="list-style-type: none"> <li>• Students in grades K-5 (K-8 CAPS) will go directly to their homeroom class.</li> <li>• Middle School, 8/9 Academy and High school students will go directly to their first class/activity and enter through the assigned entry door.</li> <li>• Parents will be asked to conduct a daily health screening before sending their student(s) to school following the guidelines outlined on the <b>Can My Child go to School Today?</b> document.</li> <li>• Staff will be present at each entry point to visually screen students for symptoms using the Student Contact Tracing Form</li> <li>• In addition to COVID-19 symptoms, students must be excluded from school for signs of other infectious diseases, per existing school policy and protocols.</li> <li>• If a student arrives at the school building displaying symptoms of COVID-19 or other excludable symptoms the school nurse or health assistant will be notified and isolation protocols will begin.</li> <li>• The school nurse and building principal will consult the <a href="#">Planning for COVID-19 Scenarios in Schools</a> to determine the next steps.</li> <li>• Students will wash/sanitize their hands as they enter the building/classroom (wash with soap and water for 20 seconds or use an alcohol-based hand sanitizer with 60-95% alcohol).</li> </ul> <p><b>Staff Screening:</b></p> <ul style="list-style-type: none"> <li>• Staff members required to self-screen for COVID-19 symptoms daily and are not allowed on campus if they have any COVID-19 symptoms</li> <li>• Staff are required to report to their supervisor when they have symptoms related to COVID-19.</li> <li>• Staff are required to report to their supervisor when they or anyone living in their home may have been exposed to COVID-19.</li> <li>• Staff members are not responsible for screening other staff members for symptoms.</li> <li>• Staff members will wash/sanitize their hands upon entering the school facility.</li> </ul> <p><b>Ongoing Exclusion Protocols:</b></p> <ul style="list-style-type: none"> <li>• The school nurse will follow LPHA advice on restricting from school any student or staff known to have been exposed (e.g., by a household member) to COVID-19. <a href="#">See “Planning for COVID-19 Scenarios in Schools” and the COVID-19 Exclusion Summary Guide</a></li> <li>• Staff or students with a chronic or baseline cough that has worsened or is not well controlled with medicine will be excluded from school.</li> <li>• Staff or students with other symptoms that are chronic or baseline (e.g., asthma, allergies, etc.) will not be excluded from school following the <a href="#">COVID-19 Exclusion Summary Guide.</a></li> </ul>

**1g. VISITORS/VOLUNTEERS**

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Restrict non-essential visitors/volunteers. <ul style="list-style-type: none"> <li>○ Examples of essential visitors include: DHS Child Protective Services, Law Enforcement, etc.</li> <li>○ Examples of non-essential visitors/volunteers include: Parent Teacher Association (PTA), classroom volunteers, etc.</li> </ul> </li> </ul>	<p><b>Visitors/Volunteers:</b></p> <p>Non-essential visitors and volunteers will be unable to work in schools or participate in activities that require on-site interaction. Adults in schools will be limited to staff and essential visitors.</p>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Diligently screen all visitors/volunteers for symptoms and ask questions about symptoms and any close contact with someone diagnosed with COVID-19 upon every entry. Restrict from school property any visitor known to have been exposed to COVID-19. See the <a href="#">COVID-19 Exclusion Summary Guide</a>.</li> <li>☒ Visitors/volunteers must wash or sanitize their hands upon entry and exit.</li> <li>☒ Visitors/volunteers must maintain six-foot distancing, wear face coverings, and adhere to all other provisions of the <i>Ready Schools, Safe Learners</i> guidance.</li> </ul>	<ul style="list-style-type: none"> <li>• Examples of essential visitors include DHS Child Protective Services, Law Enforcement, etc.</li> <li>• Examples of non-essential visitors/volunteers include Parent Teacher Association (PTA) members, classroom volunteers, etc.</li> <li>• Special cases will be evaluated by the building principal to determine if the role requires their presence on-site or if an online option is available. Special cases will be rare exceptions. As much as possible the default will be an online option.</li> <li>• Essential visitors will sign-in at the school office and a record of their interactions will be kept in order to facilitate contact tracing.</li> <li>• Essential visitors will be asked to self-screen for symptoms or COVID-19 exposure during sign-in and will not be allowed to enter if symptomatic or have been exposed to someone with COVID-19.</li> <li>• Essential visitors must wash/sanitize their hands upon entry and exit.</li> <li>• Essential visitors must wear face coverings in accordance with LPHA and CDC guidelines and maintain six-feet of physical distancing.</li> <li>• Essential visitors will be asked to notify the school nurse if they develop symptoms of COVID-19 within 14 days of the visit.</li> </ul>

### 1h. FACE COVERINGS, FACE SHIELDS, AND CLEAR PLASTIC BARRIERS

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Employers are required to provide masks, face coverings, or face shields for all staff, contractors, other service providers, visitors and volunteers.</li> <li>☒ Face coverings or face shields for all staff, contractors, other service providers, visitors or volunteers following <a href="#">CDC guidelines for Face Coverings</a>. Individuals may remove their face coverings while working alone in private offices or when separated by more than 6 feet in outside learning spaces. Face shields are an acceptable alternative only when a person has a medical condition that prevents them from wearing a mask or face covering, when people need to see mouth and tongue motions in order to communicate, or when an individual is speaking to an audience for a short period of time and clear communication is otherwise not possible.</li> <li>☒ Face coverings or face shields for all students in grades Kindergarten and up following <a href="#">CDC guidelines for Face Coverings</a>. Face shields are an acceptable alternative when a student has a medical condition that prevents them from wearing a mask or face covering, or when people need to see the student’s mouth and tongue motions in order to communicate.</li> <li>☒ Face coverings should be worn both indoors and outdoors, including during outdoor recess.</li> <li>☒ Group mask breaks” or “full classroom mask breaks” are not allowed. If a student removes a face covering, or demonstrates a need to remove the face covering for a short period of time: <ul style="list-style-type: none"> <li>○ Provide space away from peers while the face covering is removed. In the classroom setting, an example could be a designated chair where a student can sit and take a 15 minute “sensory break;” <ul style="list-style-type: none"> <li>○ Students must not be left alone or unsupervised.</li> <li>○ Designated area or chair must be appropriately distanced from other students and of a material that is easily wiped down for disinfection after each use;</li> </ul> </li> <li>○ Provide additional instructional supports to effectively wear a face covering;</li> </ul> </li> </ul>	<p><b>Face Coverings:</b> Everyone entering the school building will be required to wear a face covering or face shield (not synonymous with face masks). Exceptions are listed below. Face coverings will be the default requirement. Use of face shields alone while in the school buildings will be done on a limited basis based on exceptions listed below. Use of face coverings and shields will follow the following <a href="#">CDC guidelines for Face Coverings</a></p> <p><b>Adults:</b></p> <ul style="list-style-type: none"> <li>• Face coverings/shields will be provided for any adult entering the school buildings.</li> <li>• Individuals may remove their face coverings while working alone in private offices or when separated by more than 6 feet in an outside learning space.</li> <li>• Face coverings will be the default requirement.</li> <li>• Face shields are an acceptable alternative only when a person has a medical condition that prevents them from wearing a mask or face covering, when people need to see mouth and tongue motions in order to communicate, or when an individual is speaking to an audience for a short period of time and clear communication is otherwise not possible.</li> <li>• Face coverings will be worn even when a staff member is behind a plexiglass barrier.</li> <li>• Face coverings/shields will be worn by adults both indoors and outdoors.</li> <li>• Staff will wear face coverings/shields while supervising students during mealtimes.</li> <li>• If a staff member requires an accommodation for the face covering or face shield requirements, districts and schools shall work to limit the staff member’s proximity to students and staff to the extent possible to minimize the possibility of exposure.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>○ Provide students adequate support to re-engage in safely wearing a face covering;</li> <li>○ Students cannot be discriminated against or disciplined for an inability to safely wear a face covering during the school day.</li> <li>☒ Face masks for school RNs or other medical personnel when providing direct contact care and monitoring of staff/students displaying symptoms. School nurses shall also wear appropriate Personal Protective Equipment (PPE) for their role. <ul style="list-style-type: none"> <li>○ <a href="#">Additional guidance</a> for nurses and health staff.</li> </ul> </li> </ul> <p><b>Accommodations under ADA or IDEA and providing FAPE while attending to Face Covering Guidance</b></p> <ul style="list-style-type: none"> <li>☒ If any student requires an accommodation to meet the requirement for face coverings, districts and schools must limit the student's proximity to students and staff to the extent possible to minimize the possibility of exposure. Appropriate accommodations could include: <ul style="list-style-type: none"> <li>○ Offering different types of face coverings and face shields that may meet the needs of the student.</li> <li>○ Spaces away from peers while the face covering is removed; students must not be left alone or unsupervised.</li> <li>○ Short periods of the educational day that do not include wearing the face covering, while following the other health strategies to reduce the spread of disease.</li> <li>○ Additional instructional supports to effectively wear a face covering.</li> </ul> </li> <li>☒ For students with existing medical conditions and a physician's orders to not wear face coverings, or other health related concerns, schools/districts <b>must not</b> deny any in-person instruction.</li> <li>☒ Schools and districts must comply with the established IEP/504 plan prior to the closure of in-person instruction in March of 2020, or the current plan in effect for the student if appropriately developed after March of 2020. <ul style="list-style-type: none"> <li>○ If a student eligible for, or receiving services under a 504/IEP, <b>cannot</b> wear a face covering due to the nature of the disability, the school or district must: <ol style="list-style-type: none"> <li>1. Review the 504/IEP to ensure access to instruction in a manner comparable to what was originally established in the student's plan including on-site instruction with accommodations or adjustments.</li> <li>2. Not make placement determinations solely on the inability to wear a face covering.</li> <li>3. Include updates to accommodations and modifications to support students in plans.</li> </ol> </li> <li>○ For students protected under ADA/IDEA, who abstain from wearing a face covering, or students whose families determine the student will not wear a face covering, the school or district must: <ol style="list-style-type: none"> <li>1. Review the 504/IEP to ensure access to instruction in a manner comparable to what was originally established in the student's plan.</li> <li>2. The team must determine that the disability is not prohibiting the student from meeting the requirement. <ul style="list-style-type: none"> <li>● If the team determines that the disability is prohibiting the student from meeting the requirement, follow the requirements for students eligible for, or receiving services under, a 504/IEP who cannot wear a face covering due to the nature of the disability,</li> <li>● If a student's 504/IEP plan included supports/goals/instruction for behavior or social emotional learning, the school team must evaluate the student's plan prior to</li> </ul> </li> </ol> </li> </ul> </li> </ul>	<p><b>School Nurse and Nurse Assistant:</b></p> <ul style="list-style-type: none"> <li>● Face masks are required for school RNs or other medical personnel when providing direct contact care and monitoring of staff/students displaying symptoms.</li> <li>● School medical personnel shall also wear appropriate Personal Protective Equipment (PPE) for their role.</li> <li>● <a href="#">Additional guidance</a> for nurses and health staff.</li> </ul> <p><b>Students:</b></p> <ul style="list-style-type: none"> <li>● Face coverings/shields will be required for all students following <a href="#">CDC guidelines for Face Coverings</a>.</li> <li>● Face coverings/shields will be provided to students if needed.</li> <li>● Face coverings will be the default requirement.</li> <li>● Face shields are an acceptable alternative when a student has a medical condition that prevents them from wearing a mask or face covering, or when people need to see the student's mouth and tongue motions in order to communicate.</li> <li>● Face coverings should be worn both indoors and outdoors, including during outdoor recess.</li> <li>● Group "mask breaks" or "full classroom mask breaks" are not allowed.</li> <li>● If a student removes a face covering, or demonstrates a need to remove the face covering for a short period of time: , a space will be provided away from peers while the face covering is removed. In the classroom setting, an example could be a designated chair where a student can sit and take a 15 minute "sensory break."</li> <li>● During the sensory break the student will not be left alone.</li> <li>● The designated area or chair will be appropriately distanced from other students and of a material that is easily wiped down for disinfection after each use.</li> <li>● Additional instructional supports will be provided to help a student to effectively wear a face covering and re-engage with the group.</li> <li>● Students who abstain from wearing a face covering, or students whose families determine the student will not wear a face covering during on-site instruction will be provided access to instruction. Comprehensive Distance Learning (CDL) will be provided when this decision is values-based. This does not apply to students protected under ADA and IDEA.</li> </ul> <p><b>Accommodations under ADA or IDEA and providing FAPE while attending to Face Covering Guidance:</b> If any student requires an accommodation to meet the requirement for face coverings, districts and schools will limit the student's proximity to students and staff to the extent possible to minimize the possibility of exposure. Appropriate accommodations could include:</p> <ul style="list-style-type: none"> <li>● Offering different types of face coverings and face shields that may meet the needs of the student.</li> <li>● Spaces away from peers while the face covering is removed; students must not be left alone or unsupervised.</li> <li>● Short periods of the educational day that do not include wearing the face covering, while following the other health strategies to reduce the spread of disease.</li> <li>● Additional instructional supports to effectively wear a face covering.</li> <li>● For students with existing medical conditions and a physician's orders to not wear face coverings, or other health related concerns, the district <b>will not</b> deny any in-person instruction.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<p>providing instruction through Comprehensive Distance Learning.</p> <p>3. Hold a 504/IEP meeting to determine equitable access to educational opportunities which may include limited in-person instruction, on-site instruction with accommodations, or Comprehensive Distance Learning.</p> <p>☒ For students not currently served under an IEP or 504, districts must consider whether or not student inability to consistently wear a face covering or face shield as required is due to a disability. Ongoing inability to meet this requirement may be evidence of the need for an evaluation to determine eligibility for support under IDEA or Section 504.</p> <p>☒ If a staff member requires an accommodation for the face covering or face shield requirements, districts and schools shall work to limit the staff member's proximity to students and staff to the extent possible to minimize the possibility of exposure.</p>	<ul style="list-style-type: none"> <li>• The district will comply with the established IEP/504 plan prior to the closure of in-person instruction in March of 2020, or the current plan in effect for the student if appropriately developed after March of 2020.</li> <li>• If a student eligible for, or receiving services under a 504/IEP, <b>cannot</b> wear a face covering due to the nature of the disability, the school or district will: <ul style="list-style-type: none"> <li>○ Review the 504/IEP to ensure access to instruction in a manner comparable to what was originally established in the student's plan including on-site instruction with accommodations or adjustments.</li> <li>○ Not make a placement determination solely on the inability to wear a face covering.</li> <li>○ Include updates to accommodations and modifications to support students in plans.</li> </ul> </li> <li>• For students protected under ADA/IDEA, who abstain from wearing a face covering, or students whose families determine the student will not wear a face covering, the school or district will: <ul style="list-style-type: none"> <li>○ Review the 504/IEP to ensure access to instruction in a manner comparable to what was originally established in the student's plan.</li> <li>○ The team must determine disability is not prohibiting the student from meeting the requirement.</li> <li>○ If the team determines that the disability is prohibiting the student from meeting the requirement, follow the requirements for students eligible for, or receiving services under, a 504/IEP who cannot wear a face covering due to the nature of the disability.</li> <li>○ If the student's IEP/504 plan included supports/goals/instruction for behavior or social emotional learning, the school team must evaluate the student's plan prior to providing instruction through CDL.</li> </ul> </li> <li>• The team will hold an a 504/IEP meeting to determine equitable access to educational opportunities which may include limited in-person instruction, on-site instruction with accommodations, of CDL.</li> <li>• For students not currently served under an IEP or 504, districts must consider whether or not student inability to consistently wear a face covering or face shield as required is due to a disability.</li> <li>• Ongoing inability to meet this requirement may be evidence of the need for an evaluation to determine eligibility for support under IDEA or Section 504.</li> </ul>

**ii. ISOLATION AND QUARANTINE**

OHA/ODE Requirements	Hybrid/Onsite Plan
<p>☒ Protocols for exclusion and isolation for sick students and staff whether identified at the time of bus pick-up, arrival to school, or at any time during the school day.</p> <p>☒ Protocols for screening students, as well as exclusion and isolation protocols for sick students and staff identified at the time of arrival or during the school day. See the <a href="#">COVID-19 Exclusion Summary Guide</a>.</p> <ul style="list-style-type: none"> <li>○ Work with school nurses, health care providers, or other staff with expertise to determine necessary modifications to areas where staff/students will be isolated. If two students present COVID-19 symptoms at the same time, they must be isolated at once. If separate rooms are not available, ensure</li> </ul>	<p><b>Protocols for Isolation:</b> Protocols for exclusions and isolation for students and staff whether identified at the time of bus pick-up, arrival to school, or at any time during the school day will be followed.</p> <ul style="list-style-type: none"> <li>• A designated primary isolation area (Care Room) has been set up for symptomatic students in the grade school, CAPS and the middle school. Symptomatic 8/9 Academy and high school students will use the Care Room in the middle school.</li> <li>• If able to do so, the student will wear a face covering while in the Care Room.</li> <li>• If a student is screened as symptomatic during arrival the school nurse will be called. When possible the school nurse or health</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<p>that six feet distance is maintained. Do not assume they have the same illness. Consider if and where students and staff will be isolated during learning outside. Create a comfortable outdoor area for isolation or follow plan for in building isolation.</p> <ul style="list-style-type: none"> <li>○ Consider required physical arrangements to reduce risk of disease transmission.</li> <li>○ Plan for the needs of generally well students who need medication or routine treatment, as well as students who may show signs of illness.</li> <li>○ <a href="#">Additional guidance</a> for nurses and health staff for providing care to students with complex needs.</li> </ul> <p>☒ Students and staff who report or develop symptoms must be isolated in a designated isolation area in the school or outside learning space, with adequate space and staff supervision and symptom monitoring by a school nurse, other school-based health care provider or school staff until they are able to go home. Anyone providing supervision and symptom monitoring must wear appropriate face covering or face shields.</p> <ul style="list-style-type: none"> <li>○ School nurses and health staff in close contact with symptomatic individuals (less than 6 feet) must wear a medical-grade face mask. Other Personal Protective Equipment (PPE) may be needed depending on symptoms and care provided. Consult a nurse or health care professional regarding appropriate use of PPE. Any PPE used during care of a symptomatic individual must be properly removed and disposed of prior to exiting the care space.</li> <li>○ After removing PPE, hands shall be immediately cleaned with soap and water for at least 20 seconds. If soap and water are not available, hands can be cleaned with an alcohol-based hand sanitizer that contains 60-95% alcohol.</li> <li>○ If able to do so safely, a symptomatic individual shall wear a face covering.</li> <li>○ To reduce fear, anxiety, or shame related to isolation, provide a clear explanation of procedures, including use of PPE and handwashing.</li> </ul> <p>☒ Establish procedures for safely transporting anyone who is sick to their home or to a health care facility.</p> <p>☒ Staff and students who are ill must stay home from school and must be sent home if they become ill at school, particularly if they have COVID-19 symptoms. Refer to table in <a href="#">“Planning for COVID-19 Scenarios in Schools.”</a></p> <p>☒ Involve school nurses, School Based Health Centers, or staff with related experience (Occupational or Physical Therapists) in development of protocols and assessment of symptoms (where staffing exists).</p> <p>☒ Record and monitor the students and staff being isolated or sent home for the LPHA review.</p> <p>☒ The school must provide a remote learning option for students who are required to be temporarily off-site for isolation and quarantine.</p>	<p>assistant will escort the student to the designated Care Room. If the nurse or health assistant are not available another designated staff member will be called.</p> <ul style="list-style-type: none"> <li>• When possible, students who are symptomatic before getting on the bus for arrival will not be allowed on the bus. If a parent/guardian or another designated adult is present, they will be asked to take the student home. If a parent/guardian is not at the bus stop the student will be transported to school and the protocols outlined in section 2i of this document will be followed.</li> <li>• Symptomatic students will remain at school until a designated adult can pick them up.</li> <li>• Staff will be assigned to supervise students who are symptomatic and will maintain at least six feet of distance and wear facial coverings.</li> <li>• Secondary isolation areas will be identified as needed.</li> <li>• School health staff who need to be in close contact with a symptomatic individual must wear appropriate PPE including a medical grade face mask. They will follow appropriate PPE removal and hand washing steps.</li> <li>• Any PPE used during care of a symptomatic individual will be properly removed and disposed of prior to exiting the care space.</li> <li>• After removing PPE, hands will be immediately washed with soap and water for at least 20 seconds. If soap and water are not available, hands can be cleaned with an alcohol-based hand sanitizer that contains 60-95% alcohol.</li> <li>• To reduce fear, anxiety, or shame related to isolation, the staff member supervising the student will provide a clear explanation of procedures, including use of PPE and handwashing.</li> <li>• Staff who are symptomatic will be isolated and will leave the school building as soon as possible.</li> </ul> <p><b>Emergency Transportation:</b></p> <ul style="list-style-type: none"> <li>• If a symptomatic individual requires transportation the school nurse will consult with the building principal, transportation coordinator, parents and/or the superintendent to arrange to safely transport the individual home or to a health care facility.</li> <li>• In the event of an emergency the school nurse will call 911 and work with emergency medical personnel to arrange transportation to a health care facility.</li> </ul> <p><b>Ill Staff and Students:</b></p> <ul style="list-style-type: none"> <li>• Staff and students who are ill must stay home from school and must be sent home if they become ill at school, particularly if they have COVID-19 symptoms.</li> <li>• The school nurse will communicate with the staff member or student’s family regarding requirements for returning to on-site instruction. The <a href="#">“Planning for COVID-19 Scenarios in Schools.”</a> document will be consulted regarding returning to on-site instruction.</li> <li>• A record of students and staff who were isolated or sent home will be available for the LPHA review.</li> <li>• The school will provide a remote learning option for students who are required to be temporarily off-site for isolation and quarantine.</li> </ul>



## 2. Facilities and School Operations

Some activities and areas will have a higher risk for spread (e.g., band, choir, science labs, locker rooms). When engaging in these activities within the school setting, schools will need to consider additional physical distancing or conduct the activities outside (where feasible). Additionally, schools should consider sharing explicit risk statements for instructional and extra-curricular activities requiring additional considerations (see section 5f of the *Ready Schools, Safe Learners* guidance).

### 2a. ENROLLMENT

(Note: Section 2a does not apply to private schools.)

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Enroll all students (including foreign exchange students) following the standard Oregon Department of Education guidelines.</li> <li>☒ The temporary suspension of the 10-day drop rule does not change the rules for the initial enrollment date for students:               <ul style="list-style-type: none"> <li>○ The ADM enrollment date for a student is the first day of the student's actual attendance.</li> <li>○ A student with fewer than 10 days of absence at the beginning of the school year may be counted in membership prior to the first day of attendance, but not prior to the first calendar day of the school year.</li> <li>○ If a student does not attend during the first 10 session days of school, the student's ADM enrollment date must reflect the student's actual first day of attendance.</li> <li>○ Students who were anticipated to be enrolled, but who do not attend at any time must not be enrolled and submitted in ADM.</li> </ul> </li> <li>☒ If a student has stopped attending for 10 or more days, districts must continue to try to engage the student. At a minimum, districts must attempt to contact these students and their families weekly to either encourage attendance or receive confirmation that the student has transferred or has withdrawn from school. This includes students who were scheduled to start the school year, but who have not yet attended.</li> <li>☒ When enrolling a student from another school, schools must request documentation from the prior school within 10 days of enrollment per OAR 581-021-0255 to make all parties aware of the transfer. Documentation obtained directly from the family does not relieve the school of this responsibility. After receiving documentation from another school that a student has enrolled, drop that student from your roll.</li> <li>☒ Design attendance policies to account for students who do not attend in-person due to student or family health and safety concerns.</li> <li>☒ When a student has a pre-excused absence or COVID-19 absence, the school district must reach out to offer support at least weekly until the student has resumed their education.</li> <li>☒ When a student is absent beyond 10 days and meets the criteria for continued enrollment due to the temporary suspension of the 10 day drop rule, continue to count them as absent for those days and include those days in your Cumulative ADM reporting.</li> </ul>	<p><b>Enrollment:</b> Students (including foreign exchange students) will be enrolled following the standard Oregon Department of Education guidelines.</p> <ul style="list-style-type: none"> <li>• Rules regarding the temporary suspension of the 10 day drop rule will be followed.</li> <li>• If a student has stopped attending for 10 or more days, the district will continue to try to engage the student. At a minimum, the district will attempt to contact these students and their families weekly to either encourage attendance or receive confirmation that the student has transferred or has withdrawn from school.</li> <li>• When enrolling a student from another school, schools will request documentation from the prior school within 10 days of enrollment.</li> <li>• Students who cannot attend on-site due to student or family health and safety concerns will have the option to continue with CDL.</li> <li>• When a student has a pre-excused absence or COVID-19 absence, the school district will reach out to offer support at least weekly until the student has resumed their education.</li> <li>• When a student is absent beyond 10 days and meets the criteria for continued enrollment due to the temporary suspension of the 10 day drop rule, the district will continue to count them as absent for those days and include those days in Cumulative ADM reporting.</li> </ul>

### 2b. ATTENDANCE

(Note: Section 2b does not apply to private schools.)

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Grades K-5 (self-contained): Attendance must be taken at least once per day for all students enrolled in school, regardless of the instructional model (On-Site, Hybrid, Comprehensive Distance Learning, online schools).</li> <li>☒ Grades 6-12 (individual subject): Attendance must be taken at least once for each scheduled class that day for all students enrolled in</li> </ul>	<p><b>Attendance:</b></p> <ul style="list-style-type: none"> <li>• For students in grades K-7(K-8 CAPS) attendance will be taken once per day regardless of the instructional model.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<p>school, regardless of the instructional model (On-Site, Hybrid, Comprehensive Distance Learning, online schools).</p> <ul style="list-style-type: none"> <li>☒ Alternative Programs: Some students are reported in ADM as enrolled in a non-standard program (such as tutorial time), with hours of instruction rather than days present and days absent. Attendance must be taken at least once for each scheduled interaction with each student, so that local systems can track the student's attendance and engagement. Reported hours of instruction continue to be those hours in which the student was present.</li> <li>☒ Online schools that previously followed a two check-in per week attendance process must follow the Comprehensive Distance Learning requirements for checking and reporting attendance.</li> <li>☒ Provide families with clear and concise descriptions of student attendance and participation expectations as well as family involvement expectations that take into consideration the home environment, caregiver's work schedule, and mental/physical health.</li> </ul>	<ul style="list-style-type: none"> <li>• For students in grades 8-12 attendance will be taken at least once for each scheduled class for all students enrolled in school, regardless of the instructional model.</li> <li>• For students enrolled in alternative programs guidelines in the cumulative ADM manual will be followed for recording and reporting attendance or hours of instruction.</li> <li>• Any online program that previously followed the two check-ins per week attendance process will follow the attendance rule described in this section.</li> <li>• Families will be provided with clear and concise descriptions of student attendance and participation expectations as well as family involvement expectations that take into consideration the home environment, caregiver's work schedule, and mental/physical health.</li> </ul>

### 2c. TECHNOLOGY

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Update procedures for district-owned or school-owned devices to match cleaning requirements (see section 2d of the <i>Ready Schools, Safe Learners</i> guidance).</li> <li>☒ Procedures for return, inventory, updating, and redistributing district-owned devices must meet physical distancing requirements.</li> <li>☒ If providing learning outside and allowing students to engage with devices during the learning experiences, provide safe charging stations.</li> </ul>	<p><b>Technology:</b> All students will be assigned a district-owned device for use in the school building.</p> <ul style="list-style-type: none"> <li>• The devices will be cleaned prior to distribution and when they are returned.</li> <li>• The technology coordinator will maintain procedures for return, inventory, updating, and redistributing district-owned devices. Physical distancing requirements will be maintained during distribution of devices.</li> <li>• Students will not share devices during the school day.</li> <li>• Students will have the option to take the device home for at home use.</li> <li>• Additional devices will be accessible for supplemental on-site use for students with broken devices or devices left at home.</li> <li>• The supplemental devices will be cleaned/sanitized between each use.</li> <li>• The district will provide support or internet hot spots for families who do not have access to internet service.</li> </ul>

### 2d. SCHOOL SPECIFIC FUNCTIONS/FACILITY FEATURES

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ <b>Handwashing:</b> All people on campus shall be advised and encouraged to frequently wash their hands or use hand sanitizer.</li> <li>☒ <b>Equipment:</b> Develop and use sanitizing protocols for all equipment used by more than one individual or purchase equipment for individual use.</li> <li>☒ <b>Events:</b> Cancel, modify, or postpone field trips, assemblies, athletic events, practices, special performances, school-wide parent meetings and other large gatherings to meet requirements for physical distancing.</li> <li>☒ <b>Transitions/Hallways:</b> Limit transitions to the extent possible. Create hallway procedures to promote physical distancing and minimize gatherings.</li> <li>☒ <b>Personal Property:</b> Establish policies for identifying personal property being brought to school (e.g., refillable water bottles, school supplies, headphones/earbuds, cell phones, books, instruments, etc.).</li> </ul>	<p><b>Handwashing:</b></p> <ul style="list-style-type: none"> <li>• Age-appropriate hand washing instruction will be provided at the beginning of on-site instruction. This instruction will be repeated and revised periodically throughout the year.</li> <li>• Students and staff will wash/sanitize their hands when first entering the school building, and before and after transitioning to a new activity or location throughout the day.</li> <li>• Signs showing proper hand washing techniques will be posted in the restrooms.</li> <li>• Hand sanitizer will be provided throughout the building for use when hand washing is not available.</li> </ul> <p><b>Equipment:</b></p> <ul style="list-style-type: none"> <li>• As much as possible supplies and equipment will not be shared.</li> <li>• All classroom supplies and PE equipment will be cleaned and sanitized before use by another student or cohort group following the CDC's sanitizing protocols.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
	<p><b>Events:</b></p> <ul style="list-style-type: none"> <li>• Most field trips will be designed virtually for the school year. If a field trip is planned it will be organized to follow all the health and safety protocols outlined in this document and <a href="#">ODE's Supplemental Field Trip Guidance</a>.</li> <li>• All assemblies, special performances, schoolwide parent meetings and other large gatherings will be cancelled or held in a virtual format.</li> <li>• All athletic practices and events will follow the county metrics for indoor and outdoor recreational activities. Any athletic practices or events will follow the health and safety guidelines outlined in this document.</li> <li>• Building principals may organize small gatherings (clubs, social activities) based on state and county guidelines. Any gatherings will follow the health and safety guidelines outlined in this document.</li> </ul> <p><b>Transitions/Hallways:</b></p> <ul style="list-style-type: none"> <li>• Hallway traffic direction will be marked to show travel flow.</li> <li>• Students will line up in cohort classes outside and in the gym in designated areas, keeping more than 6 feet between cohort groups.</li> <li>• Line up areas will be marked with visual cues to indicate adequate physical distance.</li> <li>• Student cohorts will remain in the classroom with adult transitions when possible.</li> <li>• When possible, cohort classrooms will be assigned by building area/level to allow access to a single bathroom, water bottle filling station, and hand washing station throughout the school day.</li> </ul> <p><b>Personal Property:</b></p> <ul style="list-style-type: none"> <li>• There will be a limit on the number of personal items brought into school based on building specific needs.</li> <li>• Prior to beginning on-site instruction, a full list of allowable personal items will be sent home (e.g., refillable water bottles, school supplies, headphones/earbuds, cell phones, books, instruments, etc.).</li> <li>• If personal items are brought to school, they must be labeled prior to entering school and not shared with other students.</li> <li>• Students will not use lockers to store personal property. All personal property brought to school will be carried by the student if transitioning to a new learning space.</li> </ul> <p><b>Restrooms:</b></p> <ul style="list-style-type: none"> <li>• Restrooms will be assigned based on cohorts.</li> <li>• Visual reminders will be used in all restrooms to encourage hygienic practices including: Handwashing techniques covering coughs/sneezes, physical distancing, facial coverings and COVID-19 symptoms.</li> </ul>

## 2e. ARRIVAL AND DISMISSAL

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Physical distancing, stable cohorts, square footage, and cleaning requirements must be maintained during arrival and dismissal procedures.</li> <li>☒ Create schedule(s) and communicate staggered arrival and/or dismissal times.</li> <li>☒ Assign students or cohorts to an entrance; assign staff member(s) to conduct visual screenings (see section 1f of the <i>Ready Schools, Safe Learners</i> guidance).</li> <li>☒ Ensure accurate sign-in/sign-out protocols to help facilitate contact tracing by the LPHA. Sign-in procedures are not a replacement for entrance and screening requirements. Students entering school after arrival times must be screened for the primary symptoms of concern.               <ul style="list-style-type: none"> <li>○ Eliminate shared pen and paper sign-in/sign-out sheets.</li> <li>○ Ensure hand sanitizer is available if signing children in or out on an electronic device.</li> </ul> </li> <li>☒ Ensure alcohol-based hand sanitizer (with 60-95% alcohol) dispensers are easily accessible near all entry doors and other high-traffic areas. Establish and clearly communicate procedures for keeping caregiver drop-off/pick-up as brief as possible.</li> </ul>	<p><b>Arrival and Entry:</b> Physical distancing, stable cohorts, square footage, and cleaning requirements will be maintained during arrival and dismissal procedures.</p> <ul style="list-style-type: none"> <li>• Clear communication will be sent to families regarding drop off and pick-up protocols prior to the beginning of on-site instruction.</li> <li>• Pick-up and drop off will be organized to be as short as possible.</li> <li>• If possible arrival and dismissal times will be staggered based on building level schedules and transportation coordination requirements.</li> <li>• Students who ride the bus and students whose parents drive them may have staggered arrival and dismissal times.</li> <li>• Upon arrival students will be directed to designated entry points to limit interactions.</li> <li>• During dismissal students will exit their classroom through an outside door when possible and will go directly to their bus or to their designated pick-up spot.</li> <li>• Students will maintain 6 feet of physical distance during this process.</li> <li>• Staff will be assigned to supervise and ensure that face coverings are worn, and physical distance is maintained.</li> <li>• Each student will be assigned an entrance point (i.e., a specific door) to the school building.</li> <li>• Students in grades K-5 (K-8 CAPS) will go directly to their homeroom class.</li> <li>• Middle, 8/9 Academy and high school students will go directly to their first class/assigned activity and enter through the assigned entry point.</li> <li>• Staff will be present at each entry point to visually screen students for symptoms and track cohort data.</li> <li>• Students identified as potentially symptomatic will be directed to the office following the plan outlined in <b>Section 1i</b> of this document.</li> <li>• When entering the building students will be directed to wash/sanitize their hands.</li> <li>• Alcohol-based hand sanitizer (with 60-95% alcohol) dispensers will be easily accessible near all entry doors and other high-traffic areas.</li> <li>• Parents/caregivers will not be allowed to enter the building unless there is a documented need for them to accompany the student into the school (IEP, 504, medical need).</li> </ul> <p><b>Sign-In /Sign-Out Procedures:</b></p> <ul style="list-style-type: none"> <li>• Students entering or leaving the building at times other than arrival or dismissal will use the main building entrance.</li> <li>• Students will be asked to wash/sanitize their hands before entering the classroom or before they leave the building.</li> <li>• Face coverings will be required for any person entering the buildings.</li> <li>• All sign-in/sign-out tracking will be handled by office staff to eliminate sharing of pen/paper.</li> </ul>

**2f. CLASSROOMS/REPURPOSED LEARNING SPACES**

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ <b>Seating:</b> Rearrange student desks and other seat spaces so that staff and students' physical bodies are six feet apart to the maximum extent possible while also maintaining 35 square feet per person; assign seating so students are in the same seat at all times.</li> <li>☒ <b>Materials:</b> Avoid sharing of community supplies when possible (e.g., scissors, pencils, etc.). Clean these items frequently. Provide hand sanitizer and tissues for use by students and staff.</li> <li>☒ <b>Handwashing:</b> Remind students (with signage and regular verbal reminders from staff) of the utmost importance of hand hygiene and respiratory etiquette. Respiratory etiquette means covering coughs and sneezes with an elbow or a tissue. Tissues shall be disposed of in a garbage can, then hands washed or sanitized immediately.                         <ul style="list-style-type: none"> <li>○ Wash hands with soap and water for 20 seconds or use an alcohol-based hand sanitizer with 60-95% alcohol.</li> </ul> </li> </ul>	<p><b>Seating:</b></p> <ul style="list-style-type: none"> <li>• Classroom desks and tables will be arranged with students being seated six feet apart to the maximum extent possible.</li> <li>• Rooms will be arranged so that staff and students physical bodies are six feet apart to the maximum extent possible. Teachers will have a pathway that allows them six feet of space around them whenever possible.</li> <li>• Students will use a single assigned seat at all times.</li> </ul> <p><b>Classroom Procedures:</b></p> <ul style="list-style-type: none"> <li>• Classes will not use shared hall/restroom passes.</li> <li>• Each class and hallway will have visual aids (e.g., painter's tape, stickers, etc.) to illustrate traffic flow, appropriate spacing and assigned seating areas.</li> </ul> <p><b>Materials:</b></p> <ul style="list-style-type: none"> <li>• Each classroom will limit sharing of community supplies when possible (e.g., scissors, pencils, etc.). If sharing is required these items will be cleaned between each use.</li> <li>• Hand sanitizer and tissues will be available for use by students and staff.</li> <li>• Library materials – When books from the classroom libraries are returned, they will be quarantined for 24 hours.</li> </ul> <p><b>Furniture:</b></p> <ul style="list-style-type: none"> <li>• All upholstered furniture and soft seating will be removed from the school building unless required by IEPs, 504s, or a student's medical needs.</li> </ul> <p><b>Handwashing:</b></p> <ul style="list-style-type: none"> <li>• All students will wash/sanitize their hands upon building entry, before and after transitioning to a new activity or location, and prior to snack and lunch.</li> <li>• Additional hand washing/sanitizing opportunities will be provided throughout the school day as needed.</li> <li>• Signage at each sink/hand washing station will remind students and staff of effective handwashing practices and respiratory etiquette.                         <ul style="list-style-type: none"> <li>○ Proper handwashing: Wash hands with soap and water for 20 seconds or use an alcohol-based hand sanitizer with 60-95% alcohol.</li> <li>○ Respiratory etiquette: Cover coughs and sneezes with an elbow or a tissue. Tissues should be disposed of in a garbage can, then hands washed/sanitized immediately.</li> </ul> </li> </ul>

**2g. PLAYGROUNDS, FIELDS, RECESS, BREAKS, AND RESTROOMS**

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Keep school playgrounds closed to the general public until park playground equipment and benches reopen in the community (see Oregon Health Authority's <a href="#">Specific Guidance for Outdoor Recreation Organizations</a>).</li> <li>☒ After using the restroom students must wash hands with soap and water for 20 seconds. Soap must be made available to students and staff. For learning outside if portable bathrooms are used, set up portable hand washing stations and create a regular cleaning schedule.</li> <li>☒ Before and after using playground equipment, students must wash hands with soap and water for 20 seconds <u>or</u> use an alcohol-based hand sanitizer with 60-95% alcohol.</li> </ul>	<p><b>Playgrounds &amp; Recess:</b> Following state and county metrics classes may use playgrounds for recess on a staggered schedule throughout the school week.</p> <ul style="list-style-type: none"> <li>• Outdoor playground structures require normal routine cleaning and do not require disinfection.</li> <li>• Playground structures and shared equipment will be used by one cohort at a time.</li> <li>• All outdoor equipment will be cleaned at least daily or between use as much as possible in accordance with <a href="#">CDC guidance</a>.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Designate playground and shared equipment solely for the use of one cohort at a time. Outdoor playground structures require normal routine cleaning and do not require disinfection. Shared equipment (balls, jump ropes, etc.) should be cleaned and disinfected at least daily in accordance with <a href="#">CDC guidance</a>.</li> <li>☒ Cleaning requirements must be maintained (see section 2j of the <i>Ready Schools, Safe Learners</i> guidance).</li> <li>☒ Maintain physical distancing requirements, stable cohorts, and square footage requirements.</li> <li>☒ Provide signage and restrict access to outdoor equipment (including sports equipment, etc.).</li> <li>☒ Design recess activities that allow for physical distancing and maintenance of stable cohorts.</li> <li>☒ Clean all outdoor equipment at least daily or between use as much as possible in accordance with <a href="#">CDC guidance</a>.</li> <li>☒ Limit the number of employees gathering in shared spaces. Restrict use of shared spaces such as conference rooms, break rooms, and elevators by limiting occupancy or staggering use, maintaining six feet of distance between adults. Establish a minimum of 35 square feet per person when determining room capacity. Calculate only with usable space, understanding that tables and room set-up will require use of all space in the calculation. Note: The largest area of risk is adults eating together in break rooms without face coverings.</li> </ul>	<ul style="list-style-type: none"> <li>• Shared playground equipment (balls, jump ropes, etc.) will be cleaned and disinfected between each cohort group following protocols outlined in <b>Section 2</b> of this document and <a href="#">CDC guidance</a>.</li> <li>• Recess activities will be designed to support cohorting, physical distancing, and square footage requirements.</li> <li>• Students will wash/sanitize hands before and after using playground equipment.</li> <li>• Use of playgrounds will be coordinated by the building principal.</li> <li>• When a class is not able to use the playground they may have access to the gymnasium.</li> <li>• If the gymnasium is not available, students will have a break in their classroom. Physical distancing requirements will be maintained during classroom breaks</li> <li>• Signage which outlines restricted access to outdoor equipment will be posted.</li> </ul> <p><b>Restrooms:</b></p> <ul style="list-style-type: none"> <li>• After using the restroom students must wash hands with soap and water for 20 seconds. Soap must be made available to students and staff.</li> </ul> <p><b>Staff Rooms:</b></p> <ul style="list-style-type: none"> <li>• The staff rooms will not be used for breaks or lunch. When in common spaces staff will maintain six feet of distance.</li> </ul>

## 2h. MEAL SERVICE/NUTRITION

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Include meal services/nutrition staff in planning for school reentry.</li> <li>☒ Prohibit self-service buffet-style meals.</li> <li>☒ Prohibit sharing of food and drinks among students and/or staff.</li> <li>☒ At designated meal or snack times, students may remove their face coverings to eat or drink but must maintain six feet of physical distance from others, and must put face coverings back on after finishing the meal or snack.</li> <li>☒ Staff serving meals and students interacting with staff at mealtimes must wear face coverings (see section 1h of the <i>Ready Schools, Safe Learners</i> guidance). Staff must maintain 6 feet of physical distance to the greatest extent possible. If students are eating in a classroom, staff may supervise from the doorway of the classroom if feasible.</li> <li>☒ Students and staff must wash hands with soap and water for 20 seconds <u>or</u> use an alcohol-based hand sanitizer with 60-95% alcohol before meals and shall be encouraged to do so after.</li> <li>☒ Appropriate daily cleaning of meal items (e.g., plates, utensils, transport items).</li> <li>☒ Cleaning and sanitizing of meal touch-points and meal counting system between stable cohorts.</li> <li>☒ Adequate cleaning and disinfection of tables between meal periods.</li> <li>☒ Since staff must remove their face coverings during eating and drinking, limit the number of employees gathering in shared spaces. Restrict use of shared spaces such as conference rooms and break rooms by limiting occupancy or staggering use. Consider staggering times for staff breaks, to prevent congregation in shared spaces. Always maintain at least six feet of physical distancing and establish a minimum of 35 square feet per person when determining room capacity. Calculate only with usable classroom space, understanding that desks and room set-up will require use of all space in the calculation. Wear face coverings except when eating or drinking and minimize time in spaces where face coverings are not consistently worn.</li> </ul>	<p><b>Meal Service Plan:</b></p> <ul style="list-style-type: none"> <li>• When possible meals will be delivered to the classroom.</li> <li>• When meal delivery is not possible students will pick up meals from the cafeteria on a staggered schedule. Students will enter the building, pick up their meal and immediately exit the building through a different door.</li> <li>• All students will wash/sanitize their hands before and after meals.</li> <li>• Meals will be prepackaged not served buffet-style.</li> <li>• All meals will be eaten in the classroom.</li> <li>• Staff and students will not be allowed to share food or drinks.</li> <li>• At designated meal or snack times, students may remove their face coverings to eat or drink, but will maintain six feet of physical distance from others and will put face coverings back on after finishing the meal or snack.</li> <li>• Staff serving meals and students interacting with staff at mealtimes must wear face coverings.</li> <li>• Staff members will maintain 6 feet of physical distance to the greatest extent possible while supervising mealtime. If students are eating in a classroom, staff may supervise from the doorway of the classroom if feasible.</li> <li>• Staff members will wear face coverings while supervising students during mealtime. Staff members will not eat or drink during student mealtime.</li> <li>• Meal preparation spaces, touch points and meal counting systems will be cleaned/sanitized at appropriate intervals.</li> <li>• Each table/desk will be cleaned/sanitized before and after meals are consumed.</li> <li>• Meal items (e.g., plates, utensils, transport items) will be cleaned and sanitized after each use.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
	<ul style="list-style-type: none"> <li>Staff will eat snacks and meals independently, and not in staff rooms when other people are present.</li> </ul>

## 2i. TRANSPORTATION

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Include transportation departments (and associated contracted providers, if used) in planning for return to service.</li> <li>☒ Buses are cleaned frequently. Conduct targeted cleanings between routes, with a focus on disinfecting frequently touched surfaces of the bus (see section 2j of the <i>Ready Schools, Safe Learners</i> guidance).</li> <li>☒ Staff must use hand sanitizer (containing between 60-95% alcohol) in between helping each child and when getting on and off the vehicle. Gloves are not recommended; hand sanitizer is strongly preferred. If hand sanitizer is not available, disposable gloves can be used and must be changed to a new pair before helping each child.</li> <li>☒ Develop protocol for loading/unloading that includes visual screening for students exhibiting symptoms and logs for contact-tracing. This must be done at the time of arrival and departure. <ul style="list-style-type: none"> <li>○ If a student displays COVID-19 symptoms, provide a face covering (unless they are already wearing one) and keep six feet away from others. Continue transporting the student. <ul style="list-style-type: none"> <li>○ The symptomatic student shall be seated in the first row of the bus during transportation, and multiple windows must be opened to allow for fresh air circulation, if feasible.</li> <li>○ The symptomatic student shall leave the bus first. After all students exit the bus, the seat and surrounding surfaces must be cleaned and disinfected.</li> </ul> </li> <li>○ If arriving at school, notify staff to begin isolation measures. <ul style="list-style-type: none"> <li>○ If transporting for dismissal and the student displays an onset of symptoms, notify the school.</li> </ul> </li> </ul> </li> <li>☒ Consult with parents/guardians of students who may require additional support (e.g., students who experience a disability and require specialized transportation as a related service) to appropriately provide service.</li> <li>☒ Drivers must wear masks or face coverings while driving, unless the mask or face covering interferes with the driver's vision (e.g., fogging of eyeglasses). Drivers must wear face coverings when not actively driving and operating the bus, including while students are entering or exiting the vehicle. A face shield may be an acceptable alternative, only as stated in Section 1h of the <i>Ready Schools, Safe Learners</i> guidance.</li> <li>☒ Inform parents/guardians of practical changes to transportation service (i.e., physical distancing at bus stops and while loading/unloading, potential for increased route time due to additional precautions, sanitizing practices, and face coverings).</li> <li>☒ Face coverings for all students, applying the guidance in section 1h of the <i>Ready Schools, Safe Learners</i> guidance to transportation settings. This prevents eating while on the bus.</li> <li>☒ Take all possible actions to maximize ventilation: Dress warmly, keep vents and windows open to the greatest extent possible.</li> </ul>	<p><b>Transportation:</b></p> <ul style="list-style-type: none"> <li>• The transportation supervisor and transportation coordinator were consulted and actively participated in planning for transportation for on-site instruction.</li> <li>• The buses will be cleaned and sanitized between cohort routes. The focus will be to disinfect frequently touched surfaces.</li> <li>• Time will be scheduled between routes so that the busses can be cleaned and sanitized adequately.</li> <li>• Driver/staff members will sanitize their hands between helping each child or when getting on or off the bus.</li> <li>• Drivers will be encouraged not to wear gloves, but sanitize their hands between students. If sanitizer is not available disposable gloves can be used and must be changed to a new pair before helping each student.</li> </ul> <p><b>Transportation Screening Protocols:</b> The transportation supervisor will be responsible to implement training for each bus driver regarding visual screening, physical distancing, maintaining a contact log, isolation and cleaning protocols.</p> <ul style="list-style-type: none"> <li>• Each bus driver will be required to: <ul style="list-style-type: none"> <li>○ Visually screen students for illness at the time of arrival and departure.</li> <li>○ Maintain logs for contact tracing.</li> <li>○ Wear face coverings or shields. Drivers must wear masks or face coverings while driving, unless the mask or face covering interferes with the driver's vision (e.g., fogging of eyeglasses).</li> <li>○ Wear face coverings when not actively driving and operating the bus, including while students are entering or exiting the vehicle. A face shield is an acceptable alternative as stated in Section 1h of this document.</li> </ul> </li> <li>• If a student displays symptoms of COVID-19 or other excludable illness the following protocols will be implemented: <ul style="list-style-type: none"> <li>○ A face covering will be provided if the student does not already have one.</li> <li>○ The student will be seated in the first row that is designated for students.</li> <li>○ The student will be kept 6 feet away from other students and the driver when feasible.</li> <li>○ Windows will be opened if feasible.</li> <li>○ The student will exit the bus first. The seat and surrounding surfaces will be cleaned/sanitized.</li> <li>○ If arriving at school the office staff will be notified and begin isolation measures. The school nurse, health assistant or other designee will meet the bus and escort the student to the Care Room.</li> <li>○ If transporting for dismissal and a student develops symptoms during the route the bus driver will notify the person picking up the student and the school.</li> </ul> </li> </ul> <p><b>Ongoing Transportation Protocols:</b></p> <ul style="list-style-type: none"> <li>• Students will have assigned seats.</li> <li>• Students will be required to wear face coverings following the guidance in section 1h of this document.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
	<ul style="list-style-type: none"> <li>• Bus routes will be adjusted to support cohorting students and physical distancing when possible.</li> <li>• As much as possible, three feet of physical distance between passengers and six feet of distance between the driver and passengers will be maintained.</li> <li>• Windows will be open to maximize ventilation. Students will be advised to dress warmly.</li> <li>• The transportation supervisor will communicate with parents/guardians regarding practical changes to transportation service (i.e., physical distancing at bus stops and while loading/unloading, potential for increased route time due to additional precautions, sanitizing practices, and face coverings).</li> <li>• The transportation supervisor will consult with parents/guardians of students who may require additional support (e.g., students who experience a disability and require specialized transportation as a related service) to appropriately provide service.</li> </ul>

## 2j. CLEANING, DISINFECTION, AND VENTILATION

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Clean, sanitize, and disinfect frequently touched surfaces (e.g. door handles, sink handles, drinking fountains, transport vehicles) and shared objects (e.g., toys, games, art supplies) between uses multiple times per day. Maintain clean and disinfected (<a href="#">CDC guidance</a>) environments, including classrooms, cafeteria settings and restrooms. Provide time and supplies for the cleaning and disinfecting of high-touch surfaces between multiple student uses, even in the same cohort.</li> <li>☒ Outdoor learning spaces must have at least 75% of the square footage of its sides open for airflow.</li> <li>☒ Outdoor playground structures require normal routine cleaning and do not require disinfection. Shared equipment should be cleaned and disinfected at least daily in accordance with <a href="#">CDC guidance</a>.</li> <li>☒ Apply disinfectants safely and correctly following labeling direction as specified by the manufacturer. Keep these products away from students.</li> <li>☒ To reduce the risk of asthma, choose disinfectant products on the EPA List N with asthma-safer ingredients (e.g. hydrogen peroxide, citric acid, or lactic acid) and avoid products that mix these with asthma-causing ingredients like peroxyacetic acid, sodium hypochlorite (bleach), or quaternary ammonium compounds.</li> <li>☒ Schools with HVAC systems must evaluate the system to minimize indoor air recirculation (thus maximizing fresh outdoor air) to the extent possible. Schools that do not have mechanical ventilation systems shall, to the extent possible, increase natural ventilation by opening windows and interior doors before students arrive and after students leave, and while students are present. Do not prop open doors that can pose a safety or security risk to students and staff (e.g., exterior doors and fire doors that must remain closed.)</li> <li>☒ Schools with HVAC systems should ensure all filters are maintained and replaced as necessary to ensure proper functioning of the system.</li> <li>☒ All intake ports that provide outside air to the HVAC system should be cleaned, maintained, and cleared of any debris that may affect the function and performance of the ventilation system.</li> <li>☒ Consider running ventilation systems continuously and changing the filters more frequently. Do <u>not</u> use fans if they pose a safety or health risk, such as increasing exposure to pollen/allergies or exacerbating asthma symptoms. Consider using window fans or box fans positioned in open windows to blow fresh outdoor air into the classroom via one window, and indoor air out of the classroom via another window. Fans must not be used in rooms with closed windows and doors, as this does not allow for fresh air to circulate.</li> </ul>	<p><b>Cleaning Routines:</b></p> <ul style="list-style-type: none"> <li>• All frequently touched surfaces (e.g., playground equipment, door handles, sink handles, drinking fountains, transport vehicles) and shared objects (e.g., toys, games, art supplies) will be cleaned between cohort use following <a href="#">CDC guidance</a>.</li> <li>• Time and supplies will be provided for the cleaning and disinfecting of high-touch surfaces between multiple student uses throughout the day, even in the same cohort.</li> <li>• Facilities will be cleaned and disinfected at least daily to prevent transmission of the virus from surfaces.</li> <li>• Disinfectants will be applied correctly following labeling directions as specified by the manufacturer. The products will be kept away from the students.</li> <li>• To reduce the risk of asthma, choose disinfectant products on the EPA List N with asthma-safer ingredients (e.g. hydrogen peroxide, citric acid, or lactic acid) and avoid products that mix these with asthma-causing ingredients like peroxyacetic acid, sodium hypochlorite (bleach), or quaternary ammonium compounds.</li> <li>• Ventilation systems will be checked and maintained monthly by maintenance staff. The maintenance supervisor will research and evaluate the HVAC system and run it in a way that healthy air circulation is maximized.</li> <li>• The maintenance supervisor will be responsible to ensure that the HVAC filters are maintained and replaced as necessary to ensure proper functioning of the system.</li> <li>• The maintenance supervisor will be responsible to ensure that all intake ports that provide outside air to the HVAC system are cleaned, maintained, and cleared of any debris that may affect the function and performance of the ventilation system.</li> <li>• The maintenance supervisor will consider running ventilation systems continuously and changing the filters more frequently.</li> <li>• The maintenance supervisor will plan for the best way to increase airflow (windows, fans).</li> <li>• The maintenance supervisor will consider the need for and most effective way to provide increased ventilation in areas where students with health care needs received medication or treatments.</li> <li>• The maintenance supervisor will consider modifications or enhancement of building ventilation where feasible (see <a href="#">CDC's</a></li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Consider the need for increased ventilation in areas where students with special health care needs receive medication or treatments.</li> <li>☒ Facilities must be cleaned and disinfected at least daily to prevent transmission of the virus from surfaces (see <a href="#">CDC's guidance on disinfecting public spaces</a>).</li> <li>☒ Consider modification or enhancement of building ventilation where feasible (see <a href="#">CDC's guidance on ventilation and filtration</a> and <a href="#">American Society of Heating, Refrigerating, and Air-Conditioning Engineers' guidance</a>).</li> </ul>	<p><a href="#">guidance on ventilation and filtration</a> and <a href="#">American Society of Heating, Refrigerating, and Air-Conditioning Engineers' guidance</a>).</p> <ul style="list-style-type: none"> <li>• The maintenance supervisor will be responsible to ensure that custodial and maintenance staff are trained in all health and safety protocols required by OHSA.</li> </ul>

## 2k. HEALTH SERVICES

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ OAR 581-022-2220 Health Services, requires districts to “maintain a prevention-oriented health services program for all students” including space to isolate sick students and services for students with special health care needs. While OAR 581-022-2220 does not apply to private schools, private schools must provide a space to isolate sick students and provide services for students with special health care needs.</li> <li>☒ Licensed, experienced health staff should be included on teams to determine district health service priorities. Collaborate with health professionals such as school nurses; SBHC staff; mental and behavioral health providers; dental providers; physical, occupational, speech, and respiratory therapists; and School Based Health Centers (SBHC).</li> </ul>	<p><b>Prevention Planning:</b></p> <ul style="list-style-type: none"> <li>• The director of student services and school nurse will collaborate with the MESD, LPHA and district staff to maintain a prevention-oriented health services program for all students, including space to isolate sick students and services for students with special health care needs.</li> <li>• Licensed, experienced health staff will be included on teams to determine district health service priorities.</li> <li>• Services for students with existing health management issues will be maintained alongside COVID-19 specific planning (i.e. medication administration, diabetic care).</li> </ul>

## 2l. BOARDING SCHOOLS AND RESIDENTIAL PROGRAMS ONLY

OHA/ODE Requirements	Hybrid/Onsite Plan
<p><input type="checkbox"/> <b>Not Applicable</b></p>	<p><b>Not Applicable</b></p>

## 2m. SCHOOL EMERGENCY PROCEDURES AND DRILLS

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ In accordance with <a href="#">ORS 336.071</a> and <a href="#">OAR 581-022-2225</a> all schools (including those operating a Comprehensive Distance Learning model) are required to instruct students on emergency procedures. Schools that operate an On-Site or Hybrid model need to instruct and practice drills on emergency procedures so that students and staff can respond to emergencies. <ul style="list-style-type: none"> <li>○ At least 30 minutes in each school month must be used to instruct students on the emergency procedures for fires, earthquakes (including tsunami drills in appropriate zones), and safety threats.</li> <li>○ Fire drills must be conducted monthly.</li> <li>○ Earthquake drills (including tsunami drills and instruction for schools in a tsunami hazard zone) must be conducted two times a year.</li> <li>○ Safety threats including procedures related to lockdown, lockout, shelter in place and evacuation and other appropriate actions to take when there is a threat to safety must be conducted two times a year.</li> </ul> </li> <li>☒ Drills can and should be carried out as close as possible to the procedures that would be used in an actual emergency. For example, a fire drill must be carried out with the same alerts and same routes as normal. If appropriate and practicable, COVID-19 physical distancing measures can be implemented, but only if they do not compromise the drill.</li> <li>☒ When or if physical distancing must be compromised, drills must be completed in less than 15 minutes.</li> <li>☒ Drills shall not be practiced unless they can be practiced correctly.</li> <li>☒ Train staff on safety drills prior to students arriving on the first day on campus in hybrid or face-to-face engagement.</li> </ul>	<p><b>Emergency Procedures and Drills:</b></p> <p>In accordance with <a href="#">ORS 336.071</a> and <a href="#">OAR 581-022-2225</a> (including those operating a Comprehensive Distance Learning model) will instruct students on emergency procedures. Schools that operate an on-site or Hybrid model need to instruct and practice drills on emergency procedures so that students and staff can respond to emergencies.</p> <ul style="list-style-type: none"> <li>• At least 30 minutes in each school month will be used to instruct students on the emergency procedures for fires, earthquakes (including tsunami drills in appropriate zones), and safety threats.</li> <li>• Fire drills will be conducted monthly.</li> <li>• Earthquake drills (including tsunami drills and instruction for schools in a tsunami hazard zone) will be conducted two times a year.</li> <li>• Safety threats including procedures related to lockdown, lockout, shelter in place and evacuation and other appropriate actions to take when there is a threat to safety will be conducted two times a year.</li> <li>• Drills will be carried out as close as possible to the procedures that would be used in an actual emergency.</li> <li>• Drills will not be conducted unless they can be practiced correctly.</li> <li>• When conducting a drill physical distancing will be maintained as much as possible.</li> <li>• Drills will not last longer than 15 minutes.</li> <li>• Staff will be trained on safety drills prior to the first day of on-site learning.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ If on a hybrid schedule, conduct multiple drills each month to ensure that all cohorts of students have opportunities to participate in drills (i.e., schedule on different cohort days throughout the year).</li> <li>☒ Students must wash hands with soap and water for 20 seconds or use an alcohol-based hand sanitizer with 60-95% alcohol after a drill is complete.</li> </ul>	<ul style="list-style-type: none"> <li>• Safety drills will be scheduled so that each hybrid cohort will have a chance to participate.</li> <li>• Students and staff will wash/sanitize their hands at the completion of a drill.</li> </ul>

## 2n. SUPPORTING STUDENTS WHO ARE DYSREGULATED, ESCALATED, AND/OR EXHIBITING SELF-REGULATORY CHALLENGES

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Utilize the components of Collaborative Problem Solving or a similar framework to continually provide instruction and skill-building/training related to the student’s demonstrated lagging skills.</li> <li>☒ Take proactive/preventative steps to reduce antecedent events and triggers within the school environment.</li> <li>☒ Be proactive in planning for known behavioral escalations (e.g., self-harm, spitting, scratching, biting, eloping, failure to maintain physical distance). Adjust antecedents where possible to minimize student and staff dysregulation. Recognize that there could be new and different antecedents and setting events with the additional requirements and expectations for the 2020-21 school year.</li> <li>☒ Establish a proactive plan for daily routines designed to build self-regulation skills; self-regulation skill-building sessions can be short (5-10 minutes), and should take place at times when the student is regulated and/or is not demonstrating challenging behaviors.</li> <li>☒ Ensure all staff are trained to support de-escalation, provide lagging skill instruction, and implement alternatives to restraint and seclusion.</li> <li>☒ Ensure that staff are trained in effective, evidence-based methods for developing and maintaining their own level of self-regulation and resilience to enable them to remain calm and able to support struggling students as well as colleagues.</li> <li>☒ Plan for the impact of behavior mitigation strategies on public health and safety requirements: <ul style="list-style-type: none"> <li>• Student elopes from area <ul style="list-style-type: none"> <li>○ If staff need to intervene for student safety, staff should: <ul style="list-style-type: none"> <li>● Use empathetic and calming verbal interactions (i.e. “This seems hard right now. Help me understand... How can I help?”) to attempt to re-regulate the student without physical intervention.</li> <li>● Use the least restrictive interventions possible to maintain physical safety for the student and staff.</li> <li>● Wash hands after a close interaction.</li> <li>● Note the interaction on the appropriate contact log.</li> </ul> </li> <li>○ *If unexpected interaction with other stable cohorts occurs, those contacts must be noted in the appropriate contact logs.</li> </ul> </li> <li>• Student engages in behavior that requires them to be isolated from peers and results in a room clear. <ul style="list-style-type: none"> <li>○ If students leave the classroom: <ul style="list-style-type: none"> <li>● Preplan for a clean and safe alternative space that maintains physical safety for the student and staff</li> <li>● Ensure physical distancing and separation occur, to the maximum extent possible.</li> <li>● Use the least restrictive interventions possible to maintain physical safety for the student and staff.</li> <li>● Wash hands after a close interaction.</li> <li>● Note the interaction on the appropriate contact log.</li> </ul> </li> <li>○ *If unexpected interaction with other stable cohorts occurs, those contacts must be noted in the appropriate contact logs.</li> </ul> </li> </ul> </li> </ul>	<p><b>Supporting Students:</b> In recognition of the fact that the return to on-site instruction may prove to be a challenge to some students the director of students services will coordinate with the district counselors and mental health professionals, the school nurse, administrators, and classroom teachers to plan for supporting students who are dysregulated, escalated, and/or exhibiting self-regulatory challenges.</p> <ul style="list-style-type: none"> <li>• District staff will utilize the appropriate framework to continually provide instruction and skill-building/training related to the student’s demonstrated lagging skills.</li> <li>• Proactive/preventative steps will be taken to reduce antecedent events and triggers within the school environment.</li> <li>• Be proactive in planning for known behavioral escalations (e.g., self-harm, spitting, scratching, biting, eloping, failure to maintain physical distance).</li> <li>• Establish a proactive plan for daily routines designed to build self-regulation skills.</li> <li>• Ensure all staff are trained to support de-escalation, provide lagging skill instruction, and implement alternatives to restraint and seclusion.</li> <li>• Ensure that staff are trained in effective, evidence-based methods for developing and maintaining their own level of self-regulation and resilience.</li> <li>• Plan for the impact of behavior mitigation strategies on public health and safety requirements.</li> <li>• If a student elopes and staff need to intervene for student safety, staff should: <ul style="list-style-type: none"> <li>○ Use empathetic and calming verbal interactions (i.e. “This seems hard right now. Help me understand... How can I help?”) to attempt to re-regulate the student without physical intervention.</li> <li>○ Use the least restrictive interventions possible to maintain physical safety for the student and staff.</li> <li>○ Wash hands after a close interaction.</li> <li>○ Note the interaction on the appropriate contact log.</li> </ul> </li> <li>• If a student engages in behavior that requires them to be isolated from peers and results in a room clear, staff should: <ul style="list-style-type: none"> <li>○ Preplan for a clean and safe alternative space that maintains physical safety for the student and staff.</li> <li>○ Ensure physical distancing and separation occur, to the maximum extent possible.</li> <li>○ Use the least restrictive interventions possible to maintain physical safety for the student and staff.</li> <li>○ Wash hands after a close interaction.</li> <li>○ Note the interaction on the appropriate contact log.</li> </ul> </li> <li>• If a student engages in physically aggressive behaviors that preclude the possibility of maintaining physical distance and/or requires physical de-escalation or intervention techniques other than restraint or seclusion staff should:</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>Student engages in physically aggressive behaviors that preclude the possibility of maintaining physical distance and/or require physical de-escalation or intervention techniques other than restraint or seclusion (e.g., hitting, biting, spitting, kicking, self-injurious behavior).</li> <li>If staff need to intervene for student safety, staff should: <ul style="list-style-type: none"> <li>Maintain student dignity throughout and following the incident.</li> <li>Use empathetic and calming verbal interactions (i.e. “This seems hard right now. Help me understand... How can I help?”) to attempt to re-regulate the student without physical intervention.</li> <li>Use the least restrictive interventions possible to maintain physical safety for the student and staff</li> <li>Wash hands after a close interaction.</li> <li>Note the interaction on the appropriate contact log.</li> </ul> </li> </ul> <p>*If unexpected interaction with other stable cohorts occurs, those contacts must be noted in the appropriate contact logs.</p> <p><input checked="" type="checkbox"/> Ensure that spaces that are unexpectedly used to deescalate behaviors are appropriately cleaned and sanitized after use before the introduction of other stable cohorts to that space.</p>	<ul style="list-style-type: none"> <li>Maintain student dignity throughout and following the incident.</li> <li>Use empathetic and calming verbal interactions (i.e. “This seems hard right now. Help me understand... How can I help?”) to attempt to re-regulate the student without physical intervention.</li> <li>Use the least restrictive interventions possible to maintain physical safety for the student and staff.</li> <li>Wash hands after a close interaction.</li> <li>Note the interaction on the appropriate contact log.</li> </ul> <ul style="list-style-type: none"> <li>Spaces that are unexpectedly used to deescalate behaviors will be appropriately cleaned and sanitized after use before the introduction of other stable cohorts to that space.</li> </ul>

### 2o. PROTECTIVE PHYSICAL INTERVENTION

OHA/ODE Requirements	Hybrid/Onsite Plan
<p><input checked="" type="checkbox"/> Reusable Personal Protective Equipment (PPE) must be cleaned and disinfected following the manufacturer’s recommendation, after every episode of physical intervention (see section 2j. Cleaning, Disinfection, and Ventilation in the <i>Ready Schools, Safe Learners</i> guidance). Single-use disposable PPE must not be re-used.</p>	<p><b>Protective Physical Intervention:</b> Reusable Personal Protective Equipment (PPE) will be cleaned/sanitized after every episode of physical intervention as outlined in <b>Section 2j</b> in this document. Single use PPE will not be reused.</p>



## 3. Response to Outbreak

### 3a. PREVENTION AND PLANNING

OHA/ODE Requirements	Hybrid/Onsite Plan
<p><input checked="" type="checkbox"/> Review the “<a href="#">Planning for COVID-19 Scenarios in Schools</a>” toolkit.</p> <p><input checked="" type="checkbox"/> Coordinate with Local Public Health Authority (LPHA) to establish communication channels related to current transmission level.</p>	<p><b>Prevention and Planning:</b> <a href="#">The Planning for COVID-19 Scenarios in Schools</a> toolkit will be reviewed and used as a reference should any COVID-19 questions or situations arise.</p> <ul style="list-style-type: none"> <li>The school nurse will coordinate with the LPHA and MESD to establish communication channels related to current transmission rates and will follow recommendations for communication and response to an outbreak.</li> <li>No large in person district events will be planned for the year.</li> </ul>

### 3b. RESPONSE

OHA/ODE Requirements	Hybrid/Onsite Plan
<p><input checked="" type="checkbox"/> Review and utilize the “<a href="#">Planning for COVID-19 Scenarios in Schools</a>” toolkit.</p> <p><input checked="" type="checkbox"/> Ensure continuous services and implement Comprehensive Distance Learning.</p> <p><input checked="" type="checkbox"/> Continue to provide meals for students.</p>	<p><b>Response:</b> In the event of an outbreak <a href="#">The Planning for COVID-19 Scenarios in Schools</a> toolkit will be reviewed and used as a reference should any COVID-19 questions or situations arise.</p> <ul style="list-style-type: none"> <li>In the event that there is a single positive case, or a cluster of cases of COVID-19, the district will partner with the LPHA who will work to support them on ongoing COVID-19 mitigation efforts.</li> <li>Thought and consideration will be given to the multiple ways families live together, specifically multigenerational families.</li> </ul>

OHA/ODE Requirements	Hybrid/Onsite Plan
	<ul style="list-style-type: none"> <li>• If on-site learning is closed, a Short-Term Distance Learning or Comprehensive Distance Learning model for all staff/students will be implemented.</li> <li>• If on-site learning is closed, meals will continue to be provided to students who are eligible for the free/reduced lunch program or are experiencing financial difficulties.</li> <li>• Clear communication will be sent to families regarding the criteria that must be met in order for on-site instruction to resume.</li> </ul>

### 3c. RECOVERY AND REENTRY

OHA/ODE Requirements	Hybrid/Onsite Plan
<ul style="list-style-type: none"> <li>☒ Review and utilize the <a href="#">“Planning for COVID-19 Scenarios in Schools”</a> toolkit.</li> <li>☒ Clean, sanitize, and disinfect surfaces (e.g. door handles, sink handles, drinking fountains, transport vehicles) and follow <a href="#">CDC guidance</a> for classrooms, cafeteria settings, restrooms, and playgrounds.</li> <li>☒ When bringing students back into On-Site or Hybrid instruction, consider smaller groups, cohorts, and rotating schedules to allow for a safe return to schools.</li> </ul>	<p><b>Recovery and Reentry:</b> If the metrics indicate a possibility of returning to on-site instruction the leadership staff will review and utilize the <i>Planning for COVID-19 Scenarios in Schools</i> toolkit.</p> <ul style="list-style-type: none"> <li>• All surfaces will be cleaned/sanitize according to CDC guidance prior to returning to on-site instruction.</li> <li>• When able to return to on-site instruction the district will follow the instructional model, and health and safety protocols that are outlined in this document.</li> </ul>



## ASSURANCES

*This section must be completed by any public school that is providing instruction through On-Site or Hybrid Instructional Models. Schools providing Comprehensive Distance Learning Instructional Models do not need to complete this section unless the school is implementing the Limited In-Person Instruction provision under the Comprehensive Distance Learning guidance.*

*This section does not apply to private schools.*

- ☒ We affirm that, in addition to meeting the requirements as outlined above, our school plan has met the collective requirements from ODE/OHA guidance related to the 2020-21 school year, including but not limited to requirements from:
  - Sections 4, 5, 6, 7, and 8 of the [Ready Schools, Safe Learners](#) guidance,
  - The [Comprehensive Distance Learning](#) guidance,
  - The [Ensuring Equity and Access: Aligning Federal and State Requirements](#) guidance, and
  - [Planning for COVID-19 Scenarios in Schools](#)
- ☐ We affirm that we cannot meet all of the collective requirements from ODE/OHA guidance related to the 2020-21 school year from:
  - Sections 4, 5, 6, 7, and 8 of the [Ready Schools, Safe Learners](#) guidance,
  - The [Comprehensive Distance Learning](#) guidance,
  - The [Ensuring Equity and Access: Aligning Federal and State Requirements](#) guidance, and
  - [Planning for COVID-19 Scenarios in Schools](#)

We will continue to work towards meeting them and have noted and addressed which requirement(s) we are unable to meet in the table titled “Assurance Compliance and Timeline” below.



## 4. Equity



## 5. Instruction



## 6. Family, Community, Engagement



## 7. Mental, Social, and Emotional Health

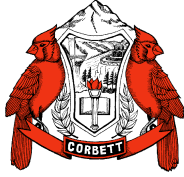


## 8. Staffing and Personnel

### Assurance Compliance and Timeline

If a district/school cannot meet the requirements from the sections above, provide a plan and timeline to meet the requirement.

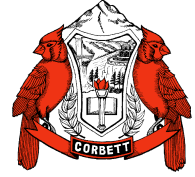
List Requirement(s) Not Met	Provide a Plan and Timeline to Meet Requirements <i>Include how/why the school is currently unable to meet them</i>



# **Corbett School District**

## **Reopening Blueprint Summary**

### **February, 2021**



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Corbett School District's reopening blueprint is based on Oregon Department of Education's (ODE) *Ready Schools, Safe Learners* guidance released January 19, 2021. This guidance is updated periodically and the blueprint will be revised to reflect those updates as needed. It will be submitted to ODE and the Local Public Health Authority (LPHA), and posted on the district website before reopening begins.

**The major components of Corbett's blueprint include:**

- Two days of staff inservice prior to beginning on-site instruction (required health and safety routines and planning).
- Staff and student hand washing/sanitizing emphasized throughout the day (when entering the school building, before and after transitioning to a new activity or location, before and after eating or drinking).
- Masks or cloth face coverings required and provided for all staff and students, with some limited accommodations allowed based on disability.
- A school nurse and school health assistant on campus full time.
- Room capacity based on 35 square feet per student.
- Physical distancing protocols to provide 6 feet between students as much as possible (buses, classrooms, hallways, playgrounds, restrooms).
- Signs throughout the buildings to encourage physical distancing, mask wearing and hand washing/sanitizing.
- Instructional models which best meet the needs of different schools.
- The opportunity for families to choose to remain in Comprehensive Distance Learning (CDL).
- Stable cohorts of students together throughout time on campus.
- Scheduling to ensure that students do not interact with more than 100 people (including staff) within the educational week.
- Frequent communication with families regarding plans, and protocols for informing families if there is a confirmed case of COVID-19 in the school.
- Frequent reminders to families to keep students home if they have any COVID-19 or other excludable symptoms.
- Record keeping systems to assist in contact tracing.
- Visual health screenings as students enter the school buildings.
- Isolation and exclusion protocols for sick students or staff.
- Adults in schools limited to essential personnel.
- Continued services for students with disabilities and students eligible for language development services.
- Cleaning routines following CDC & LPHA guidelines. Additional janitorial staff on site during the school day.
- Increased ventilation in the buildings and on the busses whenever possible.
- Continued meal service.
- Athletic practices and events following county metrics for indoor and outdoor recreational activities, and CDC health and safety guidelines.

# Corbett School District Return to On-Site Calendar

## March 8-11

School	Grades	March 8	March 9	March 10	March 11
Grade School	Grades K-1	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 2-3	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grades 4-5	Continue CDL	Continue CDL	Continue CDL	Continue CDL

CAPS	Grades K-2	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
	Grades 3-5	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grades 6-8	Continue CDL	Continue CDL	Continue CDL	Continue CDL

MS	Grades 6-7	Continue CDL	Continue CDL	Continue CDL	Continue CDL
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8/9 & HS	Grades 8-9	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grades 10-11	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grade 12	Continue CDL	Continue CDL	Continue CDL	Continue CDL

# Corbett School District Return to On-Site Calendar

## March 15 to 18

School	Grades	March 15	March 16	March 17	March 18
<b>Grade School</b>	Grades K-1	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 2-3	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 4-5	Continue CDL	Continue CDL	Continue CDL	Continue CDL
<b>CAPS</b>	Grades K-2	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
	Grades 3-5	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grades 6-8	Continue CDL	Continue CDL	Continue CDL	Continue CDL
<b>MS</b>	Grades 6-7	Continue CDL	Continue CDL	Continue CDL	Continue CDL
<b>8/9 &amp; HS</b>	Grades 8-9	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grades 10-11	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grade 12	Continue CDL	Continue CDL	Continue CDL	Continue CDL

# Corbett School District Return to On-Site Calendar

## March 29 to April 1

School	Grades	March 29	March 30	March 30	April 1
Grade School	Grades K-1	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 2-3	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 4-5	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site

CAPS	Grades K-2	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
	Grades 3-5	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students	Hybrid Learning Group A on-site Group C on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site Group C off-site CDL group meets
	Grades 6-8	Continue CDL	Continue CDL	Continue CDL	Continue CDL

MS	Grades 6-7	Continue CDL	Continue CDL	Continue CDL	Continue CDL
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8/9 & HS	Grades 8-9	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grades 10-11	Continue CDL	Continue CDL	Continue CDL	Continue CDL
	Grade 12	Continue CDL	Continue CDL	Continue CDL	Continue CDL

# Corbett School District Return to On-Site Calendar

## April 5 to April 8

School	Grades	April 5	April 6	April 7	April 8
Grade School	Grades K-1	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 2-3	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 4-5	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site

CAPS	Grades K-2	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
	Grades 3-5	Hybrid Learning Group A on-site Group C on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site Group C off-site CDL group meets	Hybrid Learning Group A on-site Group C on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site Group C off-site CDL group meets
	Grades 6-8	Continue CDL	Continue CDL	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students

MS	Grades 6-7	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group A on-site <b>Afternoon</b> Group A on-site Group B off-site	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group B on-site <b>Afternoon</b> Group B on-site Group A off-site
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Corbett School District Return to On-Site Calendar

**April 5 to April 8**

School	Grades	April 5	April 6	April 7	April 8
8/9 & HS	Grades 8-9	Continue CDL	Continue CDL	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students
	Grades 10-11	Continue CDL	Continue CDL	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students
	Grade 12	Continue CDL	Continue CDL	Transition day for teachers, No CDL for students	Transition day for teachers, No CDL for students

# Corbett School District Return to On-Site Calendar

## April 12 to April 15

School	Grades	April 12	April 13	April 14	April 15
Grade School	Grades K-1	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 2-3	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 4-5	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
CAPS	Grades K-2	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
	Grades 3-5	Hybrid Learning Group A on-site Group C on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site Group C off-site CDL group meets	Hybrid Learning Group A on-site Group C on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site Group C off-site CDL group meets
	Grades 6-8	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
MS	Grades 6-7	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group A on-site <b>Afternoon</b> Group A on-site Group B off-site	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group A on-site <b>Afternoon</b> Group A on-site Group B off-site	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group B on-site <b>Afternoon</b> Group B on-site Group A off-site	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group B on-site <b>Afternoon</b> Group B on-site Group A off-site

# Corbett School District Return to On-Site Calendar

## April 12 to April 15

School	Grades	April 12	April 13	April 14	April 15
8/9 & HS	Grades 8-9	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Distance Learning Only	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30
	Grades 10-11	Distance Learning Only	Grade 10 Distance Learning only Grade 11 SAT	Distance Learning Only	Distance Learning Only
	Grade 12	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Distance Learning only	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30

# Corbett School District Return to On-Site Calendar

## April 19 to April 22 and every week until the end of the year

School	Grades	April 19	April 20	April 21	April 22
Grade School	Grades K-1	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 2-3	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
	Grades 4-5	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group A on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site	Hybrid Learning Group B on-site Group A off-site
CAPS	Grades K-2	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
	Grades 3-5	Hybrid Learning Group A on-site Group C on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site Group C off-site CDL group meets	Hybrid Learning Group A on-site Group C on-site Group B off-site	Hybrid Learning Group B on-site Group A off-site Group C off-site CDL group meets
	Grades 6-8	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site	Hybrid Learning Group A on-site Group B off-site Group C off-site CDL group meets	Hybrid Learning Group B on-site Group C on-site Group A off-site
	MS	Grades 6-7	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group A on-site <b>Afternoon</b> Group A on-site Group B off-site	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group A on-site <b>Afternoon</b> Group A on-site Group B off-site	Hybrid Learning <b>Morning</b> Distance learning off-site Academic intervention group B on-site <b>Afternoon</b> Group B on-site Group A off-site

# Corbett School District Return to On-Site Calendar

## April 19 to April 22 and every week until the end of the year

School	Grades	April 19	April 20	April 21	April 22
8/9 & HS	Grades 8-9	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30
	Grades 10-11	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30
	Grade 12	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30	Hybrid Learning Distance learning off-site 8:30 to 2:30 Academic intervention group on-site 8:30 to 12:00 Clubs, activities, credit recovery on-site 2:00 to 3:30

**February 2021**  
**Corbett Grade School K-5**  
**Return to On-Site Learning**

**Influential Factors on transitioning to a Hybrid Learning Model:**

The 2020-21 school year has highly impacted many of our Corbett Grade School families. While many families have thrived in the Comprehensive Distance Learning environment, a large portion have struggled, especially our K/1 families. We have used Multnomah County Health Department and the Oregon Department of Education metrics as guidance for returning safely to on-site learning. We are currently meeting those metrics that allow for K-5 schools to begin on-site in a hybrid model. In addition, our staff has had the opportunity to receive immunizations.

Currently, 83% of our families have selected to move from CDL to the hybrid learning model. We will continue to offer families the option to stay in CDL for the remainder of the school year or return to on-site learning when it is best for their families.

**Transition Timeline:**

- We will bring our K/1 students in first, followed by our 2/3 students, and then our 4/5 classrooms.
- Refer to Corbett SD Return to On-Site Calendar.

**Proposal:**

- Corbett Grade School Classroom teachers have been provided with two planning days to prepare for the transition.
- All staff will participate in required safety training before on-site instruction begins.
- Hybrid learning will be two consecutive days of in-person instruction (M/T or W/Th) and two days of asynchronous and applied learning days with two daily virtual meeting opportunities with their current classroom.
- On-site days will be 8:30 am until 2:15 pm.
- All families selecting Hybrid Learning will remain with their current classroom teacher.
- Families remaining in CDL will maintain distance learning two days per week with a guest teacher.
- Families remaining in CDL will have an opportunity to meet with their regular classroom teacher two days per week in the morning and afternoon.
- Classroom teachers would be able to keep all of their students, including CDL (optional).
- Music instruction will remain online and will be provided during off-site days.
- Outdoor learning will be encouraged as weather permits.

**Additional Costs:**

- Proposal includes using guest (substitute) teachers to instruct those students remaining in CDL.
- Cost of a guest (substitute) teacher is \$9,371.12 (plus benefits).

**February 2021**  
**CAPS K-8**  
**On-Site Learning**

**CAPS**

We will be returning to classrooms at all grade levels. Families have the option to choose on-site learning or remain in CDL. Currently, about 25% of our students will remain in CDL. This will allow us to create 4 stable cohorts at each grade level - 3 on-site and one CDL in each band - K-2 / 3 -5 / 6-8.

**Transition Timeline:**

- K-2 students will begin the new schedule on March 10th followed by 3-5 on March 31st and finally 6-8 on April 12th. The staggered start dates will allow us to make adjustments and prepare safely for the return.

**Proposal:**

- Each teaching team of 2 teachers will have two days of preparation prior to implementing the new schedule.
- All cohorts will meet for direct instruction two days a week - either in-person or CDL - and have two days of independent instruction with specials.
- Music and Spanish will continue to be offered on the independent learning days.
- SpEd services will continue to be CDL and offered on the independent learning days.
- Math instruction 3-8 will be live via computer 4 days a week to maintain current math groupings - students will access from school and home each day.

	K-2 (begin Mar. 10)	3-5 (begin Mar 31)	6-8 (Begin Apr 12)
Monday / Wednesday  Total # of students onsite K-5 @ 39 (until 6-8 joins - then 53)	Ms. L - Group A Ms. B - CDL (onsite about 13 students)	Ms. H. - Group A Ms. St. - In-person (Group C) (onsite about 26 students)	Mr. Long - Group A Mr. News - CDL  (about 14 students)
Tuesday / Thursday  Total # of students onsite K-5 @ 39 (until 6-8 joins - then @ 67)	Ms. L - Group B Ms. B - In-person (group C) (onsite about 26 students)	Ms. H. - Group B Ms. St. - CDL (onsite about 13 students)	Mr. Long - Group B Mr. News - Group C  (about 28 students)

**Additional Costs:**

- There are no additional costs for staffing.
- There will be minimal costs related to safely setting up classrooms to allow for proper social distancing - this will come out of the existing CAPS supply budget.

# **DRAFT: Corbett Middle School (6/7) Tentative Spring Plan**

## **Influential Factors:**

Corbett School district has been working with Multnomah County Health Authority and following Oregon Department of Education's guidelines to safely return for on-site learning. Corbett Middle School faces further challenges in limited staffing and a safe physical environment. Some students have thrived in distance learning and we recognize that all students have learned an extraordinary skill set that will be a new necessity even post Covid-19. However, we feel confident that we can increase current instructional minutes, provide additional support for our most struggling learners, and increase student interaction.

## **Highest Needs:**

1. At-risk/struggling learners - attendance, assignment completion
2. Physical activity, engagement peer to peer and student to teacher
3. Maintain instructional minutes

## **Proposal - Hybrid Academic Intervention Plus**

1. Four days of distance learning (off-site) offered to all students each week which includes a rigorous core, math, and music curriculum
2. Two days of on-site academic intervention for small groups of students (15-20 students) to support traditionally underserved populations and those who currently face COVID-related challenges.
  - a. In GS Cafeteria
  - b. Two adults in space to support learning
  - c. Students attend their current core & math Zoom classes
  - d. Students identified by staff and can be requested to be placed on list by parents
  - e. All students ranked and highest needs prioritized
  - f. Also will receive 1 hour during onsite days of teacher-supported applied learning time (asynchronous) to complete tasks assigned from class
  - g. Participate in activities with their entire core class in afternoon (see below)
3. Two afternoons of on-site PE, content, and enrichment classes offered to all students each week. Students will be able to attend with their entire current core cohort and teacher.
  - a. Instruction primarily takes place outside with some use of Big Gym and Back Gym
  - b. Focuses on interactive science experiences, art that connects to our core studies, reading engagement, as well as PE
4. Additional supports also via distance learning maintained
  - a. If students receive specially designed instruction through their IEP, 504 or intervention plan, they will continue to have those minutes but the scheduled time may change to their offsite learning days
5. Families also have the option to stay in CDL entirely. The only transition would be that art would be during applied learning (asynchronous time).

**DRAFT: Corbett Middle School (6/7) Tentative Spring Plan**

# DRAFT: High School and 8/9 Academy Tentative Spring Plan

## Influential Factors:

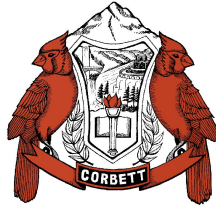
The State of Oregon and Corbett School district have prioritized K-5 on-site instruction. Following the ODE metric guidance means that the 6-12 grades cannot be on campus until April 12. The onsite model of half the kids, half the time will further decrease the amount of content teachers can deliver, as well as present real physical challenges in maintaining cohorts of less than 100. Forty percent of families have indicated that they would rather stay in distance learning, which means teachers would have to juggle on-site students, distance learning students, and asynchronous students.

## Highest Needs:

1. 60-75 At risk students - attendance, grades, on-track-to-graduate
2. Social-Emotional Learning for all students

## Proposal - Hybrid Academic Intervention Plus

1. Continued distance learning for the rest of the year, (April-June).
2. Trimester 3: Schedule shifts at HS, distance learning runs 8:30 am -2:30 pm
3. At-risk students (80 students) invited to campus for Academic Intervention, from 8:30-12:00 TBD
  - a. Groups of 20 in the **MPB, Commons, Big Gym, back gym**
  - b. Two adults each space.
  - c. Kids on their computers in zoom class with teachers.
  - d. Teachers float thru when they are done zoom teaching, check- ins with students
  - e. Possible to reschedule 8-9 students for some in-person learning.
  - f. Teachers provide some off-computer work.
  - g. If we don't have 80 students, we will ask parents to self-identify students who may benefit from Academic Intervention to fill the seats.
  - h. Outside walks, snack breaks - weather permitting
  - i. SDI and counseling opportunities during asynchronous times.
4. Clubs, Activities, Academic Enrichment offered from 2:00-3:30
  - a. Grade check in and advisory
  - b. Ideas: Study hall/credit recovery, robotics, ecology field work, spanish storytelling, leadership, SWORD, conditioning, martial arts, counseling groups, leadership, communicate, driver's permit class, art, yoga, ESOL, strings, tutoring
  - c. Once or twice a week for students, limited by interest and cohorts
  - d. Transportation offered, Athletes that need transportation to school can participate.
  - e. Teachers asked to do two times a week, so that up to 8 activities are offered daily, providing social-emotional learning for at least 100 students daily.
  - f. Athletics start Feb. 22nd.



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Middle/High School: 503-261-4226  
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**Corbett School District No. 39**

To the Board Members of the Corbett School District,

I want to first thank you all for being so flexible and allowing our drivers to do other duties during these challenging times. We have slowly started transporting more and more students these past few weeks and I can see the drivers are relieved to be going back to their normal duties. I am writing in regards to the upcoming plans for return to in-person learning and how the transportation department will be impacted. It is our intention to do the most that we can in order to best meet the recommendations for workplace/student safety put out by OSHA, CDC, OHA and ODE. With that said, this will greatly reduce the capacities of our bus routes and could significantly increase the hours that the transportation staff will have to work in order to meet the transportation needs of all of our students and their families. The new cleaning protocols required for transportation will also add significant increases in the time drivers will need to work.

Currently, there are no requirements for social distancing on an Oregon School Bus. ODE recommends that students are spaced 3 feet apart on the bus. The Blueprint we are currently operating under says: As much as possible, three feet of physical distance between passengers and six feet of distance between the driver and passengers will be maintained. CDC has employer information for bus transit operators which discusses engineering and administrative controls to reduce the risk of exposure. Two items listed in this document for administrative controls are to maintain social distancing (at least 6ft) in the bus and limit the number of people on the bus at one time. One of the questions in OSHA's Exposure Risk Assessment Form asks: How have the workplace or employee job duties, or both, been modified to provide at least 6-feet of physical distancing between all individuals.

Loading and unloading the bus will not allow for 6 feet of social distancing, but we can limit the number of students on the bus and maintain 6 feet social distancing with assigned seating in order to follow the administrative controls suggested by the CDC. If we do this a 77 passenger bus will be limited to 9 seats or passengers if households are not grouped together. This puts the isolation seat for possible sick students 6 feet from the driver and 6 feet from the first available student seat. Every available student seat after will be about 6 feet away from any other passenger. This number could increase if we group families together as they are able to share seats. It appears from the survey results the number of students intending to use transportation is less than normal, but not all families filled out the survey. If the number of riders stays low, then we should be able to maintain the administrative controls suggested by the CDC without disrupting service for any of our families.

The blueprint we are currently operating under states that buses will be cleaned and sanitized between cohort routes. The focus will be to disinfect frequently touched surfaces. When we begin Hybrid, with the proposed models drivers will need to disinfect their buses at least 5 times a day. One of our disinfectants that is listed as effective against the SARS-COV-2 virus has to stay on the surface for ten minutes before being wiped down. We have wipes that are also listed that take 2 minutes to sanitize, but there is a significant cost difference between these two. Time constraints might require us to spend more for the wipes in order for our buses to be ready for the next scheduled route. The amount of time cleaning also takes away from the amount of time the drivers are able to drive.

I am confident that with careful and creative routing we can manage our time and space limitations and provide transportation for all of our students.

Thanks,  
Todd Williams



February 10th, 2021  
Corbett School District Student Services  
Hybrid and On Site Proposal

The purpose of this proposal is to plan for the reopening of Corbett SD Buildings/Programs with the Hybrid Model while concurrently offering CDL for families not interested in sending their students back to school for On Site Instruction this school year 2020-2021.

Hybrid:

Taking into consideration that at this time most students, one hundred fifty- one K-12 special education and twenty nine English Language Development (ELD) students, are making adequate progress within the CDL model with IEP or ELD Program Goals. Staffing for Hybrid could potentially pull Para Educators, Learning Specialists, and other Specialists staff from CDL, reducing Individualized Education Program (IEP) services (Specifically Designed Instruction or SDI) in order to support general education academics as the grade levels open up and bring cohorts of students back onto campus. Specialists, such as the Occupational Therapist (K-12), Speech Therapists (1) K-5 and (1) K-8 (CAPS) with MS/HS, .1 FTE Physical Therapist (K-12), .5 FTE Behavior Specialist (K-12), and (1.0 FTE) School Psychologist have scheduled specific minutes based upon IEP Goals to serve students and or are currently scheduling times for academic/psychological assessments. Under Hybrid the scheduling and model shifting, could create an equity issue for providing direct services. If students lose service minutes, then IEP parent meetings for students would have to take place, considering changes in student IEPs including access to a Free Appropriate Public Education (FAPE) and Placement considerations. Para educators working under the Student Services Department will continue to provide CDL IEP related instruction at the direction of a Learning Specialist. A few para educators may need to work as direct support with students on site during Hybrid and will continue to provide CDL instruction as well to students with disabilities.

All Corbett Schools have decided to continue with CDL as the primary form of instruction under Student Services in order to continue to provide equitable access for all students with IEPs receiving Specifically Designed Instruction or ELD services through April 2021. This means the primary mode of providing specialized services for learning specialists, counselors, ELD teacher and para educators remains virtual with some students remaining in LIPI until their grade level roll into the Hybrid or fully In Person (On Site) model.

Counselors: There are currently 1.5 FTE counselors K-12. Both counselors are ready to support both Hybrid and On Site depending on their individual caseload needs. Both counselors are communicating with their building administrators to support students in need of counseling support and responding to referrals to the Student Intervention Team (SIT). Both counselors are presently working on site during LIPI as is the .5 behavior specialist.

On Site:

As Corbett GS moves into On Site Instruction, Student Services will need to choose a minimum of one Learning Specialist with some para educator support, depending on numbers of students with IEPs, to remain in CDL while the other Learning Specialist would be working on campus On Site providing para oversight and supports during CDL instruction.

The English Language Development teacher will follow her caseload numbers to schedule academic support classes or ESOL classes both CDL and On Site.

Overall, as all students move to On Site (In Person) instruction, so will specialists, para educators, learning specialists and other on line staff continuing to provide effective IEP and ELD related instruction.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

Financial Statements,  
Supplementary Information,  
and Other Schedules

Year Ended June 30, 2020

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

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**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

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**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**OFFICIALS OF THE DISTRICT**

**JUNE 30, 2020**

**BOARD OF DIRECTORS**

TODD MICKALSON - CHAIR	June 30, 2021
CLESS WOODWARD - VICE-CHAIR (resigned July 2020)	June 30, 2023
MICHELLE VO	June 30, 2021
DAVID GORMAN	June 30, 2021
BOB BUTTKE	June 30, 2021
REBECCA BRATTON (appointed August 2020)	June 30, 2021
TODD REDFERN	June 30, 2023
KATEY KINNEAR	June 30, 2023

All board members receive mail at the address below.

**ADMINISTRATION**

Randy Trani, Superintendent (resigned July 2020)  
Dan Wold, Interim Superintendent (as of August 2020)

35800 E Historic Columbia River Hwy  
Corbett, OR 97019

**INDEPENDENT AUDITOR'S REPORT**



Talbot, Korvola & Warwick, LLP 14945 SW Sequoia Parkway, Suite 150 Portland, OR 97224  
P 503.274.2849 F 503.274.2853 [www.tkw.com](http://www.tkw.com)

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Corbett School District No. 39  
Corbett, Oregon

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Corbett School District No. 39, Multnomah County, Oregon, (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **AUDITOR'S RESPONSIBILITY**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **OPINIONS**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITOR'S REPORT (Continued)

Board of Directors  
Corbett School District No. 39

### **OTHER MATTERS**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the budgetary comparison information for the General Fund, Schedule of the Proportionate Share of Net Pension Liability (Asset) – Oregon Public Employees Retirement System, Schedule of Pension Contributions – Oregon Public Employees Retirement System, Schedule of the Proportionate Share of Net OPEB Liability (Asset) – Oregon Public Employees Retirement System, Schedule of OPEB Contributions – Oregon Public Employees Retirement System, Schedule of Changes in Total OPEB Liability and Related Ratios – Implicit Rate Subsidy, and Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. As listed in the Table of Contents, the Other Supplementary Information is presented for purposes of additional analysis and are not a required part of the basic financial statements. The Other Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Schedules***

The Other Schedules, as listed in the Table of Contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.


**INDEPENDENT AUDITOR'S REPORT (Continued)**

Board of Directors  
Corbett School District No. 39

***Other Reporting Required by Oregon Minimum Standards***

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated February 12, 2021, on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

**TALBOT, KORVOLA & WARWICK, LLP**

By   
Timothy R. Gillette, Partner  
Portland Oregon  
February 12, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**

As management of Corbett School District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. The analysis focuses on significant financial issues, major financial activities, and resulting changes in financial position, budget variances and specific issues related to funds and the economic factors affecting the District. Please read it in conjunction with the District's financial statements, which follows this discussion and analysis.

**FINANCIAL HIGHLIGHTS**

- In the government-wide statements, the liabilities and deferred inflows of the District exceeded its assets and deferred outflows at June 30, 2020 by \$1.25 million. Of the total amount, \$6.02 million is invested in capital assets net of related debt, \$694 thousand is restricted for student activities, federal programs, energy projects, debt service, and other post-employment benefits, and the remainder is an unrestricted net deficit of \$7.96 million.
- The District's ending net position decreased by \$1.10 million.
- The District's governmental funds show a combined ending fund balance of \$4.85 million, an increase of \$2.61 million, which excludes an increase of \$403 thousand related to the restatement of beginning fund balance for the General Fund. Approximately 61.7% of the total amount, \$3.00 million, is restricted for student activities, federal programs, energy projects, capital projects and debt service, and 38.0%, \$1.84 million, is available for the District's operating needs. The remaining amount is non-spendable.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

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

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)**

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

In both statements, the District's activities are shown in one category as governmental activities. The governmental activities of the District include services related to K-12 education. These activities are primarily supported through property taxes, Oregon's State School Fund, and other intergovernmental revenues.

**FUND FINANCIAL STATEMENTS**

Fund financial statements tell how the District financed services in the short-term as well as what remains for future spending. They also may give the reader some insights into the District's overall financial health. Fund financial statements report the District's operations in more detail than the government-wide financial statements by providing information about the District's most significant fund, the general fund.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds for the District are categorized as governmental funds.

Governmental funds account for the same functions as are reported as governmental activities in the government-wide financial statements. The governmental fund reporting focuses on how money flows in and out of funds and the balances left at year end that are available for spending. They are reported using the accounting method called "modified accrual" accounting, which measures cash and all other financial assets that can be readily converted to cash. This information is essential for preparation of and compliance with annual budgets.

We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the government statements.

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

The notes to the financial statements provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows exceeded assets and deferred outflows by \$ 1.25 million at the close of the most recent fiscal year.

Net Position				
At June 30, 2020 and 2019				
	Governmental Activities		Increase (Decrease)	Percent Change
	June 30, 2020	June 30, 2019 (as restated)		
Assets				
Current and other assets	\$ 6,122,208	\$ 3,865,467	\$ 2,256,741	58.4%
Capital assets	<u>8,651,275</u>	<u>7,431,225</u>	<u>1,220,050</u>	16.4%
Total assets	<u>14,773,483</u>	<u>11,296,692</u>	<u>3,476,791</u>	30.8%
Deferred outflows of resources	<u>5,002,845</u>	<u>5,656,225</u>	<u>(653,380)</u>	-11.6%
Liabilities				
Current liabilities	1,594,256	1,713,858	(119,602)	-7.0%
Long-term liabilities	<u>18,471,145</u>	<u>14,446,908</u>	<u>4,024,237</u>	27.9%
Total liabilities	<u>20,065,401</u>	<u>16,160,766</u>	<u>3,904,635</u>	24.2%
Deferred inflows of resources	<u>958,577</u>	<u>941,804</u>	<u>16,773</u>	1.8%
Net position				
Net investment in capital assets	6,017,964	5,267,486	750,478	14.2%
Restricted	693,566	623,641	69,925	11.2%
Unrestricted	<u>(7,959,180)</u>	<u>(6,040,780)</u>	<u>(1,918,400)</u>	-31.8%
Total net position	<u>\$ (1,247,650)</u>	<u>\$ (149,653)</u>	<u>\$ (1,097,997)</u>	-733.7%

A significant portion of the District's net position reflects its net investment in capital assets (e.g., buildings, vehicles, and equipment.) The District used the capital assets to provide services to students and other District residents, consequently, these assets are not available for future spending. The next category of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$7.96 million is unrestricted.

The District issued a direct placement bond of \$3 million in January 2020 for a land purchase and planned improvements for the new property and existing school facilities. This increased the District's cash balance and long-term liability significantly.

The changes in deferred outflows of resources and the increase in deferred inflows of resources is attributable to changes in the District's proportionate share of the Oregon Public Employees Retirement System (PERS) and Other Post-Employment Benefit (OPEB) liabilities.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Governmental activities decreased the District's net position by \$ 1.10 million in the current the fiscal year.

Changes in Net Position  
For the Years Ended June 30, 2020 and 2019

	Governmental Activities		Increase (Decrease)	Percent Change
	June 30, 2020	June 30, 2019 (as restated)		
Revenues				
Program revenues				
Charges for services	\$ 383,838	\$ 568,019	\$ (184,181)	-32.4%
Operating grants and contributions	1,028,282	1,113,263	(84,981)	-7.6%
Capital grants and contributions	655,034	516,700	138,334	26.8%
General revenues				
Property taxes	1,831,155	1,796,811	34,344	1.9%
State School Fund	10,132,700	9,291,869	840,831	9.0%
Common School Fund	127,146	138,457	(11,311)	-8.2%
Unrestricted intermediate and local sources	341,389	254,904	86,485	33.9%
Earnings on investments	74,521	68,747	5,774	8.4%
Total revenues	<u>14,574,065</u>	<u>13,748,770</u>	<u>825,295</u>	6.0%
Expenses				
Instruction	10,410,249	9,566,710	843,539	8.8%
Support Services	4,662,034	4,371,342	290,692	6.6%
Enterprise and community services	319,146	400,942	(81,796)	-20.4%
Facilities acquisition and construction	160,421	87,725	72,696	82.9%
Interest on long-term debt	120,212	84,502	35,710	42.3%
Total expenses	<u>15,672,062</u>	<u>14,511,221</u>	<u>1,160,841</u>	8.0%
Change in net position	<u>(1,097,997)</u>	<u>(762,451)</u>	<u>(335,546)</u>	-44.0%
Net position - Beginning	(149,653)	598,978	(748,631)	
Restatement	-	13,820	(13,820)	
Net position - Beginning, as restated	<u>(149,653)</u>	<u>612,798</u>	<u>(762,451)</u>	
Net position - Ending	<u>\$ (1,247,650)</u>	<u>\$ (149,653)</u>	<u>\$ (1,097,997)</u>	

The increase in revenues from the State School Fund is due to increased average daily membership. The increase in expenses for instruction and support services reflects increased instructional staffing to support the additional students and normal payroll increases.

Community services expenses decreased significantly from the prior year because food service operations were curtailed from March through June by the Governor's Executive Order to close schools to in-person learning due to COVID-19.

Facilities acquisition and construction expenses increased as the high school gym remodel, which began in June 2019, was completed during the summer.

**FUND FINANCIAL ANALYSIS**

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance measures the District's net resources available for appropriation in the next fiscal year. As of June 30, 2020, total fund balance of the governmental funds was \$4.85 million, of which \$1.84 million was unassigned. These amounts are available to use, in accordance with applicable restrictions on the nature of the expenditures.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**FUND FINANCIAL ANALYSIS (Continued)**

The General Fund is the major operating fund of the District. The fund's ending fund balance increased by \$3.02 million, which includes a restatement of prior year fund balance of \$403 thousand, to \$4.69 million during fiscal year 2019-20. The increase is due to the \$3 million 2020 Full Faith and Credit borrowing in relation to capital construction at the Woodard site.

Instructional expenditures increased \$843 thousand in total, driven by increases in wages and benefits, which include bargained step increases and cost of living.

Support services costs increased \$290 thousand, due primarily to increases in payroll and associated costs and investment in computer software and equipment to support the distance learning that occurred in the spring.

**BUDGETARY HIGHLIGHTS FOR THE GENERAL FUND**

The Adopted Budget was amended twice during the fiscal year, adding \$3.63 million in authorized general fund expenditure capacity to the adopted amount of \$13.3 million, primarily to accommodate the \$3 million Full Faith and Credit borrowing undertaken in January.

Excluding expenditures related to the \$3 million 2020 Full Faith and Credit borrowing, in fiscal year 2019-20 the District underspent the final General Fund budget by \$320 thousand not including contingency, approximately 2.4%. Salaries and associated payroll costs for Instruction and Support Services accounted for \$54 thousand of the underspent budget, while non-personnel expenditures made up the other \$266 thousand.

On March 8, 2020, the Governor declared a state of emergency due to the public health threat posed by COVID-19, and it was declared a global pandemic on March 11, 2020. The Governor issued an executive order on March 12, 2020 that directed public schools to remain closed state-wide. The order was extended on March 17, 2020.

As part of the Governor's order, schools were required to continue paying staff. Due to future economic uncertainty created by the pandemic, the District took steps to reduce expenditures in 2019-20 through staff furlough days in May and June, and implementation of a hiring freeze. This resulted in the aforementioned staff cost savings.

**CAPITAL ASSETS**

At June 30, 2020, the District had \$8.65 million invested in broad range of capital assets including land, building, equipment and vehicles. The changes in capital assets for the current fiscal year are due to the depreciation of capital assets, the purchase of a bus, and seismic work on the high school gym which began in June 2019 and was completed in September 2019. Further information about capital assets may be found in Note 4.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**DEBT ADMINISTRATION**

As of June 30, 2020, the District had \$5.05 million in long-term debt. The district's debt consists of Certificates of Participation (2001 and 2012), a QSCB Loan (2012), a SELP Loan from the Oregon Department of Energy (2012), six bus loans, and two land loans. In addition, the District issued a full faith and credit bond during the current fiscal year in the amount of \$3.00 million. Further information about long-term debt may be found in Note 5.

See Note 12 Restatement regarding reclassification of QSCB debt to more accurately reflect sinking fund payments.

**ECONOMIC FACTORS**

Economic indicators and labor market metrics declined in 2020, primarily due to the impacts of COVID-19 on businesses that were restricted or closed. Wildfires around the state caused extensive damage in 2020. As stated in the budget document, despite the uncertainty the future holds for our district, students and the programs that serve them are what matter.

**2020-21 BUDGET**

The budget for 2020-2021 has total appropriations of \$17.8 million. The 2020-2021 budget was adopted as the impact of COVID-19 had just hit Oregon schools. The required transition to a fully remote Comprehensive Distance Learning model was anticipated to impact the new Student Investment Account funding, and the number and attendance of registered students in the district. The Adopted budget anticipated a beginning fund balance of \$3.7 million.

The District sought and obtained voter approval of a \$4 million general obligation bond in November 2020, along with a matching state grant. Bond and grant proceeds will pay for the construction of school facilities, and other authorized uses.

**REQUESTS FOR INFORMATION**

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

Business Office, Corbett School District  
35800 E. Historic Columbia River Highway  
Corbett, Oregon 97019  
busmgr@corbett.k12.or.us

**BASIC FINANCIAL STATEMENTS**

**CORBETT SCHOOL DISTRICT NO. 39**  
 Multnomah County, Oregon

**STATEMENT OF NET POSITION**

**JUNE 30, 2020**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash and investments	\$ 5,122,681
Cash held by county	11,129
Receivables	403,056
Prepays	6,155
Inventory	7,221
Assets held in trust	465,000
Net other postemployment benefits asset	106,966
Capital assets:	
Not being depreciated	598,664
Being depreciated, net of accumulated depreciation	8,052,611
<b>TOTAL ASSETS</b>	<b><u>14,773,483</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred outflows related to pensions	4,918,081
Deferred outflows related to other postemployment benefits	84,764
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>5,002,845</u></b>
<b>LIABILITIES:</b>	
Current liabilities:	
Payables	698,924
Accrued payroll	414,974
Accrued interest	12,294
Long-term debt, due within one year	468,064
Total current liabilities	<u>1,594,256</u>
Noncurrent liabilities:	
Long-term debt, due after one year	4,583,087
Net pension liability	13,575,346
Total other postemployment benefits liability	312,712
<b>TOTAL LIABILITIES</b>	<b><u>20,065,401</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred inflows related to pensions	937,524
Deferred inflows related to other postemployment benefits	21,053
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>958,577</u></b>
<b>NET POSITION:</b>	
Net investment in capital assets	6,017,964
Restricted for	
Student activities	90,166
Federal programs	7,726
Energy projects	23,708
Debt service	465,000
Other postemployment benefits	106,966
Unrestricted	(7,959,180)
<b>TOTAL NET POSITION</b>	<b><u>\$ (1,247,650)</u></b>

*The notes to the basic financial statements are an integral part of this statement.*

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**STATEMENT OF ACTIVITIES****YEAR ENDED JUNE 30, 2020**

FUNCTIONS/PROGRAMS	Expense	Program Revenues		Net (Expense) Revenue and Change in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Instruction	\$ 10,410,249	\$ 288,255	\$ 780,651	\$ -	\$ (9,341,343)
Support Services	4,662,034	3,261	105,056	-	(4,553,717)
Enterprise and community services	319,146	92,322	99,031	-	(127,793)
Facilities acquisition and construction	160,421	-	-	655,034	494,613
Interest on long-term debt	120,212	-	43,544	-	(76,668)
<b>TOTALS</b>	<b>\$ 15,672,062</b>	<b>\$ 383,838</b>	<b>\$ 1,028,282</b>	<b>\$ 655,034</b>	<b>(13,604,908)</b>
<b>GENERAL REVENUES</b>					
					1,831,155
Property taxes					10,132,700
State School Fund					127,146
Common School Fund					341,389
Unrestricted intermediate and local sources					74,521
Earnings on investments					
<b>TOTAL GENERAL REVENUES</b>					<b>12,506,911</b>
<b>CHANGE IN NET POSITION</b>					<b>(1,097,997)</b>
<b>NET POSITION - BEGINNING</b>					<b>(163,473)</b>
<b>RESTATEMENT</b>					<b>13,820</b>
<b>NET POSITION - BEGINNING, as restated</b>					<b>(149,653)</b>
<b>NET POSITION - ENDING</b>					<b>\$ (1,247,650)</b>

The notes to the basic financial statements are an integral part of this statement.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

**JUNE 30, 2020**

	General Fund	Non-Major Governmental Funds	Total
<b>ASSETS</b>			
Cash and investments	\$ 4,971,607	\$ 151,074	\$ 5,122,681
Cash held by county	11,129	-	11,129
Receivables			
Accounts	256,303	90,244	346,547
Property taxes	56,509	-	56,509
Due from other funds	80,728	-	80,728
Prepays	6,155	-	6,155
Inventory	-	7,221	7,221
Assets held in trust	465,000	-	465,000
<b>TOTAL ASSETS</b>	<b>\$ 5,847,431</b>	<b>\$ 248,539</b>	<b>\$ 6,095,970</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Payables			
Accounts	\$ 664,550	\$ 1,790	\$ 666,340
Other	32,584	-	32,584
Accrued payroll	414,974	-	414,974
Due to other funds	-	80,728	80,728
<b>TOTAL LIABILITIES</b>	<b>1,112,108</b>	<b>82,518</b>	<b>1,194,626</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	45,754	-	45,754
<b>FUND BALANCES</b>			
Nonspendable	6,155	7,221	13,376
Restricted for			
Student activities	-	90,166	90,166
Federal programs	-	7,726	7,726
Energy projects	-	23,708	23,708
Capital projects	2,374,167	37,200	2,411,367
Debt service	465,000	-	465,000
Unassigned	1,844,247	-	1,844,247
<b>TOTAL FUND BALANCES</b>	<b>4,689,569</b>	<b>166,021</b>	<b>4,855,590</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 5,847,431</b>	<b>\$ 248,539</b>	<b>\$ 6,095,970</b>

*The notes to the basic financial statements are an integral part of this statement.*

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO STATEMENT OF NET POSITION**

**JUNE 30, 2020**

<b>FUND BALANCES</b>			\$ 4,855,590
Capital assets are not financial resources and therefore are not reported in the governmental funds:			
Cost, net of retirements	\$ 15,043,877		
Accumulated depreciation, net of retirements	<u>(6,392,602)</u>	8,651,275	
Certain assets and deferred outflows are not available to pay for current-period expenditures and, therefore, are not reported in the governmental funds:			
Net OPEB asset	106,966		
Deferred outflows related to pension	4,918,081		
Deferred outflows related to OPEB	84,764	5,109,811	
Liabilities not payable in the current year and deferred inflows not realized in the current year are not reported as governmental fund liabilities. These liabilities and deferred inflows consist of:			
Accrued interest payable	(12,294)		
Long-term debt	(5,051,151)		
Net pension liability	(13,575,346)		
Total OPEB liability	(312,712)		
Deferred inflows related to pension	(937,524)		
Deferred inflows related to OPEB	(21,053)	(19,910,080)	
A portion of the District's property taxes are collected after year-end but are not available soon enough to pay for the current year's operations, and therefore are not reported as revenue in the governmental funds.			<u>45,754</u>
<b>TOTAL NET POSITION</b>			<b><u>\$ (1,247,650)</u></b>

*The notes to the basic financial statements are an integral part of this statement.*

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**STATEMENT OF REVENUES, EXPENDITURES,  
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE**

**GOVERNMENTAL FUNDS**

**YEAR ENDED JUNE 30, 2020**

	General Fund	Non-Major Governmental Funds	Total
<b>REVENUES</b>			
Local sources:			
Property taxes	\$ 1,843,931	\$ -	\$ 1,843,931
Charges for services	154,560	229,278	383,838
Earnings on investments	74,521	-	74,521
Other	136,113	24,938	161,051
Intermediate sources	200,657	-	200,657
State sources	10,861,195	619,035	11,480,230
Federal sources	83,541	359,072	442,613
<b>TOTAL REVENUES</b>	<b>13,354,518</b>	<b>1,232,323</b>	<b>14,586,841</b>
<b>EXPENDITURES</b>			
Current:			
Instruction	8,247,749	422,748	8,670,497
Support services	4,054,129	1,131	4,055,260
Enterprise and community services	-	299,996	299,996
Facilities acquisition and construction	129,170	31,251	160,421
Capital Outlay:			
Support services	310,705	-	310,705
Facilities acquisition and construction	508,402	746,485	1,254,887
Debt service	432,200	-	432,200
<b>TOTAL EXPENDITURES</b>	<b>13,682,355</b>	<b>1,501,611</b>	<b>15,183,966</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(327,837)</b>	<b>(269,288)</b>	<b>(597,125)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Loan proceeds	3,211,694	-	3,211,694
Transfers in	25,000	288,526	313,526
Transfers out	(288,526)	(25,000)	(313,526)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,948,168</b>	<b>263,526</b>	<b>3,211,694</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>2,620,331</b>	<b>(5,762)</b>	<b>2,614,569</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,666,530</b>	<b>171,783</b>	<b>1,838,313</b>
<b>RESTATEMENT</b>	<b>402,708</b>	<b>-</b>	<b>402,708</b>
<b>FUND BALANCE - BEGINNING, as restated</b>	<b>2,069,238</b>	<b>171,783</b>	<b>2,241,021</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 4,689,569</b>	<b>\$ 166,021</b>	<b>\$ 4,855,590</b>

The notes to the basic financial statements are an integral part of this statement.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)  
AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES**

**YEAR ENDED JUNE 30, 2020**

<b>NET CHANGES IN FUND BALANCE</b>		<b>\$ 2,614,569</b>
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts are:		
Cost, net of retirements	\$ 1,565,592	
Depreciation expense	<u>(345,542)</u>	1,220,050
Certain inflows and outflows related debt are reported in the governmental funds but are not recognized as revenue or expense in the Statement of Activities		
Principal payments	324,282	
Net proceeds from long-term debt	<u>(3,211,694)</u>	(2,887,412)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Changes in accrued interest payable	(12,294)	
Changes in net other post employment benefit asset and total other post employment benefit liability and related deferred outflows and inflows, net of contributions	(35,249)	
Changes in net pension liability and related deferred outflows and inflows, net of contributions	<u>(1,984,885)</u>	(2,032,428)
Certain revenues that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds.		
Change in unavailable revenue - property taxes		<u>(12,776)</u>
<b>CHANGE IN NET POSITION</b>		<b><u>\$ (1,097,997)</u></b>

*The notes to the basic financial statements are an integral part of this statement.*

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Corbett School District No. 39 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the governing body and establishes governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

**Reporting Entity**

The District is organized under the general laws of the State of Oregon. The governing body is an elected Board of Directors of seven members. The District is the level of government financially accountable for all public education within its boundaries. As a result, all related activities have been included in the financial statements. There are various governmental agencies and special service districts which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities and accordingly their financial information is not included in these financial statements.

**Basis of Presentation**

**Government-wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the District. These statements include the governmental financial activities of the overall District. Governmental activities are financed primarily through property taxes, intergovernmental revenues, and charges for services. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. This includes interfund transfers occurring within governmental activities and interfund receivables and payables.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of its functions/programs. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to that function. Program revenues include: (1) charges to students or others for tuition, fees, rentals, material, supplies, or services provided, (2) operating grants and contributions and (3) capital grants and contributions. Revenues not classified as program revenues, including property taxes and state support, are presented as general revenues.

Net position is reported as restricted when constraints placed on net position use are either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**Fund Financial Statements**

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental fund:

General Fund - This fund accounts for the financial operations of the District not accounted for in any other fund. Principal sources of revenue are state sources, property taxes and earnings on investments. Expenditures are made for instruction, support services, facilities acquisition and construction, and debt service.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fund Financial Statements (Continued)**

In addition, the District maintains the Food Service Fund, Federal Programs Fund, Student Activities Fund, Energy Projects Fund, and the Capital Improvement Fund, to record revenues restricted to certain activities and the related expenditures.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported as transfers in and out. While reported in fund financial statements, interfund transfers are not included in government-wide financial statements.

**Measurement Focus and Basis of Accounting**

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Under terms of grant agreements, the District funds certain programs by a combination of specific cost reimbursement grants and general revenues. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and claims and judgments, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

**Use of Estimates**

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

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Appropriations and Budgetary Controls**

A budget is prepared and legally adopted for all funds on the modified accrual basis of accounting, with certain adjustments, in the main program categories as required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles.

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

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency. Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances that could not be determined at the time the budget was adopted. Expenditures for the fiscal year did not exceed appropriations in any fund.

**Cash and Investments**

The District considers investments with maturities of three months or less when purchased to be cash equivalents.

Investments in the State of Oregon Treasurer's Local Government Investment Pool (LGIP) are stated at cost which approximates fair value. Fair value in the LGIP is the same as the value of its pool shares. Other investments with maturities greater than three months at the time of purchase are stated at cost which approximates fair value.

The Oregon State Treasury administers the LGIP. It is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of, any fund. The LGIP is included in the Oregon Short Term Fund (OSTF), which was established by the State Treasurer. OSTF is not subject to SEC regulation. OSTF is subject to requirements established in Oregon Revised Statutes, investment policies adopted by the Oregon Investment Council, and portfolio guidelines established by the OSTF Board. The Governor appoints the members of the Oregon Investment Council and the OSTF Board. The OSTF issues a separate independent financial statement which can be obtained at The Office of the State Treasurer, 350 Winter Street NE, Suite 100, Salem, Oregon. The credit quality rating of this pool is unrated.

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

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Supply Inventories**

School food and other cafeteria supplies are stated at average invoice cost. Commodities purchased from the United States Department of Agriculture in the Food Service Fund are included in the District's inventories at USDA wholesale value. The District accounts for the inventory based on the consumption method. Under the consumption method, inventory is recorded when purchased and expenditures/expenses are recorded when inventory items are used. Donated commodities consumed during the year are reported as revenues and expenditures at their estimated fair value.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items both in the government-wide and fund financial statements.

**Capital Assets**

Capital assets are recorded at original cost or estimated original cost. Donated capital assets are recorded at their acquisition value on the date donated. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives: Building and Improvements over 10 to 50 years, and Vehicles and Equipment over 5 to 30 years.

**Retirement Plans**

Most of the District employees participate in Oregon Public Employees Retirement System (PERS). Contributions are made as required by the plan and are recorded as expense/expenditures. Pension benefits are explained in Note 6.

For the purpose of measuring the pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and addition to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable by PERS in accordance with benefit terms. PERS investments are reported at fair value.

**Other Post-Employment Benefits (OPEB) Plans**

The District is mandated to contribute to Retirement Health Insurance Accounts (RHIA) for eligible District employees who are members of PERS and were plan members before January 1, 2004. The plan was established by the Oregon Legislature.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Other Post-Employment Benefits (OPEB) Plans (Continued)**

Additionally, the District is required by Oregon Revised Statutes (ORS) 243.303 to offer retirees health insurance coverage on a self-pay basis for retirees and eligible dependents until they are Medicare eligible. The plan is actuarially determined, is reflected as a long-term liability in the government-wide financial statements and reflects the present value of expected future payments related to the "implicit subsidy". Related expenditures reflected in the governmental fund financial statements are limited to amounts that become due and payable as of the end of the fiscal year.

Both plans are accounted for under the provisions of GASB Statement No. 75. See Note 7 for additional information regarding the District's OPEB plans.

**Compensated Absences**

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All unused vacation pay is accrued when earned in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they are paid as a result of employee resignation or separation.

**Long-Term Debt**

In the government-wide financial statements, long-term debts are reported as liabilities in the Statement of Net Position. If applicable, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period incurred.

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

**Deferred Inflows and Outflows of Resources**

In addition to assets, the Statement of Net Position reports a separate section for Deferred Outflows of Resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position reports a separate section for Deferred Inflows of Resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Net Position**

Net position represents the difference between the District's total assets and deferred outflows and total liabilities and deferred inflows. District net position currently has three components:

*Net investment in capital assets* represents capital assets plus unspent bond proceeds less accumulated depreciation and outstanding principal of capital asset related debt.

*Restricted net position* represents net position upon which constraints have been placed, either externally by creditors, grantors, contributors, or others, or legally constrained by law.

*Unrestricted net position* represents net position that does not meet the definition of "restricted" or "net investment in capital assets".

**Fund Balance**

In the governmental financial statements, fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance definitions, from most to least restrictive are:

1. *Non-spendable fund balances* – Amounts that are not in spendable form or due to legal or contractual requirements. Examples of resources in this category are prepaid amounts or inventory.
2. *Restricted fund balances* – Amounts constrained to specific purposes by their providers (such as grantors or bond holders), through constitutional provisions or by enabling legislation. These are primarily amounts subject to externally enforceable legal restrictions.
3. *Committed fund balances* – Amounts constrained to specific purposes by resolution of the District's Board. The District's Board can modify or rescind a commitment at any time through passage of a new resolution. In order to commit fund balances the District must take formal action prior to the close of the fiscal year.
4. *Assigned fund balances* – Amounts the District intends to use for a specific purpose that are neither restricted nor committed are reported as assigned fund balance. Intent can be expressed by the Board or delegated authority to an official. An example of assignment is when the District's Board adopts the annual budget which includes funds identified as reserved for a specific purpose.
5. *Unassigned fund balance* – Amounts not included in other classifications above. The amount represents spendable fund balance that is not restricted, committed, or assigned in the General Fund. This classification is also used to report any deficit fund balance amounts in other governmental funds.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Restricted Resources**

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the District first applies the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the District first applies the expenditure toward restricted fund balance and then to other, less restrictive classifications, committed and then assigned fund balances, before using unassigned fund balances.

**Property Taxes**

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

Uncollected real and personal property taxes are reflected on the Statement of Net Position and the Balance Sheet as receivables. Uncollected taxes are deemed to be substantially collectible or recoverable through liens. All property taxes receivable are due from property owners within the District.

**Grants**

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

**2. CASH AND INVESTMENTS**

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and investments." In addition, cash and investments are separately held by the Student Activity Fund.

At June 30, 2020, the District's cash and investments are comprised of the following:

Deposits with financial institutions	\$ 1,117,415
State of Oregon Treasurer's Local	
Government Investment Pool (LGIP)	<u>4,005,266</u>
	<u><u>\$ 5,122,681</u></u>

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**2. CASH AND INVESTMENTS (Continued)**

**Deposits with Financial Institutions**

At June 30, 2020, the carrying amount of the District's deposits was \$1,117,415 and the bank balance was \$1,159,511. Federal Depository Insurance Corporation (the FDIC) insured \$250,000 of the bank balance. As required by Oregon Revised Statutes, deposits in excess of FDIC insurance were held at a qualified depository for public funds. All qualified depositories for public funds are included in the multiple financial institution collateral pool that is maintained by and in the name of the Office of State Treasurer. As a result, the District's remaining deposits in excess of FDIC insurance are considered to be fully collateralized.

**Investments**

State of Oregon statutes restrict the types of investments in which the District may invest. Authorized investments include obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, time certificates of deposit, certain commercial paper, and the State of Oregon Treasurer's Local Government Investment Pool (LGIP).

**Interest Rate Risk**

While the District has no formal policy regarding interest rate risk, the District follows the ORS governing cash management.

**Custodial Credit Risk**

The LGIP is subject to regulatory oversight by the Oregon Secretary of State. The LGIP is stated at cost, which approximates fair value and its share value. The Oregon State Treasurer maintains the Oregon Short-Term Fund, of which the LGIP is a part. It is not registered with the U.S. Securities and Exchange Commission. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board. The Oregon Short-Term Fund currently has no credit rating as assigned by the credit rating agencies.

**3. RECEIVABLES**

At June 30, 2020, the District's receivables are comprised of the following:

State and local grants	\$ 129,507
Federal grants	112,150
Common School Fund	63,272
Property taxes	56,509
Preschool and other tuition	40,194
Other	1,424
	<hr/>
	\$ 403,056

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**3. RECEIVABLES (Continued)**

Grants receivable is comprised of claims for reimbursement of costs under various federal and state grant programs. Amounts are periodically reviewed for collectability. At June 30, 2020, no allowance for doubtful accounts was considered necessary.

**4. CAPITAL ASSETS**

The changes in capital assets for the year ended June 30, 2020 are as follows:

	<u>June 30, 2019</u>	<u>Additions</u>	<u>Transfers</u>	<u>June 30, 2020</u>
Capital assets not being depreciated:				
Land	\$ 378,002	\$ 220,662	\$ -	\$ 598,664
Construction in progress	516,700	-	(516,700)	-
Total capital assets not being depreciated	<u>894,702</u>	<u>220,662</u>	<u>(516,700)</u>	<u>598,664</u>
Capital assets being depreciated:				
Buildings and improvements	10,885,005	1,204,266	516,700	12,605,971
Equipment	295,349	-	-	295,349
Vehicles	1,403,229	140,664	-	1,543,893
Total capital assets being depreciated	<u>12,583,583</u>	<u>1,344,930</u>	<u>516,700</u>	<u>14,445,213</u>
Less accumulated depreciation for:				
Buildings and improvements	(5,194,130)	(271,730)	-	(5,465,860)
Equipment	(213,344)	(9,276)	-	(222,620)
Vehicles	(639,586)	(64,536)	-	(704,122)
Total accumulated depreciation	<u>(6,047,060)</u>	<u>(345,542)</u>	<u>-</u>	<u>(6,392,602)</u>
Total capital assets being depreciated, net	<u>6,536,523</u>	<u>999,388</u>	<u>516,700</u>	<u>8,052,611</u>
Capital assets, net	<u>\$ 7,431,225</u>	<u>\$ 1,220,050</u>	<u>\$ -</u>	<u>\$ 8,651,275</u>

Depreciation expense for the year was charged to the following functions/programs:

Instruction	\$ 268,468
Support Services	<u>77,074</u>
	<u>\$ 345,542</u>

**5. LONG-TERM DEBT**

**Bonds Payable**

On June 1, 2001, the District entered into a financing arrangement as part of the Oregon School Board Association's FlexFund Program to accept \$250,000 of bond proceeds from the Bank of New York Mellon Trust Company, NA at interest rates between 3.50% and 5.75%. The proceeds were to make certain improvements to Corbett Middle School.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**5. LONG-TERM DEBT (Continued)**

**Bonds Payable (Continued)**

On February 7, 2012, the District entered into a financing agreement as part of the Oregon School Board Association's FlexFund Program to accept \$1,000,000 of Qualified School Construction Bonds (QSCB) proceeds from the Bank of New York Mellon Trust Company, NA. The proceeds were to remodel the Springdale School. While the agreement has an interest rate of 4.625%, the QSCBs allow the District to be eligible to receive subsidy payments to offset the related interest payments. In addition to interest payments, payable semi-annually on December 30 and June 30, the agreement requires the District to deposit amounts into a trust account every June 30 to make the principal payment at June 30, 2030 maturity. The deposits, held at the Bank of New York Mellon Trust Company, NA, had a fair value of \$465,000 at June 30, 2020 and are restricted to retire the debt.

On October 30, 2012, the District entered into a financing agreement as part of the Oregon School Board Association's FlexFund Program to accept \$650,000 of bond proceeds from the Bank of New York Mellon Trust Company, NA at interest rates between 0.50% and 4.00%. The proceeds were to remodel the Springdale School.

On January 31, 2020, the District entered into a Full Faith and Credit Financing agreement with Key Government Finance, Inc. to issue a direct placement bond for \$3,000,000 with an interest rate of 2.22%. The proceeds were to be used to acquire land and buildings and make certain improvements to the high school and middle school.

**Loans and Contracts Payable**

On November 4, 2011, the District entered into a loan agreement with the State of Oregon Department of Energy through their Small Scale Local Energy Loan Program (SELP) for \$583,136 with an interest rate of 3.50%. The proceeds from the loan are to make energy efficient updates through-out the District.

On November 20, 2015, the District received two loans from Santander Bank in the amount of \$106,944 and \$105,233, respectively, with an interest rate of 2.50%. The proceeds from the loan were used to purchase two 2016 Blue Bird School Buses, which serve as collateral for the debts.

On December 1, 2016, the District entered into a contract to purchase land with Jefferey and Cynthia Mershon in the amount of \$100,000 with an interest rate of 1.28%.

On September 15, 2017, the District received a loan from De Lage Landen Public Financing in the amount of \$109,937 with an interest rate of 2.87%. The proceeds from the loan were used to purchase a 2018 Blue Bird School Bus, which serves as collateral for the debt.

On October 15, 2018, the District received a loan from Santander Bank in the amount of \$74,693 with an interest rate of 3.95%. The proceeds from the loan were used to purchase one 2018 Chevy School Bus, which serves as collateral for the debt.

On March 18, 2019, the District received a loan from Santander Bank in the amount of \$111,354 with an interest rate of 3.75%. The proceeds from the loan were used to purchase one 2019 Bluebird Bus, which serves as collateral for the debt.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**5. LONG-TERM DEBT (Continued)**

**Loans and Contracts Payable (Continued)**

On November 21, 2019, the District entered into a contract to purchase land with Jefferey and Cynthia Mershon in the amount of \$100,000 with an interest rate of 1.28%.

On March 10, 2020, the District received a loan from Santander Bank in the amount of \$111,694 with an interest rate of 2.68%. The proceeds from the loan were used to purchase one 2021 Bluebird Bus, which serves as collateral for the debt.

The changes in long-term debt for the year ended June 30, 2020 are as follows:

	June 30, 2019 <u>(as restated)</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2020</u>
Bond payable				
2001B OSBA FlexFund	\$ 40,000	\$ -	\$ (20,000)	\$ 20,000
2012B OSBA FlexFund (QSBC)	1,000,000	-	-	1,000,000
2012C OSBA FlexFund	455,000	-	(30,000)	425,000
2020 FFC Bond	-	3,000,000	(97,592)	2,902,408
	<u>1,495,000</u>	<u>3,000,000</u>	<u>(147,592)</u>	<u>4,347,408</u>
Loans and contracts payable				
2011 SELP Loan	338,310	-	(38,761)	299,549
2015 Santander Bus Loan 1	22,177	-	(22,177)	-
2015 Santander Bus Loan 2	21,604	-	(21,604)	-
2016 Mershon Land Contract	50,636	-	(25,157)	25,479
2017 De Lage Landen Bus Loan	66,083	-	(21,406)	44,677
2018 Santander Bus Loan	58,575	-	(13,804)	44,771
2019 Santander Bus Loan	111,354	-	(16,746)	94,608
2019 Mershon Land Contract	-	100,000	-	100,000
2020 Santander Bus Loan	-	111,694	(17,035)	94,659
	<u>668,739</u>	<u>211,694</u>	<u>(176,690)</u>	<u>703,743</u>
	<u>\$ 2,163,739</u>	<u>\$ 3,211,694</u>	<u>\$ (324,282)</u>	5,051,151
			Less current portion	<u>(468,064)</u>
				<u>\$ 4,583,087</u>

The General Fund is typically used to liquidate long-term debt. Future maturities of principal and interest for long-term debt and required sinking fund deposits are as follows:

Year Ending June 30,	Bonds Payable			Loans and Contracts Payable		Totals		
	Principal	Interest	Sinking Fund Deposit	Principal	Interest	Principal	Interest	Sinking Fund Deposit
2021	\$ 312,412	\$ 127,121	\$ 55,556	\$ 155,652	\$ 20,588	\$ 468,064	\$ 147,709	\$ 55,556
2022	298,238	119,358	55,556	134,048	16,388	432,286	135,746	55,556
2023	304,192	112,503	55,556	114,744	12,385	418,936	124,888	55,556
2024	310,279	105,366	55,556	102,075	8,936	412,354	114,302	55,556
2025	321,502	98,094	55,556	79,225	5,981	400,727	104,075	55,556
2026-2030	2,715,785	373,442	277,780	117,999	3,792	2,833,784	377,234	277,780
2031-2032	85,000	5,200	-	-	-	85,000	5,200	-
Totals	<u>\$4,347,408</u>	<u>\$ 941,084</u>	<u>\$ 555,560</u>	<u>\$ 703,743</u>	<u>\$ 68,070</u>	<u>\$5,051,151</u>	<u>\$1,009,154</u>	<u>\$ 555,560</u>

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS**

**PERS Defined Benefit Pension Plan**

**Plan Description**

The District is a participating employer in the State of Oregon Public Employees Retirement System (PERS), a cost sharing multiple-employer defined benefit plan. All District employees are eligible to participate in the system after completing six months of service. All the benefits of PERS are established by the Oregon legislature pursuant to ORS Chapters 238 and 238A. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. OPERS issues a publicly available financial report that can be obtained at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

**Plan Benefits**

***Benefits provided under Chapter 238-Tier One / Tier Two***

*Pension Benefits.* The PERS retirement allowance is payable monthly for life. Members may select from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (1.67 percent for General Service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer. General Service employees may retire after reaching age 55. Tier One General Service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60. The plans are closed to new members hired on or after August 29, 2003.

*Death Benefits.* Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

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

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS (Continued)**

**PERS Defined Benefit Pension Plan (Continued)**

**Plan Benefits (Continued)**

***Benefits provided under Chapter 238 – Tier One/ Tier Two (Continued)***

*Benefit Changes After Retirement.* Members may choose to continue participation in their Variable Account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA will vary based on 1.25% on the first \$60,000 of annual benefit and 0.15% on the annual benefit above \$60,000.

***Benefits provided under Chapter 238A – OPSRP Pension Program***

*Pension Benefits.* This portion of OPSRP provides a life pension funded by employer contributions. Benefits are 1.5 percent multiplied by the number of years of service and the final average salary for General Service members who attain normal retirement age. Normal retirement age for General Service members is age 65, or age 58 with 30 years of retirement credit. A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

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

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

**Contributions**

PERS' funding policy provides for periodic member and employer contributions at rates established by the Public Employees Retirement Board, subject to limits set in statute. The rates established for member and employer contributions were approved based on the recommendations of the System's third-party actuary. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

The Districts' contribution rates based on a percentage of payroll, for the year ended June 30, 2020 were 31.97% of eligible payroll for Tier 1/Tier 2 members and 26.58% of eligible payroll for OPSRP members. Employer contributions for the year ended June 30, 2020 were \$1,728,811.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS (Continued)**

**PERS Defined Benefit Pension Plan (Continued)**

**Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2020, the District reported a liability of \$ 13,575,346 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 and rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the District's projected long-term contribution effort as compared to the total projected long-term contribution effort of all employers. At the June 30, 2019 measurement date, the District's proportion was 0.07848107%.

For the year ended June 30, 2020, the District recognized a pension expense of \$ 3,729,630 for the PERS Defined Benefit Pension Plan. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 748,640	\$ -
Changes in Assumptions	1,841,651	-
Net difference between projected and actual earnings on investments	-	384,847
Changes in proportionate share	215,382	552,677
Differences between District contributions and proportionate share of contributions	<u>383,597</u>	<u>-</u>
Total prior to post-measurement date contributions	3,189,270	937,524
Contributions subsequent to the measurement date	<u>1,728,811</u>	<u>-</u>
Total deferred outflows / inflows of resources	<u>\$ 4,918,081</u>	<u>\$ 937,524</u>

The \$1,728,811 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS (Continued)**

**PERS Defined Benefit Pension Plan (Continued)**

**Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

Year Ended June 30,	Net Deferred Outflow/ (Inflows) of Resources
2021	\$ 1,498,760
2022	147,910
2023	322,485
2024	268,487
2025	14,104
	\$ 2,251,746

**Actuarial Methods and Assumptions**

***Actuarial Valuations***

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method. Under this cost method, each active member's entry age present value of projected benefits is allocated over the member's service from their date of entry until their assumed date of exit, taking into consideration expected future compensation increases.

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2017
Measurement date	June 30, 2019
Experience study	2016, published July 26, 2017
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Inflation rate	2.50%
Investment rate of return	7.20%
Discount rate	7.20%
Projected salary increases	3.50%
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS (Continued)**

**PERS Defined Benefit Pension Plan (Continued)**

**Actuarial Methods and Assumptions (Continued)**

***Actuarial Valuations (Continued)***

Mortality

***Healthy retirees and beneficiaries:*** RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.

***Active member:*** RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and setbacks as described in the valuation.

***Disabled retirees:*** RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

The actuarial valuation calculations are based on the benefits provided under the terms of the plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

***Discount Rate***

The discount rate used to measure the total pension liability was 7.20% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, and those of the contributing employers, are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

***Depletion Date Projection***

GASB Statement No. 67 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS (Continued)**

**PERS Defined Benefit Pension Plan (Continued)**

**Actuarial Methods and Assumptions (Continued)**

***Assumed Asset Allocation***

<u>Asset Class/Strategy</u>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Debt Securities	15.0 %	25.0 %	20.0 %
Public Equity	32.5	42.5	37.5
Real Estate	9.5	15.5	12.5
Private Equity	14.0	21.0	17.5
Alternative Equity	0.0	12.5	12.5
Opportunity Portfolio	0.0	3.0	0.0
Total			<u>100.0 %</u>

***Long-Term Expected Rate of Return***

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption.

These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation*</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual Return (Geometric)</u>	<u>Standard Deviation</u>
Core Fixed Income	8.00 %	3.59 %	3.49 %	4.55 %
Short-Term Bonds	8.00	3.42	3.38	2.70
Bank/Leveraged Loans	3.00	5.34	5.09	7.50
High Yield Bonds	1.00	6.90	6.45	10.00
Large/Mid Cap US Equities	15.75	7.45	6.30	16.25
Small Cap US Equities	1.31	8.49	6.69	20.55
Micro Cap US Equities	1.31	9.01	6.80	22.90
Developed Foreign Equities	13.13	8.21	6.71	18.70
Emerging Market Equities	4.13	10.53	7.45	27.35
Non-US Small Cap Equities	1.88	8.67	7.01	19.75
Private Equity	17.50	11.45	7.82	30.00
Real Estate (Property)	10.00	6.15	5.51	12.00
Real Estate (REITS)	2.50	8.26	6.37	21.00
Hedge Fund of Funds - Diversified	2.50	4.36	4.09	7.80
Hedge Fund - Event-driven	0.63	6.21	5.86	8.90
Timber	1.88	6.37	5.62	13.00
Farmland	1.88	6.90	6.15	13.00
Infrastructure	3.75	7.54	6.60	14.65
Commodities	1.88	5.43	3.84	18.95
Assumed Inflation - Mean			2.50 %	1.85 %

\*Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, revised as of June 7, 2017.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS (Continued)**

**PERS Defined Benefit Pension Plan (Continued)**

**Actuarial Methods and Assumptions (Continued)**

***Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.20%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

Discount Rate:	<u>1% Decrease (6.2%)</u>	<u>Current Discount Rate (7.2%)</u>	<u>1% Increase (8.2%)</u>
Net Pension Liability	\$ 21,739,711	\$ 13,575,346	\$ 6,742,896

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

**PERS Defined Contribution Pension Plan**

**Pension Benefits**

Participants in PERS defined benefit pension plans also participate in their defined contribution plan. An Individual Account Program (IAP) becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. The accounts fall under Internal Revenue Code Section 401(a).

Upon retirement, a member of OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

**Death Benefits**

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

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**6. RETIREMENT PLANS (Continued)**

**PERS Defined Contribution Pension Plan (Continued)**

**Contributions**

Employees that are PERS members are required to make contributions of 6% of eligible payroll. The District has chosen to pay the employees' contributions to the plan for certain employees. For the year ended June 30, 2020, the District paid \$76,493 for contributions to the plan.

**Recordkeeping**

PERS contracts with VOYA Financial to maintain IAP participant records.

**Tax Sheltered Annuity**

The District offers its employees a tax-sheltered annuity program established pursuant to Section 403(b) of the Internal Revenue Code. Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. No contributions are required from the District. As of June 30, 2020, 23 employees were participating in the plan.

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS**

The other postemployment benefits (OPEB) for the District includes two separate plans. The District provides an implicit rate subsidy for retiree health insurance premiums, and a contribution to the State of Oregon's PERS cost-sharing multiple-employer defined health insurance benefit plan.

The District's two OPEB plans are presented in the aggregate on the Statement of Net Position. The amounts on the financial statements relate to the plans as follows:

	<u>Implicit Rate Subsidy Plan</u>	<u>PERS RHIA Plan</u>	<u>Totals</u>
Net OPEB Asset	\$ -	\$ 106,966	\$ 106,966
Deferred Outflow of Resources	81,473	3,291	84,764
Total OPEB Liability	312,712	-	312,712
Deferred Inflow of Resources	-	21,053	21,053
OPEB Expense (Benefit)	42,038	(14,043)	27,995

**CORBETT SCHOOL DISTRICT NO. 39**  
 Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS (Continued)**

**Implicit Rate Subsidy Plan**

**Plan Description and Benefits**

Per ORS 243.303, the District provides health insurance coverage on a self-pay basis for retirees and eligible dependents until they are Medicare eligible. Healthcare premiums rates must be based on all plan members, both active employees and retirees. The medical premium rates charged for coverage are typically less than actual expected retiree claim costs due to medical premium rates being determined by blending both active employee and retiree. This difference constitutes an implicit subsidy for OPEB. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements.

As of the valuation date of July 1, 2019, the following employees were covered by the benefit terms:

Active participants	90
Inactive participants	<u>1</u>
Total participants	<u><u>91</u></u>

**Total OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2020, the District reported total OPEB liability of \$312,712. The total OPEB liability was measured as of June 30, 2020 and determined by an actuarial valuation as of July 1, 2019. For the year ended June 30, 2020, the District recognized an OPEB expense of \$42,038. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 20,050	\$ -
Changes in Assumptions	<u>61,423</u>	<u>-</u>
Total deferred outflows / inflows of resources	<u><u>\$ 81,473</u></u>	<u><u>\$ -</u></u>

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS (Continued)**

**Implicit Rate Subsidy Plan (Continued)**

**Total OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (benefit) as follows:

Year Ended June 30,	Net Deferred Outflow/ (Inflows) of Resources
2021	\$ (12,231)
2022	(12,231)
2023	(12,231)
2024	(12,231)
2025	(12,231)
Thereafter	(20,318)
	<u>\$ (81,473)</u>

**Actuarial Methods and Assumptions**

***Actuarial Valuations***

The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	July 1, 2019
Measurement date	June 30, 2020
Experience study	2016, published July 26, 2017
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	2.25%, based on the 20-year general obligation bond yield index published by the Bond Buyer
General inflation rate	2.00%
Projected salary increases	3.50% plus adjustments for merit based on length of service
Healthcare cost trend rate	<b>Medical:</b> Starts at 5.00% in 2019, varies between 4.60% and 6.00% percent per year before decreasing to 4.50% in 2038
	<b>Dental and vision:</b> No implicit subsidy assumed due to dental or vision costs.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS (Continued)**

**Implicit Rate Subsidy Plan (Continued)**

**Actuarial Methods and Assumptions (Continued)**

**Actuarial Valuations (Continued)**

Actuarial assumptions (Continued):

Participation rate	50% of active employees enrolled in a medical plan.
Plan enrollment	Current and future retirees are assumed to remain enrolled in the plan in which they are currently enrolled, if any.
Beneficiaries	70% of future retirees electing coverage are assumed to cover a spouse as well. Males are assumed to be 3 years older than their female spouses. Actual marital status and ages as of the valuation date are used for current retirees. No impact of dependent children on the implicit subsidy.
Mortality	<b>Basic table:</b> Pub-2010 Teachers table, separate Employee/Healthy Annuitant, sex distinct, generational, no setback. Mortality rates for active male participants are 120% of the above rates, and for active female participants are 100% of the above rates. <b>Beneficiaries:</b> Pub-2010 General Employees table, Healthy Annuitant, sex distinct, generational, set back 12 months for males, no setback for females. <b>Improvement scale:</b> Unisex Social Security Data Scale (60-year average) with data through 2015.
Turnover, Disability, Retirements Rates	Based on valuation of benefits for PERS (see Note 6)

**Changes in Total OPEB Liability**

Balance as of June 30, 2019	\$ 250,537
Changes for the year	
Service cost	19,746
Interest	10,061
Changes of benefit terms	-
Differences between expected and actual experience	22,556
Changes of assumptions or other inputs	13,808
Benefit payments	(3,996)
Balance as of June 30, 2020	<u>\$ 312,712</u>

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS (Continued)**

**Implicit Rate Subsidy Plan (Continued)**

**Sensitivity of the Total OPEB Liability**

The following presents the District's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

	<u>1% Decrease (1.25%)</u>	<u>Current Discount Rate (2.25%)</u>	<u>1% Increase (3.25%)</u>
Discount Rate:			
Total OPEB Liability	\$ 340,691	\$ 312,712	\$ 286,471
	<u>1% Decrease (4.00% Grade Up to 5.00% then Down to 3.50%)</u>	<u>Current Cost Trend (5.00% Grade Up to 6.00% then Down to 4.50%)</u>	<u>1% Increase (6.00% Grade Up to 7.00% then Down to 5.50%)</u>
Healthcare Cost Trend:			
Total OPEB Liability	\$ 268,225	\$ 312,712	\$ 366,771

**PERS Retirement Health Insurance Account (RHIA)**

The District contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, or online at <https://www.oregon.gov/pers/EMP/Pages/Actuarial-Financial-Information.aspx>.

**Plan Benefits**

RHIA provides up to \$60 toward the monthly cost of health insurance for eligible PERS members. To be eligible to receive this monthly payment toward the premium costs the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS (Continued)**

**PERS Retirement Health Insurance Account (RHIA) (Continued)**

**Plan Benefits (Continued)**

A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

**Contributions**

The Districts' contributions rates based on a percentage of payroll, for the year ended June 30, 2020 were 0.06% of eligible payroll for Tier 1/Tier 2 members and 0.00% of eligible payroll for OPSRP members. Employer contributions for the year ended June 30, 2020 were \$3,210.

**Net OPEB Asset, OPEB Benefit, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2020, the District reported an asset of \$106,966 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017 and rolled forward to June 30, 2019. The District's proportion of the net OPEB asset was based on the District's projected long-term contribution effort as compared to the total projected long-term contribution effort of all employers. At the June 30, 2019 measurement date, the District's proportion was 0.05535483%.

For the year ended June 30, 2020, the District recognized an OPEB benefit of \$14,043 for the PERS RHIA. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ -	\$ 14,106
Changes in Assumptions	-	111
Net difference between projected and actual earnings on investments	-	6,602
Changes in proportionate share	81	234
Total prior to post-measurement date contributions)	81	21,053
Contributions subsequent to the measurement date	3,210	-
Total deferred outflows / inflows of resources	\$ 3,291	\$ 21,053

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS (Continued)**

**PERS Retirement Health Insurance Account (RHIA) (Continued)**

**Net OPEB Asset, OPEB Benefit, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

The \$3,210 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (benefit) as follows:

<u>Year Ended June 30,</u>	<u>Net Deferred Outflow/ (Inflows) of Resources</u>
2021	\$ (10,796)
2022	(9,628)
2023	(1,228)
2024	680
	<u>\$ (20,972)</u>

**Actuarial Methods and Assumptions**

Other than the methods and assumption discussed below, the actuarial methods and assumptions are consistent with those disclosed for the PERS Defined Benefit Pension Plan. See Note 6 for additional information on Actuarial Assumptions and Methods, including the Discount Rate, Assumed Asset Allocation, Long-Term Expected Rate of Return.

**Actuarial Valuations**

The total OPEB liability in the December 31, 2017 actuarial valuation was determined using an assumed retiree participation rate of 35% for healthy retirees and 20% of disabled retirees. Healthcare cost trend rates are not applicable as ORS stipulates \$60 monthly payment for healthcare insurance.

**Depletion Date Projection**

GASB Statement No. 74 generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**7. OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS (Continued)**

**PERS Retirement Health Insurance Account (RHIA) (Continued)**

**Actuarial Methods and Assumptions (Continued)**

***Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate***

The following presents the District's proportionate share of the net OPEB asset calculated using the discount rate of 7.20%, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage point lower (6.20%) or 1-percentage-point higher (8.2%) than the current rate:

Discount Rate:	<u>1% Decrease (6.2%)</u>	<u>Current Discount Rate (7.2%)</u>	<u>1% Increase (8.2%)</u>
Net OPEB Asset	\$ 82,926	\$ 106,966	\$ 127,449

The RHIA plan is unaffected by health care cost trends since the benefit is limited to a \$60 monthly payment toward Medicare companion insurance premiums. Consequently, disclosure of a healthcare cost trend analysis is not applicable.

***OPEB Plan Fiduciary Net Position***

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PERS financial report.

**8. TERMINATION BENEFITS**

**Supervisory and Confidential Employees**

If a supervisory or confidential employee that has worked for the District for more than 10 consecutive years gives notice to the Superintendent at least 90 days prior to retirement, retires, and is receiving benefits under PERS, the employee is eligible for an early retirement program. The program includes medical and dental single-party coverage at a rate not to exceed the rate in the certified contract for 48 consecutive months. Additionally, the retired employee will receive monthly payments of 1/12 of 1.5% of the last annual salary for each full year of service to the District to a maximum of 12% for a maximum period of 48 months. The monthly payments are terminated as of the end of the month at the earliest that the retired employee dies, the retired employee qualifies for social security, or 48 payments are made. For the year ended June 30, 2020, the District made \$15,759 in payments related to this early retirement program.

**Licensed Employees**

As part of the collective bargaining agreement for licensed employees, the District offered a severance incentive. Licensed employees that are between 5 years prior to full PERS eligibility and 4 years after PERS eligibility that retire or resign with 60 days prior notice are eligible for a \$24,000 payment. For the year ended June 30, 2020, the District made \$38,554 in payments related to this severance incentive.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**8. TERMINATION BENEFITS (Continued)**

**Classified Employees**

In September 2018, the District offered an early retirement incentive to certain classified employees, that if they met certain terms and condition, retired prior to January 1, 2019, and continued working through June 30, 2020, the District would pay 66.6% of the employee's PERS contribution directly to the employee based on their monthly salary and the number of hours worked. During the year ending June 30, 2020, the District made \$5,436 in payments related to this early retirement incentive.

**9. INTERFUND BALANCES AND TRANSFERS**

The composition of interfund balances as of June 30, 2020 is as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 80,728	\$ -
Non-Major Funds	-	80,728
Totals	<u>\$ 80,728</u>	<u>\$ 80,728</u>

The outstanding balances between funds results from grant awards which require the expenditure of funds prior to reimbursement, causing a due to other funds and due from other funds until reimbursement is received.

Interfund transfers were made to provide resources as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 25,000	\$ 288,526
Non-Major Funds	288,526	25,000
Totals	<u>\$ 313,526</u>	<u>\$ 313,526</u>

The \$25,000 transfer from the Energy Projects Fund to the General Fund was to purchase energy saving products and improvements as part of the Energy Efficient Schools Program. The \$103,526 transfer from the General Fund to the Food Service Fund was to support the food service program. The \$185,000 transfer from the General Fund to the Capital Improvement Fund was to reserve funds for significant facility acquisition, maintenance, and improvements.

**10. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft or damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District does not engage in risk financing activities where the risk is retained (self-insurance). Settlements have not exceeded insurance coverage for any of the preceding three years ended June 30, 2020.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**

**YEAR ENDED JUNE 30, 2020**

**11. COMMITMENTS AND CONTINGENCIES**

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

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

The District, in the regular course of business, is a defendant in various lawsuits. The likely outcome of these lawsuits is not presently determinable; however, in the opinion of the District's management the resolution of these matters will not have a material adverse effect on the financial condition of the District.

At June 30, 2020, approximately 82.1% of the District's employees were covered by one of two collective bargaining agreements the District has with employees. While these agreements expired June 30, 2020, new collective bargaining agreements for July 1, 2020 to June 30, 2023 were approved.

**12. RESTATEMENT**

Prior-period adjustments were made to correct for understatements of assets held in trust and long-term liabilities. As of July 1, 2019, the cumulative effect was an increase of \$ 13,820 to beginning net position for Governmental Activities and an increase of \$402,708 to beginning fund balance for the General Fund.

**13. SUBSEQUENT EVENT**

On November 3, 2020, the voters approved the District issuing up to \$4,000,000 of general obligation bonds to finance certain capital projects and refinance the debt related to the purchase of land and improvements. Upon issuance of the bonds, the District is eligible to receive up to \$4,000,000 of matching grant funds from the State of Oregon. As of the issuance of the financial statements, the bonds had not been issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES), AND CHANGES IN FUND BALANCE - BUDGET AND ACTUALS****GENERAL FUND****YEAR ENDED JUNE 30, 2020**

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 1,843,000	\$ 1,843,000	\$ 1,843,931	\$ 931
Local sources	419,700	419,700	365,194	(54,506)
Intermediate sources	201,200	201,200	200,657	(543)
State school fund	9,779,954	10,134,854	10,132,700	(2,154)
State sources	649,233	775,123	728,495	(46,628)
Federal sources	42,622	42,622	83,541	40,919
<b>TOTAL REVENUES</b>	<b>12,935,709</b>	<b>13,416,499</b>	<b>13,354,518</b>	<b>(61,981)</b>
<b>EXPENDITURES</b>				
Instruction	8,235,359	8,317,729	8,247,749	69,980
Support services	4,019,709	4,477,400	4,364,834	112,566
Facilities acquisition and construction	40,000	3,093,380	637,572	2,455,808
Debt Service	347,900	487,756	432,200	55,556
Operating Contingency	660,892	561,765	-	561,765
<b>TOTAL EXPENDITURES</b>	<b>13,303,860</b>	<b>16,938,030</b>	<b>13,682,355</b>	<b>3,255,675</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(368,151)</b>	<b>(3,521,531)</b>	<b>(327,837)</b>	<b>3,193,694</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan proceeds	115,000	3,215,000	3,211,694	(3,306)
Transfers in	25,000	25,000	25,000	-
Transfers out	(340,000)	(340,000)	(288,526)	51,474
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(200,000)</b>	<b>2,900,000</b>	<b>2,948,168</b>	<b>48,168</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(568,151)</b>	<b>(621,531)</b>	<b>2,620,331</b>	<b>3,241,862</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,613,151</b>	<b>1,666,531</b>	<b>1,666,530</b>	<b>(1)</b>
<b>RESTATEMENT</b>	<b>-</b>	<b>-</b>	<b>402,708</b>	<b>402,708</b>
<b>FUND BALANCE - BEGINNING, as restated</b>	<b>1,613,151</b>	<b>1,666,531</b>	<b>2,069,238</b>	<b>402,707</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,045,000</b>	<b>\$ 1,045,000</b>	<b>\$ 4,689,569</b>	<b>\$ 3,644,569</b>

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**SCHEDULE OF THE PROPORTIONATE SHARE OF NET PENSION  
LIABILITY (ASSET) - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**LAST TEN YEARS**

<u>Fiscal Year</u> <sup>1</sup>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2020	0.07848107%	\$ 13,575,346	\$ 6,150,338	220.7%	80.2%
2019	0.08128783%	12,314,036	5,977,140	206.0%	82.1%
2018	0.08542246%	11,514,980	6,056,983	190.1%	83.1%
2017	0.08611782%	12,928,284	6,190,790	208.8%	80.5%
2016	0.07357420%	4,224,234	4,448,673	95.0%	91.9%
2015	0.06638067%	(1,504,660)	3,309,801	-45.5%	103.6%
2014	0.06638067%	3,387,503	3,993,964	84.8%	92.0%
2013	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
2012	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
2011	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>

<sup>1</sup>Measurement date is one year in arrears.

<sup>2</sup>10-year trend information required by GASB Statement 68 will be presented prospectively.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF PENSION CONTRIBUTIONS –  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**LAST TEN YEARS**

<u>Fiscal Year</u>	<u>Contractually required contributions</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
2020	\$ 1,728,811	\$ 1,728,811	\$ -	\$ 6,370,567	27.1%
2019	1,416,216	1,416,216	-	6,150,338	23.0%
2018	1,331,102	1,331,102	-	5,977,140	22.3%
2017	1,131,812	1,131,812	-	6,056,983	18.7%
2016	1,140,569	1,140,569	-	6,190,790	18.4%
2015	1,107,454	1,107,454	-	4,448,673	24.9%
2014	800,398	800,398	-	3,309,801	24.2%
2013	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2012	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2011	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>

<sup>1</sup>10-year trend information required by GASB Statement 68 will be presented prospectively.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF THE PROPORTIONATE SHARE OF NET OPEB  
LIABILITY (ASSET) - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**LAST TEN YEARS**

<u>Fiscal Year</u> <sup>1</sup>	<u>Proportion of the net OPEB liability (asset)</u>	<u>Proportionate share of the net OPEB liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total OPEB liability</u>
2020	0.05535483%	\$ (106,966)	\$ 6,150,338	-1.7%	144.4%
2019	0.05508308%	(61,488)	5,977,140	-1.0%	124.0%
2018	0.05599488%	(23,369)	6,056,983	-0.4%	108.9%
2017	0.05767113%	15,661	6,190,790	0.3%	N/A <sup>2</sup>
2016	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
2015	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
2014	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
2013	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
2012	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
2011	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>

<sup>1</sup>Measurement date is one year in arrears.

<sup>2</sup>10-year trend information required by GASB Statement 75 will be presented prospectively.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF OPEB CONTRIBUTIONS –  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**LAST TEN YEARS**

<u>Fiscal Year</u>	<u>Contractually required contributions</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
2020	\$ 3,210	\$ 3,210	\$ -	\$ 6,370,567	0.1%
2019	27,877	27,877	-	6,150,338	0.5%
2018	26,439	26,439	-	5,977,140	0.4%
2017	28,275	28,275	-	6,056,983	0.5%
2016	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2015	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2014	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2013	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2012	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2011	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>

<sup>1</sup>10-year trend information required by GASB Statement 75 will be presented prospectively.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF CHANGES IN TOTAL OPEB  
LIABILITY AND RELATED RATIOS - IMPLICIT RATE SUBSIDY**

**LAST TEN YEARS**

Fiscal Year	Beginning total OPEB liability	Service costs	Interest	Differences between expected and actual experience	Changes of assumptions or other inputs	Benefit payments	Ending total OPEB liability	Covered payroll	Total OPEB liability as a percentage of covered payroll
2020	\$ 250,537	\$19,746	\$10,061	\$ 22,556	\$ 13,808	\$ (3,996)	\$ 312,712	\$6,236,991	5.0%
2019	161,581	19,079	8,791	-	65,531	(4,445)	250,537	6,161,241	4.1%
2018	142,334	13,653	5,594	-	-	-	161,581	6,261,170	2.6%
2017	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2016	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2015	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2014	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2013	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2012	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>
2011	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>	N/A <sup>1</sup>

<sup>1</sup>10-year trend information required by GASB Statement 75 will be presented prospectively.

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**1. BUDGET**

Required Supplementary Information includes budgetary comparisons for the General Fund. The budgetary comparison information for all other funds can be found in Other Supplementary Information which follows this section. Oregon Local Budget Law requires that budgets be adopted for substantially all funds. The District prepares and adopts budgets for all funds using the modified accrual basis of accounting, with certain adjustments.

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency. Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances that could not be determined at the time the budget was adopted.

Supplemental budgets less than 10% of fund's budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of a fund's original budget requires hearing before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels) with Board approval. During the year, there were three supplemental budgets for the General Fund. Appropriations lapse at the end of each fiscal year.

**2. OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)**

**Pension**

Changes to the plan provisions, assumptions, and other information can be found at <https://www.oregon.gov/pers/EMP/Pages/GASB.aspx>.

**Other Post-Employment Benefits (OPEB)**

Retirement Health Insurance Account (RHIA). Changes to the plan provisions, assumptions, and other information can be found at <https://www.oregon.gov/pers/EMP/Pages/GASB.aspx>.

**3. IMPLICIT RATE SUBSIDY PLAN**

The District has no assets accumulated in a trust to pay benefits related to the District' Implicit Subsidy Plan.

The changes since the prior valuation include a reduction in the discount rate (from 3.75% to 2.25%) to reflect the current municipal bond rates, modifications to premium rates to reflect anticipated experience and current Oregon law, and demographic assumptions were revised to more closely match the most recent experience study for PERS.

**OTHER SUPPLEMENTARY INFORMATION**

**CORBETT SCHOOL DISTRICT NO. 39**  
 Multnomah County, Oregon

**COMBINING SCHEDULE OF BALANCE SHEETS**

**NON-MAJOR GOVERNMENTAL FUNDS**

**JUNE 30, 2020**

	Special Revenue Funds	Capital Projects Fund Capital Improvements Fund	Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and investments	\$ 113,874	\$ 37,200	\$ 151,074
Accounts Receivables	90,244	-	90,244
Inventory	7,221	-	7,221
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b><u>\$ 211,339</u></b>	<b><u>\$ 37,200</u></b>	<b><u>\$ 248,539</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payables	\$ 1,790	\$ -	\$ 1,790
Due to other funds	80,728	-	80,728
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES</b>	<b><u>82,518</u></b>	<b><u>-</u></b>	<b><u>82,518</u></b>
<b>FUND BALANCES</b>			
Nonspendable	7,221	-	7,221
Restricted	121,600	37,200	158,800
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUND BALANCES</b>	<b><u>128,821</u></b>	<b><u>37,200</u></b>	<b><u>166,021</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 211,339</u></b>	<b><u>\$ 37,200</u></b>	<b><u>\$ 248,539</u></b>

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCE**

**NON-MAJOR GOVERNMENTAL FUNDS**

**YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds	Capital Projects Fund Capital Improvements Fund	Total
<b>REVENUES</b>			
Local sources:			
Charges for services	\$ 229,278	\$ -	\$ 229,278
Other	24,938	-	24,938
State sources	9,001	610,034	619,035
Federal sources	359,072	-	359,072
<b>TOTAL REVENUES</b>	<b>622,289</b>	<b>610,034</b>	<b>1,232,323</b>
<b>EXPENDITURES</b>			
Current:			
Instruction	422,748	-	422,748
Support services	1,131	-	1,131
Enterprise and community services	299,996	-	299,996
Facilities acquisition and construction	-	31,251	31,251
Capital Outlay:			
Facilities acquisition and construction	-	746,485	746,485
<b>TOTAL EXPENDITURES</b>	<b>723,875</b>	<b>777,736</b>	<b>1,501,611</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(101,586)</b>	<b>(167,702)</b>	<b>(269,288)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	103,526	185,000	288,526
Transfers out	(25,000)	-	(25,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>78,526</b>	<b>185,000</b>	<b>263,526</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(23,060)</b>	<b>17,298</b>	<b>(5,762)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>151,881</b>	<b>19,902</b>	<b>171,783</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 128,821</b>	<b>\$ 37,200</b>	<b>\$ 166,021</b>

**CORBETT SCHOOL DISTRICT NO. 39**  
 Multnomah County, Oregon

**COMBINING SCHEDULE OF BALANCE SHEETS**

**NON-MAJOR SPECIAL REVENUE FUNDS**

**JUNE 30, 2020**

	Food Service Fund	Federal Programs Fund	Student Activities Fund	Energy Projects Fund	Total
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ 90,166	\$ 23,708	\$ 113,874
Accounts Receivables	10,984	79,260	-	-	90,244
Inventory	7,221	-	-	-	7,221
<b>TOTAL ASSETS</b>	<b>\$ 18,205</b>	<b>\$ 79,260</b>	<b>\$ 90,166</b>	<b>\$ 23,708</b>	<b>\$ 211,339</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payables	\$ 1,790	\$ -	\$ -	\$ -	\$ 1,790
Due to other funds	9,194	71,534	-	-	80,728
<b>TOTAL LIABILITIES</b>	<b>10,984</b>	<b>71,534</b>	<b>-</b>	<b>-</b>	<b>82,518</b>
<b>FUND BALANCES</b>					
Nonspendable	7,221	-	-	-	7,221
Restricted	-	7,726	90,166	23,708	121,600
<b>TOTAL FUND BALANCES</b>	<b>7,221</b>	<b>7,726</b>	<b>90,166</b>	<b>23,708</b>	<b>128,821</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 18,205</b>	<b>\$ 79,260</b>	<b>\$ 90,166</b>	<b>\$ 23,708</b>	<b>\$ 211,339</b>

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, OTHER  
FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCE**

**NON-MAJOR SPECIAL REVENUE FUNDS**

**YEAR ENDED JUNE 30, 2020**

	Food Service Fund	Federal Programs Fund	Student Activities Fund	Energy Projects Fund	Total
<b>REVENUES</b>					
Local sources:					
Charges for services	\$ 92,322	\$ -	\$ 136,956	\$ -	\$ 229,278
Other	2,500	-	-	22,438	24,938
State sources	9,001	-	-	-	9,001
Federal sources	87,530	271,542	-	-	359,072
<b>TOTAL REVENUES</b>	<b>191,353</b>	<b>271,542</b>	<b>136,956</b>	<b>22,438</b>	<b>622,289</b>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	270,410	152,338	-	422,748
Support services	-	1,131	-	-	1,131
Enterprise and community services	299,996	-	-	-	299,996
<b>TOTAL EXPENDITURES</b>	<b>299,996</b>	<b>271,541</b>	<b>152,338</b>	<b>-</b>	<b>723,875</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(108,643)</b>	<b>1</b>	<b>(15,382)</b>	<b>22,438</b>	<b>(101,586)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	103,526	-	-	-	103,526
Transfers out	-	-	-	(25,000)	(25,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>103,526</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>	<b>78,526</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(5,117)</b>	<b>1</b>	<b>(15,382)</b>	<b>(2,562)</b>	<b>(23,060)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>12,338</b>	<b>7,725</b>	<b>105,548</b>	<b>26,270</b>	<b>151,881</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 7,221</b>	<b>\$ 7,726</b>	<b>\$ 90,166</b>	<b>\$ 23,708</b>	<b>\$ 128,821</b>

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES), AND CHANGES IN FUND BALANCE - BUDGET AND ACTUALS**

**FOOD SERVICE FUND**

**YEAR ENDED JUNE 30, 2020**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local sources	\$ 125,000	\$ 125,000	\$ 94,822	\$ (30,178)
State sources	5,000	5,000	9,001	4,001
Federal sources	121,000	121,000	87,530	(33,470)
<b>TOTAL REVENUES</b>	<b>251,000</b>	<b>251,000</b>	<b>191,353</b>	<b>(59,647)</b>
<b>EXPENDITURES</b>				
Enterprise and community services	406,000	418,338	299,996	118,342
<b>TOTAL EXPENDITURES</b>	<b>406,000</b>	<b>418,338</b>	<b>299,996</b>	<b>118,342</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(155,000)</b>	<b>(167,338)</b>	<b>(108,643)</b>	<b>58,695</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	155,000	155,000	103,526	(51,474)
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(12,338)</b>	<b>(5,117)</b>	<b>7,221</b>
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>12,338</b>	<b>12,338</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,221</b>	<b>\$ 7,221</b>

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES), AND CHANGES IN FUND BALANCE - BUDGET AND ACTUALS**

**FEDERAL PROGRAMS FUND**

**YEAR ENDED JUNE 30, 2020**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 302,284	\$ 302,284	\$ 271,542	\$ (30,742)
<b>EXPENDITURES</b>				
Instruction	292,284	292,284	270,410	21,874
Support services	10,000	10,000	1,131	8,869
Operating Contingency	7,726	7,726	-	7,726
<b>TOTAL EXPENDITURES</b>	<b>310,010</b>	<b>310,010</b>	<b>271,541</b>	<b>38,469</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<b>(7,726)</b>	<b>(7,726)</b>	<b>1</b>	<b>7,727</b>
<b>FUND BALANCE - BEGINNING</b>	<b>7,726</b>	<b>7,726</b>	<b>7,725</b>	<b>(1)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,726</b>	<b>\$ 7,726</b>

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES), AND CHANGES IN FUND BALANCE - BUDGET AND ACTUALS**

**STUDENT ACTIVITIES FUND**

**YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local sources	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 136,956</u>	<u>\$ (163,044)</u>
<b>EXPENDITURES</b>				
Instruction	<u>300,000</u>	<u>300,000</u>	<u>152,338</u>	<u>147,662</u>
Operating Contingency	<u>106,457</u>	<u>105,548</u>	<u>-</u>	<u>105,548</u>
<b>TOTAL EXPENDITURES</b>	<u>406,457</u>	<u>405,548</u>	<u>152,338</u>	<u>253,210</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE</b>	<u>(106,457)</u>	<u>(105,548)</u>	<u>(15,382)</u>	<u>90,166</u>
<b>FUND BALANCE - BEGINNING</b>	<u>106,457</u>	<u>105,548</u>	<u>105,548</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,166</u>	<u>\$ 90,166</u>

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES), AND CHANGES IN FUND BALANCE - BUDGET AND ACTUALS**

**ENERGY PROJECTS FUND**

**YEAR ENDED JUNE 30, 2020**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local sources	\$ 23,000	\$ 23,000	\$ 22,438	\$ (562)
<b>EXPENDITURES</b>				
Facilities acquisition and construction	26,349	24,271	-	24,271
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(3,349)	(1,271)	22,438	23,709
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(25,000)	(25,000)	(25,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	(28,349)	(26,271)	(2,562)	23,709
<b>FUND BALANCE - BEGINNING</b>	28,349	26,271	26,270	(1)
<b>FUND BALANCE - ENDING</b>	\$ -	\$ -	\$ 23,708	\$ 23,708

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING  
SOURCES (USES), AND CHANGES IN FUND BALANCE - BUDGET AND ACTUALS**

**CAPITAL IMPROVEMENTS FUND**

**YEAR ENDED JUNE 30, 2020**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
State sources	\$ 750,000	\$ 750,000	\$ 610,034	\$ (139,966)
<b>EXPENDITURES</b>				
Support services	204,006	164,902	-	164,902
Facilities acquisition and construction	750,000	790,000	777,736	12,264
<b>TOTAL EXPENDITURES</b>	<b>954,006</b>	<b>954,902</b>	<b>777,736</b>	<b>177,166</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(204,006)</b>	<b>(204,902)</b>	<b>(167,702)</b>	<b>37,200</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	185,000	185,000	185,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(19,006)</b>	<b>(19,902)</b>	<b>17,298</b>	<b>37,200</b>
<b>FUND BALANCE - BEGINNING</b>	<b>19,006</b>	<b>19,902</b>	<b>19,902</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,200</b>	<b>\$ 37,200</b>

**OTHER SCHEDULES**

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**SCHEDULE OF REVENUES BY FUNCTION - ALL FUNDS**

**YEAR ENDED JUNE 30, 2020**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<b>Revenue from Local Sources</b>			
1110 Ad Valorem Taxes Levied by District	\$ 1,841,648	\$ -	\$ -
1190 Penalties and Interest on Taxes	2,283	-	-
1311 Regular Day School Tuition - From Individuals	124,049	-	-
1500 Earnings on Investments	74,521	-	-
1600 Food Service	-	92,322	-
1700 Extracurricular Activities	2,050	136,956	-
1910 Rentals	550	-	-
1920 Contributions and Donations From Private Sources	25,465	2,500	-
1940 Services Provided Other Local Education Agencies	27,911	-	-
1960 Recovery of Prior Years' Expenditure	1,500	-	-
1990 Miscellaneous	109,148	22,438	-
<b>Total Revenue from Local Sources</b>	<b>2,209,125</b>	<b>254,216</b>	<b>-</b>
<b>Revenue from Intermediate Sources</b>			
2101 County School Funds	657	-	-
2102 General ESD Revenue	200,000	-	-
<b>Total Revenue from Intermediate Sources</b>	<b>200,657</b>	<b>-</b>	<b>-</b>
<b>Revenue from State Sources</b>			
3101 State School Fund - General Support	10,134,897	-	-
3102 State School Fund - School Lunch Match	(2,197)	2,197	-
3103 Common School Fund	127,146	-	-
3299 Other Restricted Grants-in-Aid	601,349	6,804	610,034
<b>Total Revenue from State Sources</b>	<b>10,861,195</b>	<b>9,001</b>	<b>610,034</b>
<b>Revenue from Federal Sources</b>			
4100 Unrestricted Revenue Direct From the Federal Government	43,544	-	-
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)	241	-	-
4500 Restricted Revenue From the Federal Government Through the State	39,756	359,072	-
<b>Total Revenue from Federal Sources</b>	<b>83,541</b>	<b>359,072</b>	<b>-</b>
<b>Revenue from Other Sources</b>			
5100 Long Term Debt Financing Sources	3,211,694	-	-
5200 Interfund Transfers	25,000	103,526	185,000
5400 Resources - Beginning Fund Balance	2,069,238	151,881	19,902
<b>Total Revenue from Other Sources</b>	<b>5,305,932</b>	<b>255,407</b>	<b>204,902</b>
<b>Grand Totals</b>	<b>\$ 18,660,450</b>	<b>\$ 877,696</b>	<b>\$ 814,936</b>

**CORBETT SCHOOL DISTRICT NO. 39**  
Multnomah County, Oregon

**SCHEDULE OF EXPENDITURES BY FUNCTION/OBJECT**

**YEAR ENDED JUNE 30, 2020**

	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
<b>GENERAL FUND</b>								
<b>Instruction Expenditures</b>								
111 Elementary, K-5 or K-6	\$ 2,849,327	\$ 1,706,936	\$ 1,030,695	\$ 31,048	\$ 71,492	\$ -	\$ 9,156	\$ -
113 Elementary Extracurricular	268	-	-	165	103	-	-	-
121 Middle/Junior High Programs	1,162,890	731,357	401,224	8,795	21,290	-	224	-
122 Middle/Junior High School Extracurricular	49,126	29,989	16,513	1,376	-	-	1,248	-
131 High School Programs	1,840,694	1,067,599	602,941	53,493	109,871	-	6,790	-
132 High School Extracurricular	299,107	78,402	34,873	157,614	16,060	-	12,158	-
140 Pre-Kindergarten Programs	205,530	121,501	76,173	4,204	3,652	-	-	-
1220 Restrictive Programs for Students w/ Disabilities	189,378	45,911	31,451	111,583	433	-	-	-
1250 Less Restrictive Programs for Students w/ Disabilities	1,268,667	734,308	406,718	74,421	25,432	-	27,788	-
1280 Alternative Education	281,408	155,035	89,240	37,073	60	-	-	-
1291 English Second Language Programs	101,354	26,553	9,057	31,366	34,258	-	120	-
<b>Total Instruction Expenditures</b>	<b>8,247,749</b>	<b>4,697,591</b>	<b>2,698,885</b>	<b>511,138</b>	<b>282,651</b>	<b>-</b>	<b>57,484</b>	<b>-</b>
<b>Support Services Expenditures</b>								
2110 Attendance and Social Work Services	34,936	-	-	32,590	-	-	2,346	-
2120 Guidance Services	76,095	40,032	29,828	4,044	2,191	-	-	-
2130 Health Services	36,236	22,925	9,752	-	1,745	-	1,814	-
2150 Speech Pathology and Audiology Services	64,981	49,179	15,612	165	25	-	-	-
2160 Other Student Treatment Services	73,617	46,035	26,430	150	937	-	65	-
2210 Improvement of Instruction Services	89,165	60,977	26,572	500	558	-	558	-
2230 Assessment & Testing	66,002	6,036	997	-	58,969	-	-	-
2240 Instructional Staff Development	28,025	-	-	27,080	909	-	36	-
2310 Board of Education Services	395,223	-	31,511	43,778	2,474	150,943	166,517	-
2320 Executive Administration Services	526,110	297,158	177,396	13,186	32,655	-	5,715	-
2410 Office of the Principal Services	854,112	500,651	304,365	15,157	27,994	-	5,945	-
2520 Fiscal Services	138,536	49,932	43,864	26,499	3,234	-	15,007	-
2540 Operation and Maintenance of Plant Services	784,830	254,150	144,772	317,558	47,015	19,098	2,237	-
2550 Student Transportation Services	778,963	318,628	238,126	31,410	49,672	140,664	463	-
2570 Internal Services	134,117	-	-	33,303	92,412	-	8,402	-
2640 Staff Services	130,610	-	130,610	-	-	-	-	-
2660 Technology Services	153,276	54,416	36,044	17,721	37,577	-	7,518	-
<b>Total Support Services Expenditures</b>	<b>4,364,834</b>	<b>1,700,119</b>	<b>1,215,879</b>	<b>563,141</b>	<b>358,367</b>	<b>310,705</b>	<b>216,623</b>	<b>-</b>
<b>Facilities Acquisition and Construction Expenditures</b>								
4150 Building Acquisition, Construction, and Improvement Svcs	637,572	-	-	77,385	-	508,402	51,785	-
<b>Other Uses Expenditures</b>								
5100 Debt Service	432,200	-	-	-	-	-	432,200	-
5200 Transfers of Funds	288,526	-	-	-	-	-	-	288,526
<b>Total Other Uses Expenditures</b>	<b>720,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>432,200</b>	<b>288,526</b>
<b>General Fund Totals</b>	<b>\$ 13,970,881</b>	<b>\$ 6,397,710</b>	<b>\$ 3,914,764</b>	<b>\$ 1,151,664</b>	<b>\$ 641,018</b>	<b>\$ 819,107</b>	<b>\$ 758,092</b>	<b>\$ 288,526</b>
<b>SPECIAL REVENUE FUND</b>								
<b>Instruction Expenditures</b>								
1122 Middle/Junior High School Extracurricular	\$ 38,757	\$ -	\$ -	\$ -	\$ 38,757	\$ -	\$ -	\$ -
1132 High School Extracurricular	113,581	-	-	-	113,581	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	156,828	91,821	64,983	24	-	-	-	-
1272 Title I	113,582	71,716	41,058	808	-	-	-	-
<b>Total Instruction Expenditures</b>	<b>422,748</b>	<b>163,537</b>	<b>106,041</b>	<b>832</b>	<b>152,338</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services Expenditures</b>								
2210 Improvement of Instruction Services	1,131	-	-	1,131	-	-	-	-
<b>Enterprise and Community Services Expenditures</b>								
3100 Food Services	299,996	76,456	47,852	6,027	164,966	-	4,695	-
<b>Other Uses Expenditures</b>								
5200 Transfers of Funds	25,000	-	-	-	-	-	-	25,000
<b>Total Other Uses Expenditures</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>Special Revenue Fund Totals</b>	<b>\$ 748,875</b>	<b>\$ 239,993</b>	<b>\$ 153,893</b>	<b>\$ 7,990</b>	<b>\$ 317,304</b>	<b>\$ -</b>	<b>\$ 4,695</b>	<b>\$ 25,000</b>
<b>CAPITAL PROJECTS FUND</b>								
<b>Facilities Acquisition and Construction Expenditures</b>								
4150 Building Acquisition, Construction, and Improvement Svcs	\$ 777,736	\$ -	\$ -	\$ 29,524	\$ -	\$ 746,485	\$ 1,727	\$ -

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SUPPLEMENTAL INFORMATION REQUIRED  
BY THE OREGON DEPARTMENT OF EDUCATION**

**YEAR ENDED JUNE 30, 2020**

**A. Energy Bill for Heating - All Funds**

Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions and Objects.

	Objects 325, 326, 327*
Function 2540	\$ 185,279
Function 2550	\$ 5,813

**B. Replacement of Equipment - General Fund:**

\$ -
------

Includes all General fund expenditures object 542, except for the following exclusions:

Exclude these functions:

- 1113 Elementary Co-curricular Activities
- 1122 Middle School Co-curricular Activities
- 1132 High School Co-curricular Activities
- 1140 Pre-Kindergarten
- 1300 Continuing Education
- 1400 Summer School
- 2550 Pupil Transportation
- 3100 Food Service
- 3300 Community Services
- 4150 Construction

*\*Object code 327 (water and sewage) has been added to Part A to be included in the Function 2540 and 2550 totals.*

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<b>PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:</b>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	n/a	\$ 27,678
National School Lunch Program	10.555	n/a	56,162
Donated Commodities	10.555	n/a	<u>3,690</u>
Total Child Nutrition Cluster			<u>87,530</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<b>PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:</b>			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	53771	155,452
Special Education Grants to States	84.027	56621	<u>1,376</u>
Total Special Education Cluster (IDEA)			<u>156,828</u>
Title I Grants to Local Educational Agencies	84.010	53240	92,654
Supporting Effective Instruction State Grants	84.367	53502	10,929
Student Support and Academic Enrichment Program	84.424	54492	<u>10,000</u>
<b>TOTAL PASSED THROUGH OREGON DEPARTMENT OF EDUCATION</b>			<u>270,411</u>
<b>PASSED THROUGH OREGON DEPARTMENT OF HEALTH SERVICES:</b>			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	154900	<u>39,756</u>
<b>PASSED THROUGH GRESHAM-BARLOW SCHOOL DISTRICT:</b>			
English Language Acquisition State Grants	84.365	GBSD	<u>1,131</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u>311,298</u>
<b>FEDERAL FINANCIAL ASSISTANCE GRAND TOTAL</b>			<u>\$ 398,828</u>
<b>Reconciliation to the financial statements</b>			
Schedule of Expenditures of Federal Awards			\$ 398,828
Medicare revenue			241
Federal interest subsidy			<u>43,544</u>
Total revenue from federal sources			<u>\$ 442,613</u>

**CORBETT SCHOOL DISTRICT NO. 39**

Multnomah County, Oregon

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JUNE 30, 2020**

**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net assets of the District.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. INDIRECT COST RATE**

The District has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**4. SUBRECIPIENTS**

The District does not pass-through federal awards to any subrecipients.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH OREGON STATE REGULATIONS**



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH OREGON STATE REGULATIONS**

Board of Directors  
Corbett School District No. 39  
Corbett, Oregon

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Corbett School District No. 39, Multnomah County, Oregon, (the District), as of and for the year ended June 30, 2020, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 12, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-330 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-330 of the Minimum Standards for Audits of Oregon Municipal Corporations except as follows:

- In our test sample of 12 teachers out of a population of 58 teachers, the District misreported years of experience for seven teachers. On a net basis, the District under reported four years of service in the District, under reported five years of service in Oregon, and under reported one year of service outside of Oregon.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH OREGON STATE REGULATIONS (Continued)**

Board of Directors  
Corbett School District No. 39

**COMPLIANCE (Continued)**

- While notices were posted on the District's website, the required notices for the regular meetings to adopt supplemental budgets on December 18, 2019 and February 19, 2020 were not published, as defined in 294.311(35), in accordance with ORS 294.471(3).

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as communicated in a separate letter to management dated February 12, 2021, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider certain deficiencies as communicated in a separate letter to management dated February 12, 2021 be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider certain deficiencies as communicated in a separate letter to management dated February 12, 2021 to be significant deficiencies.

**PURPOSE OF THIS REPORT**

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

*Talbot, Kowala & Warwick LLP*

Portland, Oregon  
February 12, 2021



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February 12, 2021

To Management and the Board of Directors  
Corbett School District No. 39  
Corbett, Oregon

In planning and performing our audit of the financial statements of Corbett School District No. 39, Multnomah County, Oregon (the District) as of June 30, 2020 and for the year then ended, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

*A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the District's internal control to be material weaknesses:

- While performing audit procedures, it was noted that the capital asset workpapers prepared by the District had not been reviewed. This lack of review resulted in the expensing of \$539,010 of capital outlay rather than being recorded as capital assets. The District should implement a review of capital asset workpapers to prevent or detect and correct a material error in financial reporting.
- While performing audit procedures, it was noted the deposits made to a sinking fund were accounted for as debt service expenditures. This resulted in an adjusting entry, which included a restatement of prior year balances in the General Fund and Governmental Activities, to record assets held in trust of \$465,000 and an increase in long-term debt of \$444,444. The District should review debt agreements to ensure that transactions are recorded appropriately.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be significant deficiencies:

- While performing audit procedures over cash balances, we noted that there appeared to be unresolved variances in the June 30, 2020 bank reconciliation, including some relating to outstanding checks that were dated between 2014 and 2020. Additionally, there was no evidence of review for the bank reconciliation selected to determine if internal controls over the cash transaction cycle were implemented as designed. The District should implement policies and procedures to investigate and resolve any variances discovered while reconciling bank statement to its accounting records. The District should also ensure that a documented review of bank reconciliations is performed timely to prevent or detect and correct possible misstatements due to error or fraud.
- While performing audit procedures, we noted that cash receipt processing and the recording of transactions for the Student Activities process did not follow the District's policies and procedures for other cash receipts and transactions. The District appears to lack controls over cash receipts related to Student Activities and all Student Activities transactions were recorded outside of the District's accounting system and with an adjustment recorded in the District's accounting system only at year end. While bank reconciliation and procedures to record the transactions at year end could detect and correct possible misstatements, all of the District's cash receipts and accounting records should have controls to prevent or detect and correct misstatements due to error or fraud timely.
- While performing audit procedures, we noted that the District appears to lack the processes, and related controls, to reconcile accrued payroll liability accounts. The District should implement policies and procedures to reconcile all balance sheet accounts, including accrued payroll liabilities, on a regular basis and include controls that would prevent or detect and correct misstatements due to error or fraud.
- While performing procedures as required by the State of Oregon, TKW noted that the District appeared to lack controls over reporting teacher experience. Out of the District's 58 teachers for the prior year, TKW selected a sample of 12 teachers and found errors in number years of experience reported to the Oregon Department of Education for seven of the teachers selected. The District should implement policies and procedures to ensure that information reported to the State is accurate.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Talbot, Kowala & Warwick LLP*

Portland, Oregon  
February 12, 2021



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Board of Directors  
Corbett School District No. 39  
Corbett, Oregon

Attention: Michelle Vo, Board Chair

This letter is to inform the Board of Directors of Corbett School District No. 39, Multnomah County, Oregon, (the District) about significant matters related to the conduct of our audit as of and for the year ended June 30, 2020, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

### **The Respective Responsibilities of the Auditor and Management**

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated July 24, 2020. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

### **Overview of the Planned Scope and Timing of the Financial Statement Audit**

We have issued a separate communication dated July 24, 2020 regarding the planned scope and timing of our audit and have discussed with you our identification of significant risks of material misstatement.

### **Significant Accounting Practices, Including Policies, Estimates and Disclosures**

Under accounting principles generally accepted in the United States of America, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. We are not aware of any significant accounting policies or their applications that were initially selected or changed during the year.

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates.

- Depreciation, as described in Note 1 of the Notes to Basic Financial Statements, is computed on the straight-line method based on the estimated useful lives of the individual assets.
- Donated Capital Assets, as described in Note 1 of the Notes to Basic Financial Statement, are recorded at their estimated acquisition cost on the date donated.
- Net Pension Liability and Related Outflows and Inflows, as described in Note 6 of the Notes to Basic Financial Statements, are actuarially determined based on information provided by the District from Oregon Public Employees Retirement System (PERS) and on assumptions determined by PERS.

- Net Other Postemployment Benefits asset and related deferred outflows and inflows, as described in Note 7 of the Notes to Basic Financial Statements, are based on an actuarial valuation prepared using information provided by the District to PERS or to the District's actuary.

### Audit Adjustments

Management corrected the following material misstatements that were identified as a result of our audit procedures:

Description	Effect - Increase (Decrease)				
	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Beginning Equity	Revenue	Expense / Expenditure
GOVERNMENTAL ACTIVITIES					
To correct long-term liabilities and record assets held in trust	\$ 465,000	\$ 444,444	\$ 13,820	\$ 6,736	\$ -
To correct capital assets	499,390	-	-	-	(499,390)
GENERAL FUND					
To correct debt service and record assets held in trust	465,000	-	402,708	6,736	(55,556)

### Uncorrected Misstatements

We identified the following uncorrected misstatements that management has concluded are not, individually or in the aggregate, material to the basic financial statements. We agree with management's conclusion in that regard.

Description	Effect - Increase (Decrease)				
	Assets & Deferred Outflows	Liabilities & Deferred Inflows	Beginning Equity	Revenue	Expense / Expenditure
GOVERNMENTAL ACTIVITIES					
To correct cash balances	\$ 22,199	\$ 14,754	\$ 7,445	\$ -	\$ -
To correct accrued payroll	-	270,128	-	-	270,128
GENERAL FUND					
To correct cash balances	22,199	14,754	7,445	-	-
To correct accrued payroll	-	270,128	-	-	270,128

### Internal Control Matters

We have issued a separate communication dated February 12, 2021 regarding certain deficiencies in internal control that we identified during the planning or performance of our audit of the financial statements.

### Consultation With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

## Recently Issued Accounting Standards

The Governmental Accounting Standards Board (GASB) has recently issued the following statements:

- **GASB Statement No. 84, *Fiduciary Activities***

This Statement will be effective for fiscal years beginning after December 15, 2019. The Statement establishes criteria for identifying fiduciary activities of all state and local governments and clarifies whether and how business-type activities should report their fiduciary activities. It also provides that governments should report activities meeting certain criteria in a fiduciary fund in the basic financial statements and present a statement of fiduciary net position and a statement of changes in fiduciary net position. The Statement describes four fiduciary funds that should be reported, if applicable: pension/employee benefit trust funds; investment trust funds; private purpose trust funds; and custodial funds with fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

- **GASB Statement No. 87, *Leases***

This Statement will be effective for fiscal years beginning after December 15, 2021 for all leases other than short-term leases. Among other things, the Statement requires that government lessees:

- Recognize the following: (a) a lease liability and (b) an intangible asset representing the lessee's right to use the leased asset; and
- Report in its financial statements: (a) amortization expense for using the leased asset over the shorter of the term of the lease or the useful life of the underlying asset, (b) interest expense on the lease liability and (c) note disclosures about the lease.

Under this Statement, government lessors must:

- Recognize: (a) a lease receivable and (b) a deferred inflow of resources and continue to report the leased asset in its financial statements; and
- Report in its financial statements: (a) lease revenue, recognized over the term of the lease, corresponding with the reduction of the deferred inflow, (b) interest income on the receivable; and (c) note disclosures about the lease.

- **GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period***

This Statement will be effective for fiscal years beginning after December 15, 2021, with earlier application encouraged. Implementation of this Statement was delayed by one year by GASB Statement 95.

For financial statements prepared using the economic resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expense in the period in which the cost is incurred. Such interest cost should not be capitalized.

For financial statements prepared using the current financial resource measurement focus, interest incurred before the end of a construction period should continue to be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

- **GASB Statement No. 90, *Majority Equity Interest***

This Statement will be effective for fiscal years beginning after December 15, 2019, with earlier application encouraged. Implementation of this Statement was delayed by one year by GASB Statement 95. For a majority equity interest in a legally separate entity that does not meet the definition of an investment, Statement 90 requires a government to report the legal separate entity as a component unit.

- **GASB Statement No. 91, *Conduit Debt Obligations***  
This Statement will be effective for fiscal years beginning after December 15, 2021, with earlier application encouraged. Implementation of this Statement was delayed by one year by GASB Statement 95. This Statement clarifies what is a conduit debt obligation and eliminates the option for government issuers to recognize conduit debt obligations.
- **GASB Statement No. 92, *Omnibus 2020***  
This Statement will be effective for fiscal years beginning after June 15, 2021, with earlier application encouraged. Implementation of this Statement was delayed by one year by GASB Statement 95. This Statement includes guidance addressing various accounting and financial reporting issues identified during the implementation and application of certain GASB pronouncements.
- **GASB Statement No. 93, *Replacement of Interbank Offered Rates***  
The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of Statement 93 are now effective for reporting periods beginning after June 15, 2021, with earlier application encouraged. Implementation of certain provisions of this Statement were delayed by one year by GASB Statement 95. This Statement includes guidance addressing various accounting and financial reporting issues identified during the implementation and application of certain GASB pronouncements.
- **GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***  
This Statement will be effective for reporting periods beginning after June 15, 2022. The Statement provides guidance to improve accounting and financial reporting for public-private and public-public partnership arrangements (commonly referred to as P3s) and availability payment arrangements (APAs). It has guidance for P3 arrangements, including those that are outside of the scope of the GASB's existing literature for those transactions, namely Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements, and Statement No. 87, Leases. The Statement also makes certain improvements to the guidance previously included in Statement 60 and provides accounting and financial reporting guidance for APAs.
- **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***  
This Statement will be effective for fiscal years beginning after June 15, 2022. The Statement provides accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs). It is based on the standards established in Statement 87, Leases.
- **GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32***  
The component unit determination provisions of this Statement are effective immediately. Other provisions are effective for periods beginning after June 15, 2021. The Statement requires that, for purposes of determining whether a primary government is financially accountable for a potential component unit (except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or other employee benefit plan), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically performs. Appointment of a voting majority is a criterion in existing standards used to determine whether a legally separate entity should be incorporated into the government's financial statements.

Also, the financial burden criterion in GASB Statement No. 84, *Fiduciary Activities*, will be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in GASB Statement No. 67, *Financial Reporting for Pension Plans*, para 3, or GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, para 3. It also requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and clarifies that GASB Statement No. 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

### **Management Representations**

Attached is a copy of the management representation letter.

### **Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This report is intended solely for the information and use of the Board of Directors and is not intended to be, and should not be, used by anyone other than this specified party.

A handwritten signature in blue ink that reads "Talbot, Kowala & Warwick LLP". The signature is written in a cursive, flowing style.

Portland, Oregon  
February 12, 2021

DAN WOLD  
Interim Superintendent  
ROBIN LINDEEN-BLAKELEY  
Deputy Clerk  
CINDY DULEY  
Business Manager  
MICHELLE DAWKINS  
K-5 Principal  
RHIANNON YOUNG  
MS Assistant Principal  
KATHY CHILDRESS  
Secondary Principal  
LORI LUNA  
CAPS Principal



**CORBETT SCHOOL DISTRICT  
NO. 39**

35800 E. Historic Columbia River Highway  
Corbett, Oregon 97019-9629

Administrative Office 503-261-4200  
Grade School 503-261-4236  
Middle/High School 503-261-4226  
Fax 503-695-3641  
CAPS 503-261-4294

February 18, 2021

Oregon Secretary of State,  
Audits Division  
255 Capitol St. NE, Suite #500  
Salem, OR 97310

**Plan of Action for Corbett School District #39**

Corbett School District #39 respectfully submits this corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2020. The audit was completed by the independent auditing firm Talbot, Korvola & Warwick, LLP. The plan of action was adopted by the Corbett School District Board of Directors on February 17, 2021 with Resolution \_\_\_\_\_.

**1. Deficiency #1- Material Weakness – Capital asset work papers**

- a. While performing audit procedures, it was noted that the capital asset work papers prepared by the District had not been reviewed. This lack of review resulted in the expensing of \$539,010 of capital outlay rather than being recorded as capital assets. The District should implement a review of capital asset work papers to prevent or detect and correct a material error in financial reporting.
- b. Plan of Action: District will review the capital asset reporting methodology, particularly the transition of construction in progress into capital assets upon project completion. Prior to submitting trial balance to auditors, District will review capital assets reporting thoroughly.
- c. Timeframe: Summer 2021

**2. Deficiency #2 – Material Weakness – Debt service reporting**

- a. While performing audit procedures, it was noted the deposits made to a sinking fund were accounted for as debt service expenditures. This resulted in an adjusting entry, which included a restatement of prior year balances in the General Fund and Governmental Activities, to record assets held in trust of \$465,000 and an increase in long-term debt of \$444,444. The District should review debt agreements to ensure that transactions are recorded appropriately.
- b. Plan of Action: District has reviewed all other outstanding debt contracts and found no other instances of this debt service reporting error. In the 2019-20 Financial Report, the District restated the sinking fund payments for all years since the 2012 debt inception to be in

accordance with GAAP. District will review future debt agreements for sinking fund and defeasance provisions and account for them accordingly.

- c. Timeframe: Complete as of Feb 10, 2021

### 3. Deficiency #3 – Significant Deficiency – Bank Reconciliations

- a. While performing audit procedures over cash balances, we noted that there appeared to be unresolved variances in the June 30, 2020 bank reconciliation, including some relating to outstanding checks dated between 2014 and 2020. Additionally, there was no evidence of review for the bank reconciliation selected to determine if internal controls over the cash transaction cycle were implemented as designed. The District should implement policies and procedures to investigate and resolve any variances discovered while reconciling the bank statement to its accounting records. The District should also ensure that a documented review of bank reconciliations are performed timely to prevent or detect and correct possible misstatements due to error or fraud.
- b. Plan of Action: District acknowledges there has been ongoing unresolved variances since 2014. The Business Manager will perform a comprehensive review and resolution of all outstanding items by the end of this fiscal year. Additionally, District acknowledges lack of evidence of review of the monthly bank reconciliation reports. Going forward, District will require evidence of review by the Superintendent or designee.
- c. Timeframe: Outstanding Checks review – June 30, 2021. Bank reconciliation reports evidence of review – Implemented October 2020.

### 4. Deficiency #4 – Significant Deficiency – Cash Receipting Student Funds

- a. While performing audit procedures, we noted that cash receipt processing and the recording of transactions for the Student Activities process did not follow the District's policies and procedures for other cash receipts and transactions. The District appears to lack controls over cash receipts related to Student Activities and all Student Activities transactions were recorded outside of the District's accounting system and with an adjustment recorded in the District's accounting system only at year end. While bank reconciliation and procedures to record the transactions at year end could detect and correct possible misstatements, all of the District's cash receipts and accounting records should have controls to prevent or detect and correct misstatements due to error or fraud timely.
- b. Plan of Action: The District acknowledges some risk inherent in maintaining its student activity bookkeeping outside of BusinessPlus, in the SchoolBooks system, and would rate this as a low risk, conventionally undertaken by school districts. The risk is mitigated by monthly activity reports to each budget-holder, allowing the timely resolution of questions on erroneous or missing items, and by daily reporting on cash account balances maintained by the Business Manager. Going forward, budget-holders will be asked to provide evidence of review of the monthly reports and the Business Manager will be copied on the monthly reports. Additionally, the District will develop Cash Handling Guidelines and a Cash Counting Template to be shared with school event organizers.
- c. Timeframe: by April 21, 2021

5. Deficiency #5 – Significant Deficiency – Accrued Payroll Liabilities

- a. While performing audit procedures, we noted that the District appears to lack the processes, and related controls, to reconcile accrued payroll liability accounts. The District should implement policies and procedures to reconcile all balance sheet accounts, including accrued payroll liabilities, on a regular basis and include controls that would prevent or detect and correct misstatements due to error or fraud.
- b. Plan of Action: District will take action on recommendation to develop additional processes and controls to reconcile all balance sheet accounts on a regular basis and include controls that would prevent or detect and correct misstatements due to error or fraud.
- c. Timeframe: by June 30, 2021

6. Deficiency #6 – Significant Deficiency – Teacher Experience Reporting

- a. While performing procedures as required by the State of Oregon, TKW noted that the District appeared to lack controls over reporting teacher experience. Out of the District's 58 teachers for the prior year, TKW selected a sample of 12 teachers and found errors in number years of experience reported to the Oregon Department of Education for seven of the teachers selected. On a net basis, the District under reported four years of service in the District, under reported five years of service in Oregon, and under reported one year of service outside of Oregon. The District should implement policies and procedures to ensure that information reported to the State is accurate.
- b. Plan of Action: District will undertake complete review of all licensed staff experience.
- c. Timeframe: by June 30, 2021

7. Deficiency #7 – Compliance Exception

- a. While notices were posted on the District's website, the required notices for the regular meetings to adopt supplemental budgets on December 18, 2019 and February 19, 2020 were not published, as defined in 294.311(35), in accordance with ORS 294.471(3).
- b. Plan of Action: District will publish supplemental budget meeting notices in accordance with this expanded interpretation in the newspaper 5-30 days prior to the meeting.
- c. Timeframe: Implemented as of Feb 17, 2021.

Corrective Action Plan Adoption Signatures

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Corbett School Board Chair, Michelle Vo

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Interim Superintendent, Dan Wold

This plan is to be adopted by the Board through motion or resolution on February 17, 2021 and submitted to the Secretary of State within 30 days of the filing of the audit report, which is due on extension Feb 15, 2021.

An official copy of approved meeting minutes where the plan was adopted with clear indication of adoption must be provided to the Secretary of State along with this signed document.

**Corbett School District 2021 Calendar for Fiscal Year 2021-2022 Budget**

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January 2021 to April 2021

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- CSD Board appoints Budget Committee members (ORS 294.414) *if necessary* CSD Board

February 2021 to April 2021

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- CSD Management develops Budget Calendar
- CSD Management develops the Proposed Budget CSD Staff

Friday, April 16, 2021 Publish Notices of Budget Committee Meetings

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- Newspaper notice within 5-30 days before meeting (ORS 294.426)
- Online notice for at least 10 days before meeting (ORS 294.426)

Wednesday, April 28, 2021 1<sup>st</sup> Budget Committee Meeting Budget Committee

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- Proposed budget document available to committee and public (ORS 294.426)
- Elect Presiding Officer, appoint Recorder
- Superintendent’s Budget Message and Proposed Budget Presentation (ORS 294.403)
- Budget Committee discussion

Wednesday, May 5, 2021 2<sup>nd</sup> Budget Committee Meeting Budget Committee

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- Public Comment
- Continue discussion of proposed budget presentation for approval
- Budget Committee Recommendations
- Approve Budget Document (ORS 294.428) (*Resolution*)

Wednesday, May 12 2021 3<sup>rd</sup> Budget Committee Meeting *if necessary* Budget Committee

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- Continue discussion of proposed budget presentation for approval

Friday, May 14, 2021 Deadline to submit Approved Budget to TSCC  
 ORS 294.431(1), “thirty days before hearing” or May  
 15<sup>th</sup>, whichever comes first. May request extension.

Friday, June 4, 2021 Publish Notices of CSD Public Hearing on the Budget

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- Newspaper notice within 5-30 days before hearing (ORS 294.438)
- Online notice for at least 10 days before meeting (ORS 294.438)

Wednesday, June 16, 2021 CSD Public Hearing & Board Meeting CSD Board

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- CSD Public Hearing on the Budget (ORS 294.453)
- Adopt Budget Appropriation & Certify Tax Levy - (ORS 294.456) (*Resolution*)
- Each fund cannot be increased by more than 10% of Approved Budget

Thursday, July 15, 2021 Deadline to File Certification of Tax Levy with Counties  
 Deadline to File Budget with TSCC (ORS 294.458)

**Corbett School District**  
**Financial Report to the Board of Directors**  
**Wednesday, January 20, 2021**

The financial audit for 2019-20 is substantially complete. An extension was requested and approved to allow submission of the audited financial report to the Oregon Secretary of State by 2/15/2021.

The attached reports reflect revenue received and payments made through December 31, 2020.

Cindy Duley  
Corbett School District Business Manager

[cduley@corbett.k12.or.us](mailto:cduley@corbett.k12.or.us)

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**Board Financial Reports Guide:**

**Summary of Budget and Actual Expenditures by Fund and Major Function**

Shows the year-to-date expenditures compared to the legally appropriated budget. Actual expenditures cannot exceed appropriation.

**Year-to-Year Fund Statements**

Shows the current year-to-date revenues and expenditures compared to the same time last year for the following funds:

- General Fund
- Food Services Fund
- Federal Funds
- Capital Improvement Fund

**Year-to-Year General Fund Revenues and Expenditures by Month**

Shows prior year and current year-to-date revenues and expenditures in more detail, by major category and month, for the General Fund.

**Corbett School District 39**  
**Monthly Financial Report**  
**As of December 31, 2020**

**Summary of Budget and Actual Expenditures by Fund and Major Function**

<b>Current Budget vs Actual Total Expenses</b>	<b>Current Budget</b>	<b>Dec 31 2020 YTD Actuals</b>	<b>Dec 31 2020 Balance</b>
<b>Fund: 01 General Fund</b>			
1000 Instruction	8,099,879	3,081,988	5,017,891
2000 Support Services	4,573,104	2,419,436	2,153,668
4000 Facilities Acquisition/Construction	2,340,000	15,693	2,324,308
5100 Debt Service	401,329	161,481	239,848
5200 Transfers Out	230,000	-	230,000
6000 Contingencies	50,000	-	50,000
<b>Fund: 01 General Fund Total</b>	<b>15,694,312</b>	<b>5,678,598</b>	<b>10,015,714</b>
<b>Fund: 02 Food Services Fund</b>			
3000 Enterprise & Community Serves	426,000	112,481	313,519
<b>Fund: 02 Food Services Fund Total</b>	<b>426,000</b>	<b>112,481</b>	<b>313,519</b>
<b>Fund: 03 Federal Funds</b>			
1000 Instruction	255,990	80,146	175,844
2000 Support Services	13,993	-	13,993
6000 Contingencies	7,726	-	7,726
<b>Fund: 03 Federal Funds Total</b>	<b>277,709</b>	<b>80,146</b>	<b>197,563</b>
<b>Fund: 04 Student Investment Account</b>			
1000 Instruction	499,394	-	499,394
2000 Support Services	154,303	-	154,303
5100 Debt Service	270,000	-	270,000
<b>Fund: 04 Student Investment Account Total</b>	<b>923,697</b>	<b>-</b>	<b>923,697</b>
<b>Fund: 09 Capital Improvement Fund</b>			
2000 Support Services	30,000	-	30,000
4000 Facilities Acquisition/Construction	20,000	5,378	14,622
<b>Fund: 09 Capital Improvement Fund Total</b>	<b>50,000</b>	<b>5,378</b>	<b>44,622</b>
<b>Fund: 20 Energy Projects Fund</b>			
4000 Facilities Acquisition/Construction	16,271	-	16,271
5200 Transfers Out	25,000	-	25,000
<b>Fund: 20 Energy Projects Fund Total</b>	<b>41,271</b>	<b>-</b>	<b>41,271</b>
<b>Fund: 06 Student Body Trust Fund</b>			
1000 Instruction	300,000	-	300,000
6000 Contingencies	105,548	-	105,548
<b>Fund: 06 Student Body Trust Fund Total</b>	<b>405,548</b>	<b>-</b>	<b>405,548</b>
<b>Grand Total - All Funds</b>	<b>17,818,537</b>	<b>5,876,603</b>	<b>11,941,934</b>

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 01: General Fund**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Dec 31 2019	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2020	% of Projected
<b>Revenues</b>							
Property Taxes	1,833,177	1,689,324	92%	1,880,900	1,880,900	1,378,409	73%
State School Fund	10,132,700	5,704,452	56%	9,679,300	9,679,300	4,917,651	51%
Local Sources	402,001	229,464	57%	420,500	420,500	75,421	18%
Intermediate Sources	200,657	657	0%	201,200	201,200	-	0%
State Sources	728,495	179,107	25%	579,903	579,903	-	0%
Federal Sources	39,997	17,812	45%	43,349	43,349	-	0%
<b>Total Revenues</b>	<b>13,337,027</b>	<b>7,820,817</b>	<b>59%</b>	<b>12,805,152</b>	<b>12,805,152</b>	<b>6,371,481</b>	<b>50%</b>
<b>Expenditures</b>							
Salaries	6,397,708	2,959,534	46%	6,498,887	6,498,887	2,801,166	43%
Associated Payroll	3,914,765	1,691,989	43%	3,898,026	3,898,026	1,723,544	44%
Purchased Services	1,086,023	511,229	47%	1,120,425	1,120,425	309,671	28%
Supplies & Materials	641,013	442,317	69%	762,745	762,745	423,633	56%
Capital Outlay	310,705	175,041	56%	141,000	141,000	-	0%
Debt Service	487,756	199,804	41%	401,329	401,329	161,481	40%
Other Objects	274,107	236,193	86%	291,900	291,900	243,410	83%
Contingency	-	-	-	50,000	50,000	-	0%
<b>Total Expenditures</b>	<b>13,112,078</b>	<b>6,216,107</b>	<b>47%</b>	<b>13,164,312</b>	<b>13,164,312</b>	<b>5,662,905</b>	<b>43%</b>
<b>Other Sources (Uses)</b>							
Other Sources	211,694	100,000	47%	115,000	115,000	-	0%
Transfer In	25,000	-	0%	25,000	25,000	-	0%
Transfer Out	(288,526)	-	0%	(230,000)	(230,000)	-	0%
<b>Total Other Sources (Uses)</b>	<b>(51,832)</b>	<b>100,000</b>	<b>-193%</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>173,117</b>	<b>1,704,710</b>		<b>(449,160)</b>	<b>(449,160)</b>	<b>708,576</b>	
<b>Fund Balance - Beginning</b>	<b>1,666,531</b>	<b>1,666,531</b>		<b>1,867,425</b>	<b>1,867,425</b>	<b>1,839,647</b>	
<b>Fund Balance - Ending</b>	<b>1,839,647</b>	<b>3,371,241</b>		<b>1,418,265</b>	<b>1,418,265</b>	<b>2,548,224</b>	

<b>YTD Revenues</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Variance</b>	<b>% Change</b>
Property Taxes	1,689,324	1,378,409	(310,915)	-18%
State School Fund	5,704,452	4,917,651	(786,801)	-14%
Local Sources	229,464	75,421	(154,043)	-67%
Intermediate Sources	657	-	(657)	-100%
<b>Total Revenues</b>	<b>7,820,817</b>	<b>6,371,481</b>	<b>(1,449,336)</b>	<b>-19%</b>

<b>YTD Expenditures</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Variance</b>	<b>% Change</b>
Salaries	2,959,534	2,801,166	(158,368)	-5%
Associated Payroll	1,691,989	1,723,544	31,554	2%
Purchased Services	511,229	309,671	(201,557)	-39%
Supplies & Materials	442,317	423,633	(18,684)	-4%
Debt Service	199,804	161,481	(38,323)	-19%
Other Objects	236,193	243,410	7,217	3%
<b>Total Expenditures</b>	<b>6,216,107</b>	<b>5,662,905</b>	<b>(553,202)</b>	<b>-9%</b>



**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 02: Food Services Fund**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Dec 31 2019	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2020	% of Projected
<b>Revenues</b>							
State School Fund	2,197	-	0%	2,000	2,000	-	0%
Local Sources	94,822	55,007	58%	120,000	120,000	2,294	2%
State Sources	6,804	340	5%	3,000	3,000	-	0%
Federal Sources	87,530	27,841	32%	121,000	121,000	-	0%
<b>Total Revenues</b>	<b>191,353</b>	<b>83,187</b>	<b>43%</b>	<b>246,000</b>	<b>246,000</b>	<b>2,294</b>	<b>1%</b>
<b>Expenditures</b>							
Salaries	-	-		85,314	85,314	40,728	48%
Associated Payroll	-	-		59,402	59,402	28,636	48%
Purchased Services	-	-		6,000	6,000	1,741	29%
Supplies & Materials	-	-		271,784	271,784	41,377	15%
Other Objects	-	-		3,500	3,500	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>		<b>426,000</b>	<b>426,000</b>	<b>112,481</b>	<b>26%</b>
<b>Other Sources (Uses)</b>							
Transfer In	101,736	-	0%	180,000	180,000	-	0%
<b>Total Other Sources (Uses)</b>	<b>101,736</b>	<b>-</b>	<b>0%</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>293,090</b>	<b>83,187</b>		<b>-</b>	<b>-</b>	<b>(110,187)</b>	
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>293,090</b>	
<b>Fund Balance - Ending</b>	<b>293,090</b>	<b>83,187</b>		<b>-</b>	<b>-</b>	<b>182,902</b>	

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>Variance</u>	<u>% Change</u>
<b>YTD Revenues</b>				
Local Sources	55,007	2,294	(52,713)	-96%
<b>Total Revenues</b>	<b>83,187</b>	<b>2,294</b>	<b>(80,893)</b>	<b>-97%</b>
<b>YTD Expenditures</b>				
Salaries	-	40,728	40,728	
Associated Payroll	-	28,636	28,636	
Purchased Services	-	1,741	1,741	
Supplies & Materials	-	41,377	41,377	
Other Objects	-	-	-	
<b>Total Expenditures</b>	<b>-</b>	<b>112,481</b>	<b>112,481</b>	<b>#DIV/0!</b>

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 03: Federal Funds**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Dec 31 2019	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2020	% of Projected
<b>Revenues</b>							
Federal Sources	272,473	125,340	46%	269,983	346,187	-	0%
<b>Total Revenues</b>	<b>272,473</b>	<b>125,340</b>	<b>46%</b>	<b>269,983</b>	<b>346,187</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Salaries	163,740	71,462	44%	113,962	113,962	45,513	40%
Associated Payroll	106,112	44,631	42%	81,992	81,992	32,066	39%
Purchased Services	5,514	3,867	70%	64,029	64,029	2,568	4%
Supplies & Materials	534	534	100%	10,000	86,204	-	0%
Contingency	-	-		7,726	7,726	-	0%
<b>Total Expenditures</b>	<b>275,900</b>	<b>120,495</b>	<b>44%</b>	<b>277,709</b>	<b>353,913</b>	<b>80,146</b>	<b>23%</b>
<b>Change in Fund Balance</b>	<b>(3,427)</b>	<b>4,846</b>		<b>(7,726)</b>	<b>(7,726)</b>	<b>(80,146)</b>	
<b>Fund Balance - Beginning</b>	<b>7,726</b>	<b>7,726</b>		<b>7,726</b>	<b>7,726</b>	<b>4,299</b>	
<b>Fund Balance - Ending</b>	<b>4,299</b>	<b>12,571</b>		<b>-</b>	<b>-</b>	<b>(75,847)</b>	

YTD Expenditures	FY 2019-20	FY 2020-21	Variance
Salaries	71,462	45,513	(25,950)
Associated Payroll	44,631	32,066	(12,565)
Purchased Services	3,867	2,568	(1,299)
Supplies & Materials	534	-	(534)
<b>Total Expenditures</b>	<b>120,495</b>	<b>80,146</b>	<b>(40,348)</b>

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 04: Student Investment Account**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Dec 31 2019	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2020	% of Projected
<b>Revenues</b>							
State Sources	-	-		923,697	923,697	-	0%
<b>Total Revenues</b>	-	-		<b>923,697</b>	<b>923,697</b>	-	<b>0%</b>
<b>Expenditures</b>							
Salaries	-	-		336,032	336,032	-	0%
Associated Payroll	-	-		207,986	207,986	-	0%
Supplies & Materials	-	-		109,679	109,679	-	0%
Debt Service	-	-		270,000	270,000	-	0%
<b>Total Expenditures</b>	-	-		<b>923,697</b>	<b>923,697</b>	-	<b>0%</b>

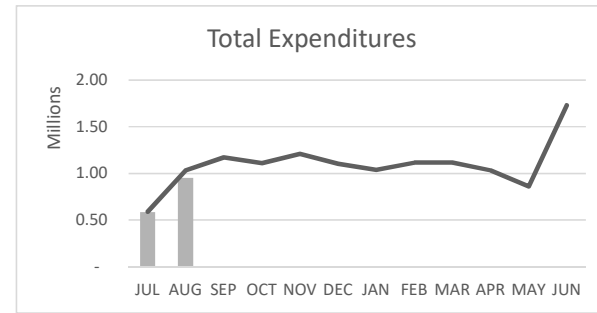
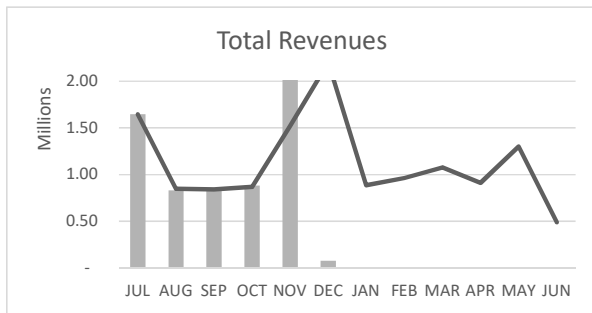
**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 09: Capital Improvement Fund**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Dec 31 2019	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2020	% of Projected
<b>Revenues</b>							
State Sources	610,034	559,848	92%	-	-	-	
<b>Total Revenues</b>	<b>610,034</b>	<b>559,848</b>	<b>92%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures</b>							
Purchased Services	29,525	28,122	95%	50,000	50,000	5,378	11%
Capital Outlay	746,484	746,174	100%	-	-	-	
Other Objects	1,727	1,727	100%	-	-	-	
<b>Total Expenditures</b>	<b>777,736</b>	<b>776,024</b>	<b>100%</b>	<b>50,000</b>	<b>50,000</b>	<b>5,378</b>	<b>11%</b>
<b>Other Sources (Uses)</b>							
Transfer In	185,000	-	0%	50,000	50,000	-	0%
<b>Total Other Sources (Uses)</b>	<b>185,000</b>	<b>-</b>	<b>0%</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>17,298</b>	<b>(216,176)</b>		<b>-</b>	<b>-</b>	<b>(5,378)</b>	
<b>Fund Balance - Beginning</b>	<b>19,902</b>	<b>19,902</b>		<b>-</b>	<b>-</b>	<b>37,200</b>	
<b>Fund Balance - Ending</b>	<b>37,200</b>	<b>(196,273)</b>		<b>-</b>	<b>-</b>	<b>31,822</b>	

	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Variance</b>
<b>YTD Expenditures</b>			
Capital Outlay	746,174	-	(746,174)
<b>Total Expenditures</b>	<b>776,024</b>	<b>5,378</b>	<b>(770,646)</b>

**FUND 01: GENERAL FUND**  
**Revenues and Expenditures by Month**

<b>FY 2019-2020</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
<b>Revenues</b>													
Property Taxes	-	6,094.98	4,105.67	2,940.62	582,903.18	1,093,279.83	21,903.74	11,785.41	45,707.76	6,448.84	4,934.17	53,072.31	1,833,176.51
State School Fund	1,630,542.00	814,782.00	814,782.00	814,782.00	814,782.00	814,782.00	814,782.00	830,019.00	830,019.00	905,558.00	1,050,066.64	(2,196.95)	10,132,699.69
Local Sources	13,662.69	27,630.33	19,580.61	27,721.22	22,830.07	118,039.30	25,429.36	33,653.52	25,590.73	(643.43)	14,625.02	73,881.98	402,001.40
Intermediate Sources	-	127.50	529.18	-	-	-	-	-	-	-	-	200,000.00	200,656.68
State Sources	-	-	-	23,278.98	-	155,828.40	23,954.74	87,289.11	63,272.38	-	221,007.55	153,863.94	728,495.10
Federal Sources	-	-	-	-	-	17,812.17	-	-	-	-	10,042.27	12,142.73	39,997.17
Other Sources	-	-	-	-	100,000.00	-	-	-	111,694.00	-	-	-	211,694.00
<b>Total Revenues</b>	<b>1,644,204.69</b>	<b>848,634.81</b>	<b>838,997.46</b>	<b>868,722.82</b>	<b>1,520,515.25</b>	<b>2,199,741.70</b>	<b>886,069.84</b>	<b>962,747.04</b>	<b>1,076,283.87</b>	<b>911,363.41</b>	<b>1,300,675.65</b>	<b>490,764.01</b>	<b>13,548,720.55</b>
<b>Expenditures</b>													
Salaries	132,505.63	529,586.48	553,163.25	584,272.39	604,351.95	555,653.93	555,876.59	573,710.08	579,802.66	554,546.59	361,970.89	812,267.77	6,397,708.21
Associated Payroll	98,654.35	295,219.58	319,427.17	330,083.13	330,825.70	317,779.15	335,934.70	335,892.46	342,904.03	328,677.17	331,323.20	548,044.44	3,914,765.08
Purchased Services	60,418.24	61,018.87	120,053.59	61,489.43	73,781.31	134,467.35	99,322.65	148,582.72	40,596.57	77,769.47	92,032.27	116,490.16	1,086,022.63
Supplies & Materials	65,513.89	106,837.65	106,194.30	104,324.02	31,949.42	27,497.59	23,310.20	32,635.15	35,331.43	42,712.32	13,446.57	51,260.86	641,013.40
Capital Outlay	-	-	10,898.16	9,700.00	149,443.31	5,000.00	-	-	106,694.00	-	(2,344.68)	31,314.69	310,705.48
Debt Service	59,083.76	9,499.55	48,923.19	9,499.55	17,499.55	55,298.55	9,601.68	9,601.68	9,601.68	26,890.68	63,318.00	168,938.41	487,756.28
Other Objects	172,906.42	31,048.57	11,818.67	11,494.85	2,461.28	6,463.19	13,318.97	15,130.33	3,250.29	2,870.19	1,052.89	2,291.05	274,106.70
<b>Total Expenditures</b>	<b>589,082.29</b>	<b>1,033,210.70</b>	<b>1,170,478.33</b>	<b>1,110,863.37</b>	<b>1,210,312.52</b>	<b>1,102,159.76</b>	<b>1,037,364.79</b>	<b>1,115,552.42</b>	<b>1,118,180.66</b>	<b>1,033,466.42</b>	<b>860,799.14</b>	<b>1,730,607.38</b>	<b>13,112,077.78</b>
<b>FY 2020-2021</b>													
<b>Revenues</b>													
Property Taxes	-	6,076.95	4,678.43	2,783.89	1,287,795.70	77,073.85	-	-	-	-	-	-	1,378,408.82
State School Fund	1,641,572.00	820,293.00	815,200.41	820,293.00	820,293.00	-	-	-	-	-	-	-	4,917,651.41
Local Sources	5,041.64	5,105.72	4,010.13	57,637.99	3,625.47	-	-	-	-	-	-	-	75,420.95
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,646,613.64</b>	<b>831,475.67</b>	<b>823,888.97</b>	<b>880,714.88</b>	<b>2,111,714.17</b>	<b>77,073.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,371,481.18</b>
<b>Expenditures</b>													
Salaries	125,269.06	545,902.25	529,015.72	523,004.90	537,915.10	540,058.84	-	-	-	-	-	-	2,801,165.87
Associated Payroll	91,994.82	312,550.32	316,413.07	356,076.63	322,608.74	323,899.92	-	-	-	-	-	-	1,723,543.50
Purchased Services	32,558.29	30,593.67	86,438.84	47,898.88	74,992.12	37,189.54	7,737.24	-	-	-	-	-	317,408.58
Supplies & Materials	63,011.53	41,403.58	44,189.14	14,784.34	252,012.44	8,231.97	1,204.66	-	-	-	-	-	424,837.66
Capital Outlay	-	-	-	-	-	-	38,500.00	-	-	-	-	-	38,500.00
Debt Service	56,485.82	9,260.59	(924.59)	49,259.23	17,479.34	29,920.87	-	-	-	-	-	-	161,481.26
Other Objects	215,928.10	14,223.75	2,240.18	577.41	2,952.46	7,488.18	1,360.43	-	-	-	-	-	244,770.51
<b>Total Expenditures</b>	<b>585,247.62</b>	<b>953,934.16</b>											<b>5,711,707.38</b>



**Corbett School District**  
**Financial Report to the Board of Directors**  
**Wednesday, February 17, 2021**

The financial audit for 2019-20 is complete. An extension was requested and approved to allow submission of the audited financial report to the Oregon Secretary of State by 2/15/2021.

The attached reports reflect revenue received through December 31 and payments recorded through January 31, 2021. The month of January has not yet been closed. It will be reflected in its entirety in the next report.

Cindy Duley  
Corbett School District Business Manager

[cduley@corbett.k12.or.us](mailto:cduley@corbett.k12.or.us)

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**Board Financial Reports Guide:**

**Summary of Budget and Actual Expenditures by Fund and Major Function**

Shows the year-to-date expenditures compared to the legally appropriated budget. Actual expenditures cannot exceed appropriation.

**Year-to-Year Fund Statements**

Shows the current year-to-date revenues and expenditures compared to the same time last year for the following funds:

- General Fund
- Food Services Fund
- Federal Funds
- Capital Improvement Fund

**Year-to-Year General Fund Revenues and Expenditures by Month**

Shows prior year and current year-to-date revenues and expenditures in more detail, by major category and month, for the General Fund.

**Corbett School District 39**  
**Monthly Financial Report**  
**As of January 31, 2021**

**Summary of Budget and Actual Expenditures by Fund and Major Function**

<b>Current Budget vs Actual Total Expenses</b>	<b>Current Budget</b>	<b>Jan 31 2021 YTD Actuals</b>	<b>Jan 31 2021 Balance</b>
<b>Fund: 01 General Fund</b>			
1000 Instruction	8,099,879	3,674,883	4,424,996
2000 Support Services	4,573,104	2,768,012	1,805,092
4000 Facilities Acquisition/Construction	2,340,000	15,693	2,324,308
5100 Debt Service	401,329	165,649	235,680
5200 Transfers Out	230,000	-	230,000
6000 Contingencies	50,000	-	50,000
<b>Fund: 01 General Fund Total</b>	<b>15,694,312</b>	<b>6,624,237</b>	<b>9,070,075</b>
<b>Fund: 02 Food Services Fund</b>			
3000 Enterprise & Community Serves	426,000	129,405	296,595
<b>Fund: 02 Food Services Fund Total</b>	<b>426,000</b>	<b>129,405</b>	<b>296,595</b>
<b>Fund: 03 Federal Funds</b>			
1000 Instruction	255,990	94,292	161,698
2000 Support Services	13,993	-	13,993
6000 Contingencies	7,726	-	7,726
<b>Fund: 03 Federal Funds Total</b>	<b>277,709</b>	<b>94,292</b>	<b>183,417</b>
<b>Fund: 04 Student Investment Account</b>			
1000 Instruction	499,394	-	499,394
2000 Support Services	154,303	-	154,303
5100 Debt Service	270,000	-	270,000
<b>Fund: 04 Student Investment Account Total</b>	<b>923,697</b>	<b>-</b>	<b>923,697</b>
<b>Fund: 09 Capital Improvement Fund</b>			
2000 Support Services	30,000	-	30,000
4000 Facilities Acquisition/Construction	20,000	5,378	14,622
<b>Fund: 09 Capital Improvement Fund Total</b>	<b>50,000</b>	<b>5,378</b>	<b>44,622</b>
<b>Fund: 20 Energy Projects Fund</b>			
4000 Facilities Acquisition/Construction	16,271	-	16,271
5200 Transfers Out	25,000	-	25,000
<b>Fund: 20 Energy Projects Fund Total</b>	<b>41,271</b>	<b>-</b>	<b>41,271</b>
<b>Fund: 06 Student Body Trust Fund</b>			
1000 Instruction	300,000	-	300,000
6000 Contingencies	105,548	-	105,548
<b>Fund: 06 Student Body Trust Fund Total</b>	<b>405,548</b>	<b>-</b>	<b>405,548</b>
<b>Grand Total - All Funds</b>	<b>17,818,537</b>	<b>6,853,312</b>	<b>10,965,225</b>

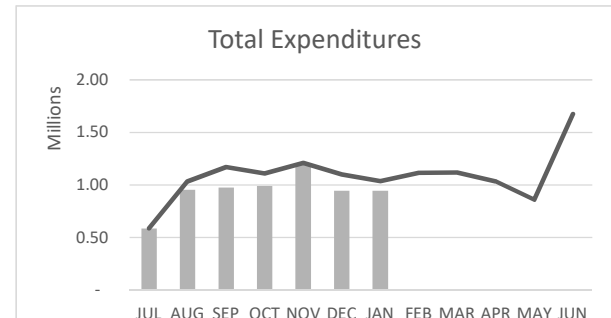
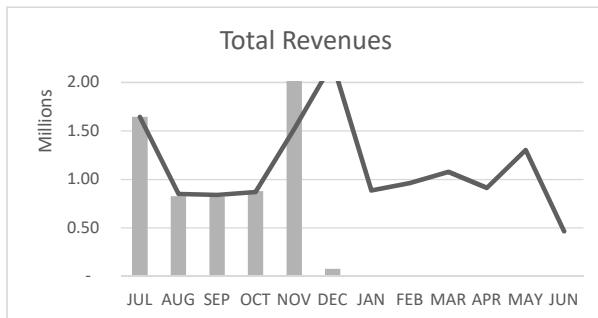
**FUND 01: GENERAL FUND**  
**Revenues and Expenditures by Month**

<b>FY 2019-2020</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
<b>Revenues</b>													
Property Taxes	-	6,094.98	4,105.67	2,940.62	582,903.18	1,093,279.83	21,903.74	11,785.41	45,707.76	6,448.84	4,934.17	63,827.69	1,843,931.89
State School Fund	1,630,542.00	814,782.00	814,782.00	814,782.00	814,782.00	814,782.00	814,782.00	830,019.00	830,019.00	905,558.00	1,050,066.64	(2,196.95)	10,132,699.69
Local Sources	13,662.69	27,630.33	19,580.61	27,721.22	22,830.07	118,039.30	25,429.36	33,653.52	25,590.73	(643.43)	14,625.02	37,167.29	365,286.71
Intermediate Sources	-	127.50	529.18	-	-	-	-	-	-	-	-	200,000.00	200,656.68
State Sources	-	-	-	23,278.98	-	155,828.40	23,954.74	87,289.11	63,272.38	-	221,007.55	153,863.94	728,495.10
Federal Sources	-	-	-	-	-	17,812.17	-	-	-	-	10,042.27	12,142.73	39,997.17
Other Sources	-	-	-	-	100,000.00	-	-	-	111,694.00	-	-	-	211,694.00
<b>Total Revenues</b>	<b>1,644,204.69</b>	<b>848,634.81</b>	<b>838,997.46</b>	<b>868,722.82</b>	<b>1,520,515.25</b>	<b>2,199,741.70</b>	<b>886,069.84</b>	<b>962,747.04</b>	<b>1,076,283.87</b>	<b>911,363.41</b>	<b>1,300,675.65</b>	<b>464,804.70</b>	<b>13,522,761.24</b>

<b>Expenditures</b>													
Salaries	132,505.63	529,586.48	553,163.25	584,272.39	604,351.95	555,653.93	555,876.59	573,710.08	579,802.66	554,546.59	361,970.89	812,267.77	6,397,708.21
Associated Payroll	98,654.35	295,219.58	319,427.17	330,083.13	330,825.70	317,779.15	335,934.70	335,892.46	342,904.03	328,677.17	331,323.20	548,044.44	3,914,765.08
Purchased Services	60,418.24	61,018.87	120,053.59	61,489.43	73,781.31	134,467.35	99,322.65	148,582.72	40,596.57	77,769.47	92,032.27	116,490.16	1,086,022.63
Supplies & Materials	65,513.89	106,837.65	106,194.30	104,324.02	31,949.42	27,497.59	23,310.20	32,635.15	35,331.43	42,712.32	13,446.57	51,260.86	641,013.40
Capital Outlay	-	-	10,898.16	9,700.00	149,443.31	5,000.00	-	-	106,694.00	-	(2,344.68)	31,314.69	310,705.48
Debt Service	59,083.76	9,499.55	48,923.19	9,499.55	17,499.55	55,298.55	9,601.68	9,601.68	9,601.68	26,890.68	63,318.00	113,382.86	432,200.73
Other Objects	172,906.42	31,048.57	11,818.67	11,494.85	2,461.28	6,463.19	13,318.97	15,130.33	3,250.29	2,870.19	1,052.89	2,291.05	274,106.70
<b>Total Expenditures</b>	<b>589,082.29</b>	<b>1,033,210.70</b>	<b>1,170,478.33</b>	<b>1,110,863.37</b>	<b>1,210,312.52</b>	<b>1,102,159.76</b>	<b>1,037,364.79</b>	<b>1,115,552.42</b>	<b>1,118,180.66</b>	<b>1,033,466.42</b>	<b>860,799.14</b>	<b>1,675,051.83</b>	<b>13,056,522.23</b>

<b>FY 2020-2021</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
<b>Revenues</b>													
Property Taxes	-	-	-	2,783.89	1,287,795.70	77,073.85	-	-	-	-	-	-	1,367,653.44
State School Fund	1,641,572.00	820,293.00	815,200.41	820,293.00	820,293.00	-	-	-	-	-	-	-	4,917,651.41
Local Sources	5,041.64	5,105.72	4,010.13	57,637.99	3,625.47	-	-	-	-	-	-	-	75,420.95
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,646,613.64</b>	<b>825,398.72</b>	<b>819,210.54</b>	<b>880,714.88</b>	<b>2,111,714.17</b>	<b>77,073.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,360,725.80</b>

<b>Expenditures</b>													
Salaries	125,269.06	545,902.25	529,015.72	523,004.90	537,915.10	540,058.84	536,053.29	-	-	-	-	-	3,337,219.16
Associated Payroll	91,994.82	312,550.32	316,413.07	356,076.63	322,608.74	323,899.92	338,535.27	-	-	-	-	-	2,062,078.77
Purchased Services	32,558.29	30,593.67	86,438.84	47,898.88	75,592.12	37,189.54	24,327.82	-	-	-	-	-	334,599.16
Supplies & Materials	63,011.53	41,403.58	44,189.14	14,784.34	252,012.44	8,231.97	1,379.66	-	-	-	-	-	425,012.66
Capital Outlay	-	-	-	-	-	-	38,500.00	-	-	-	-	-	38,500.00
Debt Service	56,485.82	9,260.59	(924.59)	49,259.23	17,479.34	29,920.87	4,168.00	-	-	-	-	-	165,649.26
Other Objects	215,928.10	14,223.75	2,240.18	577.41	2,952.46	7,488.18	2,075.39	-	-	-	-	-	245,485.47
<b>Total Expenditures</b>	<b>585,247.62</b>	<b>953,934.16</b>	<b>977,372.36</b>	<b>991,601.39</b>	<b>1,208,560.20</b>	<b>946,789.32</b>	<b>945,039.43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,608,544.48</b>



**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 01: General Fund**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Jan 31 2020	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jan 31 2021	% of Projected
<b>Revenues</b>							
Property Taxes	1,843,932	1,711,228	93%	1,880,900	1,880,900	1,367,653	73%
State School Fund	10,132,700	6,519,234	64%	9,679,300	9,679,300	4,917,651	51%
Local Sources	365,287	254,894	70%	420,500	420,500	75,421	18%
Intermediate Sources	200,657	657	0%	201,200	201,200	-	0%
State Sources	728,495	203,062	28%	579,903	579,903	-	0%
Federal Sources	39,997	17,812	45%	43,349	43,349	-	0%
<b>Total Revenues</b>	<b>13,311,067</b>	<b>8,706,887</b>	<b>65%</b>	<b>12,805,152</b>	<b>12,805,152</b>	<b>6,360,726</b>	<b>50%</b>
<b>Expenditures</b>							
Salaries	6,397,708	3,515,410	55%	6,498,887	6,498,887	3,337,219	51%
Associated Payroll	3,914,765	2,027,924	52%	3,898,026	3,898,026	2,062,079	53%
Purchased Services	1,086,023	610,551	56%	1,120,425	1,120,425	334,599	30%
Supplies & Materials	641,013	465,627	73%	762,745	762,745	425,013	56%
Capital Outlay	310,705	175,041	56%	141,000	141,000	38,500	27%
Debt Service	432,201	209,406	48%	401,329	401,329	165,649	41%
Other Objects	274,107	249,512	91%	291,900	291,900	245,485	84%
Contingency	-	-	-	50,000	50,000	-	0%
<b>Total Expenditures</b>	<b>13,056,522</b>	<b>7,253,472</b>	<b>56%</b>	<b>13,164,312</b>	<b>13,164,312</b>	<b>6,608,544</b>	<b>50%</b>
<b>Other Sources (Uses)</b>							
Other Sources	211,694	100,000	47%	115,000	115,000	-	0%
Transfer In	25,000	-	0%	25,000	25,000	-	0%
Transfer Out	(288,526)	-	0%	(230,000)	(230,000)	-	0%
<b>Total Other Sources (Uses)</b>	<b>(51,832)</b>	<b>100,000</b>	<b>-193%</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>202,713</b>	<b>1,553,415</b>		<b>(449,160)</b>	<b>(449,160)</b>	<b>(247,819)</b>	
<b>Fund Balance - Beginning</b>	<b>2,069,238</b>	<b>1,666,531</b>		<b>1,867,425</b>	<b>1,867,425</b>	<b>2,271,951</b>	
<b>Fund Balance - Ending</b>	<b>2,271,951</b>	<b>3,219,946</b>		<b>1,418,265</b>	<b>1,418,265</b>	<b>2,024,133</b>	

YTD Revenues	FY 2019-20	FY 2020-21	Variance	% Change
Property Taxes	1,711,228	1,367,653	(343,575)	-20%
State School Fund	6,519,234	4,917,651	(1,601,583)	-25%
Local Sources	254,894	75,421	(179,473)	-70%
Intermediate Sources	657	-	(657)	-100%
<b>Total Revenues</b>	<b>8,706,887</b>	<b>6,360,726</b>	<b>(2,346,161)</b>	<b>-27%</b>

YTD Expenditures	FY 2019-20	FY 2020-21	Variance	% Change
Salaries	3,515,410	3,337,219	(178,191)	-5%
Associated Payroll	2,027,924	2,062,079	34,155	2%
Purchased Services	610,551	334,599	(275,952)	-45%
Supplies & Materials	465,627	425,013	(40,614)	-9%
Debt Service	209,406	165,649	(43,757)	-21%
Other Objects	249,512	245,485	(4,026)	-2%
<b>Total Expenditures</b>	<b>7,253,472</b>	<b>6,608,544</b>	<b>(644,927)</b>	<b>-9%</b>

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 08: General Fund, FF&C Loan**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Jan 31 2020	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jan 31 2021	% of Projected
<b>Expenditures</b>							
Purchased Services	65,646	1,918	3%	-	-	15,693	
Capital Outlay	508,402	-	0%	2,300,000	2,300,000	-	0%
Other Objects	51,785	51,800	100%	-	-	-	
<b>Total Expenditures</b>	<b>625,833</b>	<b>53,718</b>	<b>9%</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>15,693</b>	<b>1%</b>
<b>Other Sources (Uses)</b>							
Other Sources	3,000,000	3,000,000	100%	-	-	-	
<b>Total Other Sources (Uses)</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in Fund Balance</b>	<b>2,374,167</b>	<b>2,946,282</b>		<b>(2,300,000)</b>	<b>(2,300,000)</b>	<b>(15,693)</b>	
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>		<b>2,300,000</b>	<b>2,300,000</b>	<b>2,374,167</b>	
<b>Fund Balance - Ending</b>	<b>2,374,167</b>	<b>2,946,282</b>		<b>-</b>	<b>-</b>	<b>2,358,474</b>	
			<b>YTD Expenditures</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Variance</b>	
			Purchased Services	1,918	15,693	13,775	
			<b>Total Expenditures</b>	<b>53,718</b>	<b>15,693</b>	<b>(38,026)</b>	

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 02: Food Services Fund**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Jan 31 2020	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jan 31 2021	% of Projected
<b>Revenues</b>							
State School Fund	2,197	-	0%	2,000	2,000	-	0%
Local Sources	94,822	65,123	69%	120,000	120,000	2,262	2%
State Sources	6,804	340	5%	3,000	3,000	-	0%
Federal Sources	87,530	27,841	32%	121,000	121,000	19,155	16%
<b>Total Revenues</b>	<b>191,353</b>	<b>93,303</b>	<b>49%</b>	<b>246,000</b>	<b>246,000</b>	<b>21,417</b>	<b>9%</b>
<b>Expenditures</b>							
Salaries	76,456	40,709	53%	85,314	85,314	47,979	56%
Associated Payroll	47,852	22,113	46%	59,402	59,402	33,634	57%
Purchased Services	6,028	3,977	66%	6,000	6,000	1,741	29%
Supplies & Materials	164,966	110,285	67%	271,784	271,784	45,098	17%
Other Objects	4,695	2,202	47%	3,500	3,500	953	27%
<b>Total Expenditures</b>	<b>299,997</b>	<b>179,286</b>	<b>60%</b>	<b>426,000</b>	<b>426,000</b>	<b>129,405</b>	<b>30%</b>
<b>Other Sources (Uses)</b>							
Transfer In	103,526	-	0%	180,000	180,000	-	0%
<b>Total Other Sources (Uses)</b>	<b>103,526</b>	<b>-</b>	<b>0%</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>(5,118)</b>	<b>(85,983)</b>		<b>-</b>	<b>-</b>	<b>(107,988)</b>	
<b>Fund Balance - Beginning</b>	<b>12,339</b>	<b>12,339</b>		<b>-</b>	<b>-</b>	<b>7,221</b>	
<b>Fund Balance - Ending</b>	<b>7,221</b>	<b>(73,645)</b>		<b>-</b>	<b>-</b>	<b>(100,767)</b>	

	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Variance</b>	<b>% Change</b>
<b>YTD Revenues</b>				
Local Sources	65,123	2,262	(62,861)	-97%
<b>Total Revenues</b>	<b>93,303</b>	<b>21,417</b>	<b>(71,886)</b>	<b>-77%</b>
<b>YTD Expenditures</b>				
Salaries	40,709	47,979	7,270	18%
Associated Payroll	22,113	33,634	11,521	52%
Purchased Services	3,977	1,741	(2,237)	-56%
Supplies & Materials	110,285	45,098	(65,187)	-59%
Other Objects	2,202	953	(1,249)	-57%
<b>Total Expenditures</b>	<b>179,286</b>	<b>129,405</b>	<b>(49,881)</b>	<b>-28%</b>

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 03: Federal Funds**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Jan 31 2020	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jan 31 2021	% of Projected
<b>Revenues</b>							
Federal Sources	271,542	125,340	46%	269,983	346,187	-	0%
<b>Total Revenues</b>	<b>271,542</b>	<b>125,340</b>	<b>46%</b>	<b>269,983</b>	<b>346,187</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Salaries	163,538	81,118	50%	113,962	113,962	53,680	47%
Associated Payroll	106,042	51,318	48%	81,992	81,992	38,044	46%
Purchased Services	1,962	4,675	238%	64,029	64,029	2,568	4%
Supplies & Materials	-	534		10,000	86,204	-	0%
Contingency	-	-		7,726	7,726	-	0%
<b>Total Expenditures</b>	<b>271,542</b>	<b>137,645</b>	<b>51%</b>	<b>277,709</b>	<b>353,913</b>	<b>94,292</b>	<b>27%</b>
<b>Change in Fund Balance</b>	<b>-</b>	<b>(12,305)</b>		<b>(7,726)</b>	<b>(7,726)</b>	<b>(94,292)</b>	
<b>Fund Balance - Beginning</b>	<b>7,726</b>	<b>7,726</b>		<b>7,726</b>	<b>7,726</b>	<b>7,726</b>	
<b>Fund Balance - Ending</b>	<b>7,726</b>	<b>(4,579)</b>		<b>-</b>	<b>-</b>	<b>(86,566)</b>	

	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Variance</b>
<b>YTD Expenditures</b>			
Salaries	81,118	53,680	(27,438)
Associated Payroll	51,318	38,044	(13,274)
Purchased Services	4,675	2,568	(2,107)
Supplies & Materials	534	-	(534)
<b>Total Expenditures</b>	<b>137,645</b>	<b>94,292</b>	<b>(43,353)</b>

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 04: Student Investment Account**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Jan 31 2020	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jan 31 2021	% of Projected
<b>Revenues</b>							
State Sources	-	-		923,697	923,697	-	0%
<b>Total Revenues</b>	-	-		<b>923,697</b>	<b>923,697</b>	-	<b>0%</b>
<b>Expenditures</b>							
Salaries	-	-		336,032	336,032	-	0%
Associated Payroll	-	-		207,986	207,986	-	0%
Supplies & Materials	-	-		109,679	109,679	-	0%
Debt Service	-	-		270,000	270,000	-	0%
<b>Total Expenditures</b>	-	-		<b>923,697</b>	<b>923,697</b>	-	<b>0%</b>

**Corbett School District No. 39**  
**Board Financial Report**  
**Fund 09: Capital Improvement Fund**

	Fiscal Year 2019-2020			Fiscal Year 2020-2021			
	Year End Actuals	Year to Date Jan 31 2020	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jan 31 2021	% of Projected
<b>Revenues</b>							
State Sources	610,034	559,848	92%	-	-	-	
<b>Total Revenues</b>	<b>610,034</b>	<b>559,848</b>	<b>92%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures</b>							
Purchased Services	29,525	28,245	96%	50,000	50,000	5,378	11%
Capital Outlay	746,484	746,484	100%	-	-	-	
Other Objects	1,727	1,727	100%	-	-	-	
<b>Total Expenditures</b>	<b>777,736</b>	<b>776,456</b>	<b>100%</b>	<b>50,000</b>	<b>50,000</b>	<b>5,378</b>	<b>11%</b>
<b>Other Sources (Uses)</b>							
Transfer In	185,000	-	0%	50,000	50,000	-	0%
<b>Total Other Sources (Uses)</b>	<b>185,000</b>	<b>-</b>	<b>0%</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>17,298</b>	<b>(216,608)</b>		<b>-</b>	<b>-</b>	<b>(5,378)</b>	
<b>Fund Balance - Beginning</b>	<b>19,902</b>	<b>19,902</b>		<b>-</b>	<b>-</b>	<b>37,200</b>	
<b>Fund Balance - Ending</b>	<b>37,200</b>	<b>(196,706)</b>		<b>-</b>	<b>-</b>	<b>31,822</b>	

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>Variance</u>
<b>YTD Expenditures</b>			
Capital Outlay	746,484	-	(746,484)
<b>Total Expenditures</b>	<b>776,456</b>	<b>5,378</b>	<b>(771,078)</b>

# Corbett School District No. 39 General Obligation Bond, Series 2021

## Preliminary Schedule of Events; as of December 10, 2020

Financing Team		
Issuer:	Corbett School District No. 39	CSD
Bond Counsel:	Hawkins Delafield & Wood LLP	HDW
Placement Agent:	Piper Sandler & Co.	PSC
Bank Purchaser:	<i>To be determined</i>	PUR

February						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

<input checked="" type="checkbox"/>	Due Date	Event	Parties
<input checked="" type="checkbox"/>	Mon., Nov. 16	Draft Authorizing Resolution circulated	HDW
<input checked="" type="checkbox"/>	Tues., Dec. 8	Final comments due on Authorizing Resolution	Fin. Team
<input checked="" type="checkbox"/>	Wed., Dec. 9	Authorizing Resolution to CSD for Board Packet	HDW
	<b>Wed., Dec. 16</b>	<b>Board Adopts Authorizing Resolution</b>	<b>CSD Board</b>
	Thurs., Feb. 18	First draft Term Sheet circulated	PSC
		First draft Purchase Agreement circulated	HDW
	Mon., Feb. 22	MDAC 1 filed with Treasury	PSC
		District to apply for Oregon School Bond Guaranty and submit \$200 fee	PSC; CSD
	Thurs., Feb. 25	Comments due on first draft Term Sheet and Purchase Agreement	Fin. Team
	Fri., Feb. 26	Second draft Term Sheet circulated	PSC
		Second draft Purchase Agreement circulated	HDW
	Fri., Mar. 5	Final comments due on draft Term Sheet and Purchase Agreement	Fin. Team
	Tues., Mar. 9	Circulate Term Sheet and Draft Purchase Agreement to banks	PSC
		District to receive qualification for Oregon School Bond Guaranty	CSD
	Mon., Mar. 29	Deadline for banks to submit bid	
	<b>Tues., Mar. 30</b>	<b>Conference call to review bids and select Bank</b>	<b>CSD; HDW; PSC</b>
		Final numbers circulated	PSC
	Thurs., Apr. 1	Draft closing documents circulated	HDW
	Mon., Apr. 5	Closing Memorandum circulated	PSC
	Thurs., Apr. 8	Final comments due on closing documents	Fin. Team
	Fri., Apr. 9	Closing docs circulated for signature	Fin. Team
	Mon., Apr. 12	File MDAC 2	PSC
	<b>Thurs., Apr. 15</b>	<b>Closing – Funds Wired</b>	<b>Fin. Team</b>

# MESD Local Service Plan



2021-2022

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# Multnomah Education Service District

## Local Service Plan

Each ESD's component school districts are to pass the Local Service Plan following these guidelines: It must be passed by 2/3 of the districts representing more than 50% of the student population. The Local Service Plan must contain, and every ESD must provide, the following services:

- Programs for children with special needs, including but not limited to special education services, comprehensive school health services, services for at-risk students and professional development for employees who provide those services.
- Technology support for component school districts and the individual technology plans of those districts, including but not limited to technology infrastructure services, data services, instructional technology services, distance learning and professional development for employees who provide those services.
- School improvement services for component school districts, including but not limited to services designed to support component school districts in meeting the requirements of state and federal law, services designed to allow the education service district to participate in and facilitate a review of the state and federal standards related to the provision of a quality education by component school districts, services designed to support and facilitate continuous school improvement planning, services designed to address school wide behavior and climate issues and professional technical education and professional development for employees who provide those services.
- Administrative and support services for component school districts, including but not limited to services designed to consolidate component school district business functions, liaison services between the Department of Education and component school districts and registration of children being taught by private teachers, parents or legal guardians pursuant to ORS 339.035.
- Other services that an education service district is required to provide by state or federal law, including but not limited to services required under ORS 339.005 to 339.090.

## Component Districts We Proudly Serve

		Centennial		
		Corbett		
		David Douglas		
		Gresham-Barlow		
		Parkrose		
		Portland Public		
		Reynolds		
		Riverdale		

# Multnomah Education Service District

## 2021-2022 Local Service Plan (LSP) Timeline

September 2020	Share timeline with Advisory groups (Instruction, Student Services, Technology Services)
October 2020	Present initial draft to Advisory groups, and gather feedback
November 2020	Present second draft LSP to Advisory groups and gather feedback
January 2021	Present final draft to Superintendents MESD Board approves LSP
February 2021	Component Districts approve LSP with a Board Resolution Budget/costing template development begins.
March 2021	Districts are asked to confirm any significant changes in LSP participation MESD costing estimates draft revised (if needed) and shared with Directors
April 2021	MESD proposed budget presented to budget committee Minimum Commitments for LSP Services due to MESD
May 2021	Costing template and services commitments finalized

# Budget in Brief

Local Service Plan offerings are significantly funded by State School Fund revenues allocated to component districts and by other federal, state, and local revenues. Below is the estimated state school fund revenues for the current biennium.

## State School Fund Estimates for the 2021-2023 Biennium

	<u>2021-2022</u>	<u>2022-2023</u>	<u>Total</u>
Legislative Appropriation <sup>1</sup>	\$ 4,459,000,000	\$ 4,641,000,000	\$ 9,100,000,000
Less state-wide transfers/deductions ("carve-outs")	<u>(60,602,667)</u>	<u>(60,602,667)</u>	<u>(121,205,334)</u>
State revenue for formula	4,398,397,333	4,580,397,333	8,978,794,666
Plus local revenue for formula <sup>2</sup>	<u>2,260,613,520</u>	<u>2,339,734,993</u>	<u>4,600,348,513</u>
Total revenue for formula	6,659,010,853	6,920,132,326	13,579,143,179
ESD share at 4.5%	299,655,488	311,405,955	611,061,443
Less ESD transfers/deductions ("carve-outs")	<u>(8,859,000)</u>	<u>(8,859,000)</u>	<u>(17,718,000)</u>
ESD State School Fund formula revenue for distribution	<u>\$ 290,796,488</u>	<u>\$ 302,546,955</u>	<u>\$ 593,343,443</u>

Estimated MESD portion of ESD distribution	\$ 45,308,732	\$ 47,146,753	\$ 92,455,484
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### MESD allocation to funds

Operating Fund (10%) for general operations	\$ 4,530,873	\$ 4,714,675	\$ 9,245,548
Resolution Fund (90%) for Component Districts	\$ 40,777,859	\$ 42,432,078	\$ 83,209,936

MESD Allocation to Component Districts	ODE Extended ADMw*	Hold Harmless ADMw	% of Total	2021-22 Apportionment	2022-23 Apportionment
Centennial	7,810.15	7,810.15	6.9%	\$ 2,811,557	\$ 2,925,612
Corbett (X 1.61)	1,330.64	2,142.33	1.9%	771,212	802,498
David Douglas	12,258.64	12,258.64	10.8%	4,412,958	4,591,977
Gresham-Barlow	14,176.98	14,176.98	12.5%	5,103,537	5,310,570
Parkrose	3,876.85	3,876.85	3.4%	1,395,618	1,452,233
Portland Public	57,581.52	57,581.52	50.8%	20,728,632	21,569,522
Reynolds	14,244.84	14,244.84	12.6%	5,127,965	5,335,990
Riverdale (X1.61)	735.67	1,184.43	1.0%	426,380	443,676
<b>Total</b>	<u>112,015.29</u>	<u>113,275.74</u>		<u>\$ 40,777,859</u>	<u>\$ 42,432,078</u>

<sup>1</sup> The SSF estimate is based on the \$9.1B Governor's Recommended Budget and assumes a 49/51 split over the biennium.

<sup>2</sup> The estimate assumes a 3.5% increase in local revenues for 2021-2022 and 2022-2023.

## Instructional Services

**Alternative Pathways:** Alternative Pathways includes the TRiO Educational Talent Search program, grant funded through the U.S. Department of Education. Established with the passage of Title IV of the Higher Education Act of 1965, TRiO provides educational opportunities for low-income and first-generation students.

**Assessment and Evaluation Program:** Educational services leading to a high school diploma or GED are provided to students currently in the Assessment and Evaluation Education Program, a behavioral rehabilitation services placement located inside of the Donald E. Long juvenile facility. Youth served are between ages 13-17 and require a staff-secured, out-of-home placement for assessment/evaluation, stabilization and transition planning.

**Education Programs in Detention and Correctional Facilities:** MESD provides educational programming inside of youth and adult detention and correctional facilities leading up to a high school diploma or GED. Services include credit attainment, training services, IEP services, and ELL services to students who are detained, awaiting trials, or hearings, or to students who have been incarcerated. These programs include:

- The Incarcerated Youth Program (IYP), which serves adults 18-21 years of age who are detained and have not earned a regular high school diploma or GED. This service is provided in accordance with OAR 581-015-2600.
- The Juvenile Detention Education Program (JDEP), which serves youth up to the age of 18 who are detained, awaiting trials, or hearings inside a juvenile detention facility in accordance with OAR 581-015-2585.
- The Youth Correctional Education Program (YCEP), which serves adjudicated youth up to the age of 25 who are housed in an Oregon Youth Authority facility in accordance with OAR 581-015-2585. Secondary and post-secondary programs, such as vocational education, college and dual credit enrollment, are offered at these locations.

**Transition Supports:** MESD provides program transition supports and educational advocacy for youth while in and after leaving unique educational settings including hospitals, detention facilities, correctional facilities and long term care and treatment facilities.

## Instructional Services (Continued)

**Helensview School** – Helensview provides individualized instruction and specialized support services for youth ages 12-21 who have dropped out of school or who are experiencing chronic attendance or behavioral issues. Helensview students receive personalized academic support, social services and connection to post-secondary options. Supports include access to dual credit, career and technical education and on-site job training and certifications.

**Helensview Phoenix – Pregnant and Parenting Student Services:** The Phoenix program at Helensview provides services to youth, ages 12-21 who are pregnant and/or parenting and identified as at-risk and require individualized programming, prenatal and parenting instruction. An on-site day care is provided to students.

**Helensview – Therapeutic classroom:** The Therapeutic classroom at Helensview provides individualized support to students identified for special education services who have mental health needs and require a small staff-student ratio. Classrooms providing academic and behavioral instruction are available at both the middle school and high school level.

**Hospital School Program:** The Hospital School Program provides educational services including credit attainment, IEP services, and ELL services to students in grades K- 21 years of age with medical, rehabilitation or mental health needs during the course of their hospitalization and/or ongoing treatment in accordance with ORS 343.261(2) and ORS 327.023(3). Youth in medical clinics, siblings and family members of hospitalized youth, may also receive instruction and support. The educational impact to hospitalized children is mitigated by receiving ongoing educational services, maintaining contact with their youth's attending districts, and by planning a reasonable and realistic transition back to school following hospitalization.

**Long Term Care and Treatment:** The Long Term Care and Treatment (LTCT) program provides educational services including credit attainment, IEP services, and ELL services to students in grades K-12 residing in a Long Term Care and Treatment facility in accordance with OAR 581-015-2571. LTCT locations include the Wynne Watts School program.

**College/Career Readiness:** The purpose of College/Career Readiness is to facilitate the acceleration of component districts' movement toward a system that provides increased opportunities and clearly articulated pathways for high school students in attaining college credit while attending their home high schools as well as preparing them to enter post-secondary career training. The development of supports can include career and technical opportunities, college-level educational opportunities and/or drop-out prevention strategies.

## Instructional Services (Continued)

**Home School Notification:** Multnomah County parents electing to educate students at home in lieu of enrolling their student(s) in a regular comprehensive school must notify MESD, as required by ORS 339.035. MESD, as required by law, maintains a database with home school student directory information, requests test results from students as required under OAR 581-021-0026(5), submits reports to component districts to notify them of their home school population, and maintains a web page as a resource for parents and component districts to refer to regarding the laws pertaining to home schooling.

**Migrant Education Program:** The Migrant Education Program provides education services and support through grants with the U.S. Department of Education for migrant families and children between the ages of 3-21 years old who have moved within the last three years for work in agriculture. The program ensures such children receive full and appropriate opportunities to meet the same challenging academic standards that all children are expected to meet. Services and support center around four main components: school readiness, reading, math, and high school graduation. Support also extends to parent engagement and recruitment.

- **Migrant Education School Readiness:** Migrant Education School Readiness services apply to children 3-5 years old and provide learning opportunities for cognitive, social, emotional and motor skills development in English or Spanish, depending on the native language of the children. Home visits with preschool parents provide specialized training and materials to support their children's development and growth. Incoming kindergarten students participate in a summer transition class to prepare for entering school in the fall.
- **Migrant Education Summer Program:** The Migrant Education Program provides a full-day supplemental summer extension for incoming kindergarten through 12th grade migrant children and youth. Academic services focus on math and reading for students in kindergarten through 8th grade. Incoming and current secondary student services center on graduation and post-secondary college or career pathways through volunteer opportunities based within the school and community. Transportation and meals are provided for all students.

**Outdoor School and Companion Programs:** Outdoor School is a residential environmental science program for sixth grade students and high school student leaders. Companion programs include the Fourth Grade Overnight and other customized programs for grades 2-12. Outdoor School special projects can include consultation services for schools or other organizations that seek to develop youth programming in the outdoors. Other projects could include professional development for youth programming in leadership, outdoor science and community building, and curriculum development that can include teaching kits for use in the outdoor setting.

## Instructional Services (Continued)

**Long Term Care and Treatment:** The Long Term Care and Treatment program at Wynne Watts School provides educational services including credit attainment, IEP services, and ELL services to student in grades K-12 currently residing in a Long Term Care and Treatment program. Wynne Watts School serves students with significant mental health education, and life challenges requiring schooling in a sheltered environment in order to protect the health and safety of themselves and/or others and allow the faculty treatment process to extend into the school day in order to fully implement the treatment plan.

**Regional School Improvement:** School Improvement provides professional learning and technical support in the following areas that include: High School Diploma Requirements, Common Core Standards, Common Formative Assessment, and Secondary and Elementary Literacy & Math content area support by specialists. The High School Diploma initiative includes the development of alternative assessment and credit by proficiency assessments as well as facilitating the development of Reading, Writing and Math Work Samples to meet state required Essential Skills Assessments. Support is also provided for appropriate implementation of the Oregon State Summative Assessment. Additionally, School Improvement provides professional development and technical support in science/STEM. Services include instructional support and coaching for science teachers as well as facilitation in the implementation of Next Generation Science Standards (NGSS).

### **Behavior and Instructional Consultation Services:**

Consultation from the Student Services and Instructional Services Departments is provided at the request of a district. Services may be provided within the regular classroom setting or in an alternative educational setting. There is a referral process that includes a needs assessment at no cost with further consultation and services provided as a fee for service. A contract agreement is created which includes a clear description of the services provided and fees. The team may include an administrator, teacher, speech pathologist, school psychologist, occupational therapist, nurse and/or a behavior consultant.

Professional Learning supports rooted in social-emotional learning and trauma sensitive practices may be provided to assist with behavioral strategies, collaborative problem solving, restorative justice strategies, culturally responsive practices, compassion fatigue and vicarious trauma awareness.

**Curriculum Services:** MESD provides support related to curriculum selection, implementation and on-going assistance. This includes aiding the Oregon Department of Education in providing districts the opportunity to review Curriculum Adoption materials and to provide professional learning (as needed) related to the Adoption. Additionally, MESD supports the implementation of programs such as the "Classroom Law Project", which brings law-related educational programs into Oregon schools.

## Instructional Services (Continued)

**Instruction Services Special Projects:** MESD Instruction Services has considerable expertise in developing and strengthening instructional programs. Instruction Services special projects could include consultation, management or coordination of projects that seek to develop/strengthen instructional programs, such as mentoring and grant application/implementation. Additional projects could include curriculum and instruction development, supports to promote regular attendance/reducing chronic absenteeism, and coaching. These projects could be at a local school district level, county level or state level.

**Student Assessment Services – Special Projects:** Student Assessment Services provides data collections support, technical assistance, support and training on assessment procedures and administration of the score sites; and provides help desk support, technical assistance and training to school districts participating in the state’s on-line English Language Proficiency Assessment. In addition, Student Assessment Services provides the development and support of Essential Skills work samples in reading, writing and mathematics, as well as training in how to assess/score the work samples. Reading, writing and mathematics Essential Skills Assessments are provided in native languages.

**Regional Equity Professional Development:** MESD may hire staff or contract with specialists to provide leadership, planning, and professional development and learning.

This support will be based in equity, and culturally responsive and culturally sustaining practices and instruction. This could also include managing and coordinating of regional equity work. These projects could be at a local school district level, county level or state level.

**Regional Education Network Support/EAC Support:** The Regional Educational Network (REN) is a statewide initiative to support the growth and development of educators across the career continuum. MESD provides support and facilitation for the development and sustaining of networked improvement communities, professional development and prioritized initiatives.

**Student Success Act Supports:** MESD provides support and technical assistance to districts in navigating the requirements of the 2019 Student Success Act (SSA), applying for Student Investment Account funds, and SSA program planning and implementation. Supports include regional convenings/work groups, 1:1 district supports, coordinating partnerships with community based organizations, prioritization of work and professional development in identified areas.

## School Health Services (SHS)

**Contracted Health Education Services:** MESD SHS provides instruction and support to component districts and independent schools to provide instruction and support to help meet state and national mandates for required health and safety training, and to consult with employees after occupational exposures to bloodborne pathogens. Health education training can include:

- Medication Administration
- Severe Allergic Reaction (with epinephrine administration)
- Glucagon Administration
- First Aid/CPR AED training
- Adrenal Insufficiency/Crisis training
- Oregon Occupational Safety and Health Administration (OSHA) required Bloodborne Pathogen Training, including management of post-exposure evaluation and follow-up.

**Contracted Nursing Services including Direct One-to-One Nursing:** School districts may contract with MESD for additional nursing services for schools and unique programs, as well as direct one-to-one services for students with complex health conditions or those identified as medically fragile. Contracted nursing is for a minimum of 21 hours per week. Training, orientation, oversight, and supervision is provided by the MESD.

**Vision Screening Team:** The MESD screening team assists component districts in meeting the requirements of OAR 581-022-2220 by screening student vision (in grades K, 1, and 3). Students needing additional testing are referred to community health providers. MESD School Health Services may have funding or resources to help reduce costs for students needing prescription glasses (OAR 581-022-2220). Training, orientation, oversight and supervision provided by the MESD.

**Hearing Screening Team:** The Hearing Program provides state-mandated screening to grades K and 1, identifying students with hearing loss. Other school-aged students referred for screening, as well as those in K-1 requiring follow up, are evaluated by the department's licensed audiologist, who conducts a comprehensive exam and makes referrals as indicated. This supports student engagement and success in the classroom (OAR 581-022-2220). Training, orientation, oversight, and supervision is provided by the MESD.

## School Health Services (SHS) (Continued)

**Immunization Program:** Immunizations promote wellness by protecting all students and school staff against vaccine-preventable diseases. Under contract with Multnomah County Health Department (MCHD), School Health Services (SHS) assists school districts with immunization management to meet state requirements for school attendance. Services include records review, data entry, family notification, state reporting, preparation of exclusion letters, and data analysis and reporting (ORS 433.267). Training, orientation, oversight and supervision is provided by SHS. Monitoring records minimizes the number of students excluded due to non-compliance, and maximizes student attendance and learning time. Nurses, together with the immunization team, assist families to navigate the health system to access resources for required vaccines.

**School Nursing:** School nursing services provide mandated health services during the regular school day, promote wellness, and assist students to achieve optimal educational experiences. Nursing services are dependent on total caseload size and may include direct health services to ill and injured students, management of acute and chronic illnesses, surveillance and follow up of communicable disease, and consultation to districts based on current evidence based research and best practice. Nurses are a liaison between home, school, and community health care providers; they promote safety, assess growth and development, and contribute to mental, emotional, and physical well-being. Training, orientation, oversight, and supervision is provided by the MESD. By July 1, 2020, -ORS 336.201 recommends one registered nurse for every 750 students.

**School Health Assistants (SHA):** MESD School Health Assistants (SHAs) are non-licensed personnel who provide illness and injury management for students, with oversight from an RN. SHAs perform delegated nursing tasks as trained by the RN and may be the first point of contact for health services in the health room. The MESD RN/SHA team is no more than one RN to five SHAs. Training, orientation, oversight, and supervision is provided by the MESD.

## School Health Services (SHS) (Continued)

**School Nurse Consultant:** The Nurse Consultant functions as a liaison between School Health Services staff, district personnel, and County and State Health Departments. The Nurse Consultant provides investigation, reporting, and collaboration with county health departments in events related to reportable and communicable diseases. The Nurse Consultant provides management of staff body fluid and blood borne pathogen exposures, including consultation and follow up. Training, orientation, oversight, and supervision is provided by the MESD.

**Complex Needs Nursing (CNN):** Complex Needs Nurses (CNN) are registered nurses with expertise in the management of students with complex, chronic health needs in the school setting. CNNs augment MESD school nurse services by providing training, consultation and support for medically fragile, medically complex, and nursing-dependent students, as defined in ORS 336.201.

The complex needs nurse may provide initial training and develop an individualized health plan until the health condition is stabilized, and then transition management to the school nurse. CNNs participate in multi-disciplinary planning and placement meetings, IEP development. Training, orientation, oversight, and supervision is provided by the MESD.

**Nurse-School Health Services Consultation:** For both resolution and non-resolution schools or programs, MESD SHS may provide limited professional nursing consultation on a case by case or limited duration contract. Services may include assessment of complex health conditions, recommendations for required nursing services, assessment and evaluation of existing health services, delegations, training, and care coordination with families, schools and health care providers. Professional consultation and recommendations are based on current evidence based research and best practice. Training, orientation, oversight and supervision is provided by the MESD.

## Special Education

### **Abilities in Motion (AIM):** Wheatley (ages 5 - 21)

The AIM program provides an educational opportunity for special education students with significant medical needs which impact their ability to learn. Students benefit from an academic curricula and social skills program that are modified to accommodate their unique medical challenges. The program provides instruction to develop communication skills, adaptive behaviors and personal management skills that can be utilized within the classroom and community settings. Services are Individualized and based on a student's IEP.

### **Social Emotional Skills, Behavioral Health, Therapeutic classrooms and Evaluation/Stabilization programs:**

- ◆ Arata Creek, Burlingame Creek, Knott Creek and Four Creeks Schools (SESP) (Kindergarten-12th)
- ◆ Transition Program (ages 18-21)
- ◆ Arata Creek, Burlingame Creek and Knott Creek Behavioral Health (Kindergarten - 12<sup>th</sup> grade)
- ◆ Knott and Four Creeks Therapeutic classrooms (Kindergarten-5th grade)
- ◆ Evaluation/Stabilization Classrooms at Knott Creek and Four Creeks (Kindergarten - 6th grade)

The SESP program is designed for students with an individualized Education Plan (IEP) from Kindergarten to 21 years of age to provide structural social skills training, behavioral intervention and evidence-based academic instruction to students who are not being successful in the general education setting. This program provides mental health and behavioral consultative services within a small classroom setting (lower teacher: student ratio) for students needing additional therapeutic support. Additionally, the Transition classroom ages 18-21, offers job training and supports for students as they begin post-secondary work experiences. Instruction focuses on functional applied academics, community and classroom instruction to prepare students for adult life. The Behavioral Health program serves students Kindergarten-12th grade with significant behavioral challenges and lower cognitive capabilities. All students benefit from an academic curriculum and a social skills program that is modified to meet their cognitive and social emotional abilities. This classroom has a high staff to low student ratio based on data and demonstrated need to ensure success.

The therapeutic classrooms and evaluation/stabilization classrooms are designed for elementary students from a general education setting exhibiting significant behavioral and/or mental health concerns. Evaluation/stabilization classrooms are designed for students on a 45 day alternative placement setting with the district continuing potential evaluation procedures. It allows students within a small classroom setting with high staff ratio to participate in a safe, structured environment while the component district determines next steps in support of the student. Collaborative Problem-solving practices, culturally responsive Positive Behavioral Supports and Trauma sensitive practices are embedded in the training for staff and students.

## Special Education (Continued)

### **Behavior and Instructional Consultation Services:**

Consultation from the Student Services Department is provided at the request of a district. Services may be provided within the regular classroom setting or in an alternative educational setting. There is a referral process that includes a needs assessment at no cost with further consultation and services provided as a fee for service. A contract agreement is created which includes a clear description of the services provided and fees. The team may include an administrator, teacher, speech pathologist, occupational therapist, school psychologist and a behavior consultant.

**Feeding Team Contract Services:** The MESD feeding team provides assessment and training for safe feeding within the school and classroom environment. The feeding team assesses the following considerations while assessing students: positioning, medical history, nursing needs and safe feeding for students who present difficulties with oral feeding to avoid choking or aspiration. The feeding team provides safe eating protocols and consultation to districts on mealtime procedures at their request. The district completes a referral to the MESD to begin the assessment process. The MESD feeding team includes a speech language pathologist and an occupational therapist. On certain protocol trainings, a nurse may also be required. The Feeding Contract includes staff cost, mileage to and from sites, time spent in assessment, writing protocols and meeting with staff (consultation and training to feed the student safely).

**Functional Living Skills Program (ages 5-18):** Knott School and/or Component District. The Functional Living Skills (FLS) Program provides evidence-based instructional practices in the areas of academics, communication, motor, adaptive, social emotional, medical, health care, behavioral and vocational training to students with significant disabilities. Staff has extensive training in the area of Autism. The FLS program provides positive behavior intervention services including Functional Behavioral Assessments (FBAs) and Positive Behavior Support Plans (PBSPs) for students, in accordance with the Individuals with Disabilities Education Act (IDEA) and Individualized Education Plans (IEPs). The curriculum used in all classrooms aligns with the Common Core. Services are provided in component school districts in order to provide the least restrictive environment (LRE) as possible. Extended School Year services are available for those students that qualify and approval is provided by local school district. Additional staffing decisions are made through the IEP process including a local education agency (LEA) representative.

## Special Education (Continued)

**Functional Living Skills Transition Program (ages 18-21):** The Functional Living Skills Transition Program provides post-secondary instruction for student's age 18-21 that have exited high school and their Individualized Education Plan (IEP) identifies the need for significant post high school supports (academic, behavioral and or medical). The curriculum is focused upon functional applied academics, community and classroom instruction and for preparing students for adult life. Students have the opportunity to access a variety of work experiences in the local community and develop leisure and independent living skills. The curriculum used in all classrooms aligns with the Common Core. Transition has a high staff to student ratio. Extended School Year services are available for those students that qualify and approval is provided by the local school district. Additional staffing decisions are made through the IEP process including a local education agency (LEA) representative.

**High School/Middle School Therapeutic Classroom:** These special education classrooms are located on the Helensview School campus for students 6th grade through 12th grade with intensive mental health needs. The therapeutic program provides academic instruction, behavioral intervention and social skills training, coupled with a mental health focus. The Therapeutic Classrooms are for placement by local school districts through resolution/contracts. This program has a low student/high staff ratio and includes a behavior coach and mental health therapist as well as a special education teacher and education assistants.

### **Functional Living Skills (Alternative) (Ages K-21 years)**

Wheatley School

(Functional Living Skills Alt) at Wheatley School is a self-contained school for students needing an intensive Functional Life Skills (FLS) educational setting due to the impact of disability which directly affects cognition, communication and behavior. The curriculum used in all classrooms aligns with the Common Core. Additional support services focus on building communications skills, motor and sensory skills so students feel compelled to use behavior less as a communication medium. Wheatley is staffed with a high staff to student ratio (1:1 or 2:1). Students also receive the benefit of a full-time nurse. Extended School Year services are available to those students that qualify. Additional staffing decisions are made through the IEP process including a local education agency (LEA) representative.

## Special Education (Continued)

\*Individually Purchased Options:

### **Related Services:**

Speech/Language Pathologists, Occupational Therapists, Physical Therapists, Psychologists, Behavior Consultants, Educational Assistants, English Language Learning Teachers, Assistive Technologists, and Transition Specialists.

Related Services provides direct and/or consultation services according to student IEP needs. Services may be provided at a minimum of .2 FTE increments.

Caseloads are varied dependent upon IEPs and locations.

### **Assistive Technology:**

- · Conduct systematic assessment of student's AT needs
- · Provide assistance in IEP development
- · Provide consultation and technical assistance to district teams
- · Training and in-service at district request

### **Speech/Language Pathology:**

- · 1:1 therapy
- · Conduct formal or informal evaluations
- · Write, review and revise IEPs as mandated by IDEA, State and Federal rules
- · Provide direct or indirect therapy
- · Consultation services (IEP driven)
- · Technical assistance (professional development)
- · Attend IEP or three year re-evaluation meetings

### **Occupational Therapy:**

- · Conduct formal and informal evaluations
- · Write, review and revise IEPs as mandated by IDEA, state and federal rules
- · Provide direct or indirect therapy
- · Consultation services (IEP) driven
- · Technical assistance (professional development)
- · Attend IEP or three year re-evaluation meetings

## Special Education (Continued)

### Physical Therapy:

- · Conduct formal and informal evaluations
- · Write, review and revise IEPs as mandated by IDEA, state and federal rules
- · Provide direct or indirect therapy
- · Consultation services (IEP) driven
- · Technical assistance (professional development)
- · Attend IEP or three year re-evaluation meetings

### Psychological Services:

- · Conduct evaluations for: intelligence, adaptive behavior, social/emotional, formal and informal observations, and traumatic brain injury
- · Participate as a member of the evaluation team for Autism Spectrum Disorder or upon the request of the team for other eligibilities
- · Provide support to write, review and revise IEPs as mandated by state and federal rules and regulations
- · Provide consultation services based on each student's IEP
- · Attend IEP or three year re-evaluation meetings
- · Technical assistance (professional development)
- · Provide counseling services to individuals and/or small groups
- · Provide in-service trainings to districts
- · \*Included in the cost of this service option are travel, supplies, materials and technology (computer needs) for staff

### Behavior Consultant:

- · Observe and collect student data regarding behavior
- · Provides support to classrooms collecting functional behavior assessment data
- · Develop behavior support plan and reinforcement packages
- · Train and support staff with Positive Behavior Support strategies
- · Attends team meeting to brainstorm strategies and success in the classrooms
- · Provide behavioral recommendations

## Special Education (Continued)

**Educational Assistants:**

Educational Assistant Services may be provided in the regular classroom setting or in another educational setting. Services may be purchased in .875 FTE increments.

**Transition Specialist:**

This is a classified staff member with a background in behavior trained to work within districts for students transitioning from one program/school to another. The focus as a transition specialist is for a smooth crossover in placement with appropriate supports for the student to be successful in the new school environment.

**District Classroom Interventionist:**

Licensed special education behavioral specialist purchased in .2 FTE minimum slots for working with classroom staff and/or students within the classroom to support strategies and provide consultation services to the teacher for student success. The goal of this position is to keep and maintain students in the least restrictive placement possible by supporting environmental changes and student specific needs.

## Technology Services

Through Cascade Technology Alliance  
[www.cascadetech.org](http://www.cascadetech.org)

The Cascade Technology Alliance (CTA) is a part of the Cascade Education Alliance (CEA). The CEA is a collaboration of four regional ESDs: Columbia Gorge, Multnomah, Northwest Regional, and Willamette. The CEA directly serves 53 school districts within its geographic boundaries, benefitting more than 50% of the K-12 students in Oregon. The four ESDs make all of their education services available to any school district in their combined service area enabling school districts to access the local service plans of all four ESDs.

The CTA was created by the technology departments of each of the participating ESDs to serve their area component districts as well as other non-profit agencies in need of technology solutions. CTA services include network management; server management and data center; technical support; financial and human resource systems; student information systems; data warehouse and student reporting systems; instructional services and operational services.

The CTA has a menu of services available to its component school districts. The following is a list of services historically selected by MESD districts.

### Application and Development Services

- **Business Systems Support:** MESD provides an extensive and integrated administrative financial and human resource system including hundreds of customized reports specifically for use in public schools.
- **Data Warehouse:** The CTA data warehouse is part of a statewide initiative to facilitate state reporting and data-based decision making.
- **Student Information Services:** Student Services provides comprehensive computer applications for student accounting and data management. The Synergy application offers access for administrators, teachers, professional staff, students and parents to engage in the instructional process.
- **ORMED:** MESD developed a Medicaid Fee For Service billing application to allow School Districts to submit claims to the State for Medicaid reimbursement. The most common disciplines that provide Medicaid eligible services to students are Speech Pathologists (SLP's), Occupational Therapists (OT's), Physical Therapists (PT's) and Nurses.
- **Medicaid Operational Services:** Improve Medicaid program efficiencies, provide data analysis, and help increase Medicaid Reimbursement by identifying additional Medicaid dollars that may be left on the table by districts.

## Technology Services (Continued)

### District Office Services

- **Substitute Services:** CTA provides on-line substitute application and registration, verification of employment eligibility documents, blood borne pathogen training and updates, child abuse prevention training, maintenance of classified and certified substitutes, and registration of Teacher Standards and Practices Commission licenses.
- **School Messenger Automated Attendance/Emergency Notification:** School Messenger delivers flexible and modern communication capability with secure and robust performance for student attendance calling, emergency notifications, and other district communication needs.

### Infrastructure Services

- **Internet Connectivity:** MESD provides Internet Service Provision (ISP) service out of the Pittock Block for districts and agencies through a shared meet-me point. This includes redundant connections to multiple ISPs.
- **Network Services:** Wide area data networking support is provided in the form of communication lines, router maintenance, network management and connection to the Internet.
- **Engineering Support & On-Site Help Desk Support:** Experienced technical support and engineering staff provide high level technical support to District IT staff and for District's infrastructure needs.

### Instructional Services

- **Follett Destiny Library and Textbook Management:** Destiny is a fully functional, internet-based library and textbook management system designed specifically to support K-12 education. CTA provides Destiny services to MESD and its component districts.

### Other Regional Services

The MESD provides general administrative support services to Districts upon request.



## Administrative Support Services

- **K-12/Higher Education Collaboration Supports** : MESD provides facilitation, technical assistance, and systemic supports as needed to strengthen partnerships and pathways between K-12 school districts and higher education institutions.
- **Inter-District Delivery System (aka PONY)**: Facilities and Transportation Services provide inter-district courier “pony” service to component districts.
- **Procurement Card Services**: MESD administers procurement card services through Bank of America. It is an opportunity for smaller districts to take advantage of a more efficient purchasing process and potential cost savings. Services include ordering & deactivating cards, program maintenance, training, and auditing services.
- **School Announcement Closure Network**: MESD contracts with FlashAlert-Newswire.net each year to support the interface between the ESD & component districts and broadcast stations when emergency closures must be communicated to the public.
- **Other Administrative/Operational Services**: MESD can provide other general operational services to districts such as HR, payroll & business office assistance, and support for the planning and implementation of the Student Success Act.
- **Government Affairs**: MESD retains a specialist to provide technical support and professional assistance to Multnomah County school districts in the area of government relations at the state and/or local level.

## Student Success Act-Technical Assistance

The Statewide Education Initiatives Account (SEIA) grant provides funding to allow greater ESD support to component school districts. This includes the provision of technical assistance (not direct service) to school districts in developing, implementing, and reviewing a plan for receiving Student Investment Account grant money; and providing coordination with ODE in administering and providing technical assistance to school districts, including coordinating any coaching programs. This plan reflects priorities shared across multiple districts in the region.

### **Diversification of the Education Workforce**

Provide staffing, convening, and facilitation to create regional grow-your-own programs to support students and existing staff to become teachers and administrators.

### **Mental & Behavioral Health Systems**

Develop, scale, and/or improve systems (coaching, professional development) in the region to build capacity in staff to support students' social-emotional well-being and mental health. Provide a regional coordinator of mental health support systems.

### **Comprehensive Paraeducator Training**

Develop/source and implement professional learning for current paraeducators in topics aligned to districts' focus areas (e.g. social-emotional learning, racial equity, behavior support) through various learning modalities (e.g. online modules, in-person workshops, coaching supports). Provide a regional coordinator of paraeducator training.

### **Community Engagement of Focal Populations**

Provide technical assistance (professional learning, facilitation, resources) to build capacity for district staff for authentic systemic engagement of historically underserved communities.

### **SIA Plan Technical Assistance**

Support districts as needed in development of required Student Investment Account plans. Develop Networked Improvement Communities focused on shared SIA priorities. Provide a Student Success Act lead to provide technical assistance & serve as liaison between districts and ODE.

### **Pandemic Recovery Planning**

Provide technical assistance, data analysis, facilitation, and training support for identification and closing of achievement gaps created and/or widened during Covid-19 instructional disruption.

### **Effective Early Learning Systems**

Provide support (coaching, professional learning, facilitation) for integration of PK-early elementary systems (instruction, assessment, social-emotional learning, family engagement) for literacy, math, and other content areas with an emphasis on meeting the needs of historically underserved student groups.

*Specific expenditures in these areas will be developed in partnership with component district teams. Final detailed expenditure plan included in the Appendix of the final published 2021-22 Local Service Plan*

**ADOPTION OF MULTNOMAH ESD  
PROGRAMS AND SERVICES PROPOSALS  
FOR 2021-2022**

\_\_\_\_\_ SCHOOL DISTRICT NO. \_\_\_\_\_

This certifies that the following Resolution was adopted by the Board of Directors of \_\_\_\_\_ School District No. \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 2021, in the manner proposed by law, and has not been altered or repealed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2021

\_\_\_\_\_  
Superintendent/Deputy Clerk  
School District No. \_\_\_\_\_

\*\*\*\*\*

**RESOLUTION**

BE IT RESOLVED that, according to ORS 334.175, the Board of Directors of \_\_\_\_\_ School District No. \_\_\_\_\_, Multnomah County, Oregon, agrees to the conditions and provision of all programs and services, described in the 2021-2022 Local Service Plan - Multnomah Education Service District, EXCEPT:

(Specify here each and every program not approved. If all are approved, please indicate "none".)

Please note that in the event that the required resources are not available, each and every program and service is subject to reduction or elimination at the discretion of the Multnomah ESD Board. If such reductions or eliminations are necessary, they will be made through contingency planning in cooperation with the Superintendents of the local component districts.

# KEY COMMUNITY PARTNERS

Albertina Kerr	Multnomah ESD-Helensview School
All Hands Raised	New Avenues for Youth
Carpe Mundi	NW Disability Supports
Community Cycling Center	OHSU Doernbecher's Children's Hospital
East County SD Liaison	OHSU Kitchen and Dining
East County STEM Partnership	Oregon Department of Education
FACT	Oregon Food Bank
Friends for Outdoor School	Oregon Forest Resources Institute
Friends of the Children	Oregon State University Extension
Gateway to College	Oregon Youth Authority
Gray Family Foundation	Parkrose hardware
Gresham Chamber of Commerce	P:ear Mentoring
IBEW	Portland Community College
IRCO	Portland Bureau of Transportation (PBOT)
Impact NW	Safe Routs to School
Kaiser Permanente	Portland Children's Levy
Kline & Associates	Portland Police Bureau
Linn-Benton Detention	Portland Public Schools-Alliance High School
Linn-Benton Community College	Portland Public Schools-Alliance High School at Benson High School
Mercy Corps NW	Portland Youth Builders
Metro	Providence Willamette Falls Hospital
Mt Hood Community College Dual Enrollment	PSU TRIO Pre-College Programs
Mt. Hood Community College Regional CTE Coordination	Randall Children's Hospital at Legacy Emanuel
Mt. Hood Community College, TRIO College First Program	Reynolds Learning Academy
Mt Hood Cable Regulatory Commission	Rosemary Anderson HS/Portland OIC School & Community Oral Health Programs
Multnomah County Early Learning	Self Enhancement Inc.
Multnomah County Detention	Shriners Hospitals for Children
Multnomah County Developmental Disabilities Division	STARS
Multnomah County Health	Worksystems: Summerworks
Multnomah County Juvenile Justice Services	U.S. Bank Machine Tool Finance
Multnomah County Library	United Way of the Columbia-Willamette Unity Center for Behavioral Health
Multnomah County Mental Health and Addiction Services Division	TriMet
Multnomah County Probation/Parole	Yamhill County Juvenile Detention
Multnomah County SUN Schools	Zenbu

## Links to Other Information

### **Multnomah Education Service District**

Information about departments and specific programs can be found on the district website: [www.mesd.k12.or.us](http://www.mesd.k12.or.us)

### **MESD Accountability Report**

The annual Accountability Report is a comprehensive summary of the programs and services the MESD provides to support districts in serving students. It reports information specific to each component district; including, number of students served, services provided, and financial data. The report is available online in the Component School Districts section on the MESD Web page.

### **MESD School Health Services Annual Report**

The School Health Services department issues an [annual report](#) available on its homepage.

### **MESD Budgets and Financial Reports**

MESD's annually Adopted Budgets and Comprehensive Annual Financial Reports (CAFRs) for the past 5 years can be found at the Business Services homepage: [www.mesd.k12.or.us/businessservices](http://www.mesd.k12.or.us/businessservices)

### **Cascade Technology Alliance**

Cascade Technology Alliance was originally formed to bring the technological strengths of our four education service districts together to deliver even better tech services to our area School Districts than previously possible. We have four objectives to meet before providing services to Schools. They are stability, accessibility, innovation, and cost-sharing/saving collaboration. By meeting these four objectives, our Oregon school staff, student, and parent users have exceptional solutions to support the learning environment. <http://www.cascadetech.org/>

APPENDIX

**MESD Local Service Plan Addendum 2021-22  
Statewide Education Initiatives Account (SEIA)**

Fall Season

HS Volleyball-

Angela Davis

Christa Hill

Jeff Miller

HS Football-

Nathan Aazzerah

Richard Joseph Hake

Tyler Leith-Ross

Justin Svarin

Bryan Scott

HS Boys Soccer-

Brian Paul

Seth Payton

HS Girls Soccer-

Mark McIntire

Sarah Young (Fundak)

HS Cross Country-

Paul Rondema

Carly Strid

MS Volleyball-

Claire Davis

Celia Younker

MS Football-

Dwayne Schell

Steve Merrill

MS Boys Soccer-

Lucas Houck

MS Girls Soccer-

JP Balbo

MS Cross Country-

Anthony Young

# OSBA Model Sample Policy

Code: GCBDAAGDBDAA  
Adopted:

## COVID-19 Related Leave \*

When applicable, the district will comply with the provisions of the Families First Coronavirus Response Act (FFCRA) which includes the Emergency Paid Sick Leave Act (EPSLA) and the Emergency Family and Medical Leave Expansion Act (EFMLEA). The district will also comply with the Oregon Bureau of Labor and Industries' (BOLI) temporary rule BLI 4-2020 that amends Oregon Administrative Rule 839-009-0230 for the purpose of taking leave during the statewide public health emergency. This policy and its accompanying administrative regulation will be in effect until each of the above laws have expired.

Employees are eligible for EFMLEA leave if they have been employed for at least 30 days.

EPSLA applies to all employees no matter how long they have been employed or how many hours they have worked.

The district may exclude from the EPSLA and EFMLEA employees who are health care providers, including anyone employed at any post-secondary educational institution offering health care instruction.

The BOLI rule applies to districts with employees who are eligible for leave under the Oregon Family Leave Act.

The district shall post a notice of FFCRA requirements in conspicuous places at district facilities. The district may meet the notice requirement by emailing the notice to employees or posting notice on an internal or external website made available to employees.

The district is prohibited from retaliating against an employee who takes leave or takes actions to enforce the requirements of these acts.

This policy does not affect employee rights or benefits under any other law, collective bargaining agreement, or district policy. The district is not required to pay an employee for unused emergency paid sick time if an employee resigns, retires, or is terminated.

END OF POLICY

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### Legal Reference(s):

[ORS 332.507](#)  
[ORS 342.545](#)  
[ORS 659A.090](#)

[ORS 659A.093](#)  
[ORS 659A.096](#)  
[ORS 659A.099](#)

[ORS 659A.150 - 659A.186](#)  
[OAR 839-009-0200 - 0320](#)

BOLI Temporary Administrative Order BLI 4-2020

Families First Coronavirus Response Act, Public Law No: 116-127, Mar. 18, 2020.

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).  
Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654 (2018); 5 U.S.C. §§ 6381-6387 (2018); Family and Medical Leave Act, 29 C.F.R. Part 825 (2019).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. § 2000ff-1 (2018).

Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9<sup>th</sup> Cir. 2014).