

AGENDA	CORBETT SCHOOL DISTRICT REGULAR SCHOOL BOARD MEETING ZOOM virtual 35800 E Historic Columbia River Highway Corbett, Oregon 97019	7:00 PM Wednesday, March 9, 2022
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a.

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Corbett School District 39

Code: BDDC
Adopted: 10/16/19
Orig. Code(s): BDDC

Board Meeting Agenda

The Board chair, ~~with the assistance of~~ will assist the superintendent, ~~will prepare~~ in preparing an agenda for all regular meetings of the Board. Items of business may be suggested by any Board member, staff member, student or patron of the district by notifying the superintendent at least five working days prior to the meeting.

A consent agenda may be used by the Board for noncontroversial business. The consent agenda will consist of routine business that requires action but not necessarily discussion. These items may all be approved at the same time. A Board member may ask that any item be removed from the consent agenda. The removed item will then be placed on the regular agenda.

The agenda will follow a general order established by the Board. Opportunities for the audience to be heard may be included on the agenda. The Board will follow the order of business set up by the agenda unless the order is altered by a consensus of the Board.

Items of business not on the agenda may be discussed and acted upon if the majority of the Board agrees to consider them.

The agenda, together with supporting materials, will be distributed by the district office or superintendent to Board members at least three full working days prior to the meeting. The agenda will be available to the press and to interested patrons through the superintendent's office at the same time it is available to the Board members. Copies of the agenda for the press and public will not contain any confidential information included in the Board members' packets.

A copy of the agenda will be posted on the district website on the day of the meeting.

The district will ensure equally effective communications are provided to qualified persons with disabilities, upon request, as required by the Americans with Disabilities Act.

Appropriate auxiliary aids and services may include, but are not limited to, qualified interpreters, assistive listening systems, note takers, large print, Braille materials, audio recordings and readers. Primary consideration will be given to the request of the person with a disability in the selection of the appropriate auxiliary aid and/or service. Should the Board demonstrate such a request would result in a fundamental alteration in the service, program or activity or an undue financial and administrative burden, an alternate, equally effective communication will be used.

Auxiliary aids and services for persons with disabilities will be available at no charge to the individual.

END OF POLICY

Legal Reference(s):

10/16/19 | 11

Board Meeting Agenda - BDDC

ORS 192.630

ORS 192.640

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2015); 28 C.F.R. Part 35 (2015).

Americans with Disabilities Act Amendments Act of 2008.



Kinder to College

CORBETT SCHOOL DISTRICT

2022-23 CSD LOTTERY ...

Latest News

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2022 Superintendent Search

The Corbett School District Board of Directors, with the assistance of the Oregon School Boards Association, is nearing the end of a search that began in December 2021 to hire a permanent superintendent for the district. The District received 18 applications from candidates throughout the country.

The board of seven and a screening committee of twelve educators, administrators, and community members identified semi-finalists who were interviewed during special meetings on Tuesday, February 15 and Thursday February 17.

Dan Wold is currently leading the Corbett School District as Interim Superintendent. Board Chair Michelle Vo shared, "The Board is overwhelmingly grateful to Dan for his commitment to Corbett during the 2020-2022 school years, and his successful leadership of the district during the pandemic." He will continue as Interim Superintendent for the remainder of this school year.

Following initial interviews, the Board deliberated and invited four finalists to spend time in the District on Sunday, March 13 and Monday, March 14.

The finalists are:

- Andre Hargunani, Principal of Pacific Crest Online Academy in the Richland, Washington School District. His prior experience included a principal position with the Leona Libby Middle School in Richland.
- Ben Gilpin, Principal in the Western School District located In Parma, Michigan. Administrator with the Michigan Association for Computer Users in Learning.
- Derek Fialkiewicz, Principal of the Lied STEM Academy in the Clark County School District, Las Vegas. Prior to that he was a middle school assistant principal and a high school dean of students.
- Timothy LaGrange, Superintendent of the Southwest County School Corporation located in Indiana. LaGrange has also served as an assistant principal and high school teacher/coach.

On Sunday, March 13 the finalists will be introduced at a community meeting to be held from 3-5 PM in the Corbett Schools main campus Multi-Purpose Building. Members of the community are encouraged to attend. On Monday, March 14 the finalists will spend the day touring the district, meeting with staff and participating in a second interview with the Board. Following deliberations, the Board will announce its selection for the permanent superintendent position, which will commence on July 1, 2022.

Contact: Michelle Vo-Board Chair (mvo@corbett.k12.or.us)



Latest District News

March 3, 2022

2022 Superintendent Search

March 1, 2022

CORBETT SCHOOL DISTRICT NO. 39
Multnomah County, Oregon

Financial Statements,
Supplementary Information,
and Other Schedules

Year Ended June 30, 2021

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

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Multnomah County, Oregon

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CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

OFFICIALS OF THE DISTRICT

JUNE 30, 2021

BOARD OF DIRECTORS

MICHELLE VO - CHAIR	June 30, 2021
DAVID GORMAN - VICE-CHAIR	June 30, 2021
REBECCA BRATTON	June 30, 2021
BOB BUTTKE	June 30, 2021
KATEY KINNEAR	June 30, 2023
TODD MICKALSON	June 30, 2021
TODD REDFERN	June 30, 2023

All board members receive mail at the address below.

ADMINISTRATION

Dan Wold, Interim Superintendent

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

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, each 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, 2021, 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 funds, and the aggregate remaining fund information of the District as of June 30, 2021, 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, Federal Program Fund, and Student Investment Account 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 is 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, have 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 them.

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 28, 2022, 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 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2021

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, 2021. 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, 2021 by \$3.26 million. Of the total amount, \$5.90 million is invested in capital assets net of related debt, \$774 thousand is restricted for student activities, federal and state grants, food service, energy projects, debt service and other post-employment benefits, and the remainder is an unrestricted net deficit of \$9.93 million.
- The District's ending net position decreased by \$2.01 million.
- The District's governmental funds show a combined ending fund balance of \$5.27 million, an increase of \$416 thousand from prior year. Approximately 72.2% of the total amount, \$3.81 million, is restricted for student activities, energy projects, and debt service, 23.7%, \$1.25 million, is assigned for appropriations related to next year's budget, and 3.0%, \$160 thousand, is unassigned. 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, deferred outflows of resources, liabilities, and deferred inflows of resources 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 deferred outflows of resources and liabilities and deferred inflows of resources, 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.

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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

YEAR ENDED JUNE 30, 2021

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

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, 2021

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 \$3.26 million at the close of the most recent fiscal year.

	Net Position			
	At June 30, 2021 and 2020			
	Governmental Activities		Increase (Decrease)	Percent Change
June 30, 2021	June 30, 2020			
Assets				
Current and other assets	\$ 7,477,785	\$ 6,122,208	\$ 1,355,577	22.1%
Capital assets	8,715,633	8,651,275	64,358	0.7%
Total assets	<u>16,193,418</u>	<u>14,773,483</u>	<u>1,419,935</u>	9.6%
Deferred outflows of resources	<u>5,513,225</u>	<u>5,002,845</u>	<u>510,380</u>	10.2%
Liabilities				
Current liabilities	2,204,863	1,594,256	610,607	38.3%
Long-term liabilities	<u>21,488,790</u>	<u>18,471,145</u>	<u>3,017,645</u>	16.3%
Total liabilities	<u>23,693,653</u>	<u>20,065,401</u>	<u>3,628,252</u>	18.1%
Deferred inflows of resources	<u>1,271,677</u>	<u>958,577</u>	<u>313,100</u>	32.7%
Net position				
Net investment in capital assets	5,900,710	6,017,964	(117,254)	-1.9%
Restricted	774,090	693,566	80,524	11.6%
Unrestricted	<u>(9,933,487)</u>	<u>(7,959,180)</u>	<u>(1,974,307)</u>	-24.8%
Total net position	<u><u>\$(3,258,687)</u></u>	<u><u>\$(1,247,650)</u></u>	<u><u>\$(2,011,037)</u></u>	-161.2%

A significant portion of the District's net position reflects its net investment in capital assets (e.g., buildings, vehicles, and equipment.) The District uses 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 \$9.93 million is unrestricted.

The District issued \$4 million of General Obligation Bonds in April 2021 to refund the 2020 Full Faith and Credit Bonds and for planned improvements for the Woodard property and existing school facilities, as approved by voters in November 2020. 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 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, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities decreased the District's net position by \$2.01 million in the current the fiscal year.

	Changes in Net Position For the Years Ended June 30, 2021 and 2020			
	Governmental Activities		Increase (Decrease)	Percent Change
	June 30, 2021	June 30, 2020		
Revenues				
Program revenues				
Charges for services	\$ 71,424	\$ 383,838	\$ (312,414)	-81.4%
Operating grants and contributions	1,724,582	1,028,282	696,300	67.7%
Capital grants and contributions	-	655,034	(655,034)	-100.0%
General revenues				
Property taxes	1,927,901	1,831,155	96,746	5.3%
State School Fund	9,933,199	10,132,700	(199,501)	-2.0%
Common School Fund	138,487	127,146	11,341	8.9%
Unrestricted intermediate and local sources	314,366	341,389	(27,023)	-7.9%
Earnings on investments	41,295	74,521	(33,226)	-44.6%
Total revenues	<u>14,151,254</u>	<u>14,574,065</u>	<u>(422,811)</u>	-2.9%
Expenses				
Instruction	10,205,268	10,410,249	(204,981)	-2.0%
Support Services	5,516,272	4,662,034	854,238	18.3%
Enterprise and community services	293,791	319,146	(25,355)	-7.9%
Facilities acquisition and construction	-	160,421	(160,421)	-100.0%
Interest on long-term debt	146,960	120,212	26,748	22.3%
Total expenses	<u>16,162,291</u>	<u>15,672,062</u>	<u>490,229</u>	3.1%
Change in net position	<u>(2,011,037)</u>	<u>(1,097,997)</u>	<u>(913,040)</u>	-83.2%
Net position - Beginning	<u>(1,247,650)</u>	<u>(149,653)</u>	<u>(1,097,997)</u>	
Net position - Ending	<u><u>\$ (3,258,687)</u></u>	<u><u>\$ (1,247,650)</u></u>	<u><u>\$ (2,011,037)</u></u>	

The decrease in revenues from Charges for Services is due to COVID-19 distance-learning and the increase in Operating grants and contributions reflect Student Investment Act funding that began to provide for defined initiatives in 2020-21.

Capital grants decreased, reflecting that prior-year funding was one-time money for the high school seismic retrofit project that was completed in 2019-20.

State School Fund revenues decreased as property tax revenues increased, when the district's resident student attendance decreases, when prior year adjustments are applied, and when changes are made to the funding formula.

Instruction expense decreased and Support services expense increased, reflecting a shift of resources to additional support for students during implementation of COVID-19 distance-learning requirements during most of the 2020-21 year, and the gradual shift back to in-person learning that took place in the spring of 2021.

Facilities construction expense decreased reflecting the completion of the HS project in the prior year.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

YEAR ENDED JUNE 30, 2021

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, 2021, total fund balance of the governmental funds was \$5.27 million, of which \$160 thousand was unassigned. These amounts are available to use, in accordance with applicable restrictions on the nature of the expenditures.

The General Fund's ending fund balance decreased by \$185 thousand to \$4.50 million during fiscal year 2020-21. Of this balance, \$431 thousand is unassigned.

The Federal Programs Fund expenditures increased due to COVID-19 relief grants during the fiscal year.

The Student Investment Account Fund is a new fund to record the activities financed by the Student Success Act to meet students' mental or behavioral health needs and to increase academic achievement. The grant award for 2020-21 was spent in its entirety; there is no fund balance.

The Capital Improvements Fund was repurposed in 2020-21 to account for the general obligation bonds issued in April 2021. The fund received the net proceeds of the bonds, and capital project expenses were recorded to it. The ending balance of \$899 thousand is restricted for capital projects.

BUDGETARY HIGHLIGHTS FOR THE GENERAL FUND

The Adopted Budget was amended twice during the fiscal year, adding \$843 thousand authorized general fund expenditure capacity to the adopted amount of \$15.69 million, for a total of \$16.53 million, to authorize prepayment of the 2020 Full Faith and Credit Obligation with the proceeds of the 2021 General Obligation Bond, to reflect audited financial ending fund balances from prior year, and to increase the support services budget for the year.

Exclusive of contingency, which was not spent, and debt service that was paid from another fund, in fiscal year 2020-21 the District overspent the final general fund budget by more than \$43.1 thousand.

CAPITAL ASSETS

At June 30, 2021, the District had \$8.71 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 a van, and work on the Woodard property which began in July 2020 and is not yet complete. Further information about capital assets may be found in Note 4.

DEBT ADMINISTRATION

As of June 30, 2021, the District had \$6.03 million in long-term debt. The district's debt consists of General Obligation Bond (2021), Certificates of Participation (2012), a QSCB Loan (2012), a SELP Loan from the Oregon Department of Energy (2012), five bus loans, and a land loan. Further information about long-term debt may be found in Note 5.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

YEAR ENDED JUNE 30, 2021

ECONOMIC FACTORS

The District derives about 75 percent of its General Fund revenues from the State School Fund via its funding distribution formula. Property taxes account for more than 14 percent.

State School Fund money derives partly from biennial appropriation made by the state legislature, and partly from the aggregate of the local permanent rate property taxes from school districts across the state. The biennial state budget and the legislative appropriation are highly dependent upon state income tax revenue. The outlook for the state economy is a leading indicator for the health of these revenues.

Oregon State Economy - In June of 2021, Oregon's unemployment rate fell to 5.6 percent from April 2020's high of 13.2 percent. 5.6 percent represents the lowest unemployment rate since the COVID-19 pandemic began. (Source: US Bureau of Labor Statistics, Unemployment Data)

Approximately 81 thousand jobs were gained over the past year in the state, contributing to a total workforce increase of 4.5 percent from June 2020 to June 2021. The Leisure & Hospitality sector experienced the greatest percentage gains, with 17 thousand jobs gained, representing 11.5 percent of the total year-over-year job increases. (Source: US Bureau of Labor Statistics, Oregon Economy at a Glance)

Local Economy - Portland and the surrounding metropolitan area have a widely-diversified economy. Portland's centralized location and excellent transportation facilities have established the area as a major distribution point on the West Coast for wholesale trade and high-tech exports. During 2020-21, Education, Health Services, and Hospitality accounted for 25.0 percent of the city's economy while the Trades, Transportation and Utilities made up another 19.5 percent.

Located 30 miles east of Portland, in the scenic Columbia River Gorge, and adjacent to Interstate 84, the District encompasses roughly 134 square miles and serves approximately 1,100 students. The District is recognized as one of the highest-performing school districts in Oregon and enjoys high demand for enrollment from non-resident students who wish to attend. Approximately 45% of the District's enrollment is made up on non-resident students; the District offers limited lottery slots.

2021-22 BUDGET

The Adopted budget for 2021-2022 has total expenditure appropriations of \$26.4 million, including \$14.9 million in the general fund and \$7.2 million in the bond and matching grant funds.

The 2021-2022 budget was adopted as the impact of COVID-19 had been felt upon Oregon schools for more than a year. The necessity to transition as-needed between in-person-instruction to fully-remote Comprehensive Distance Learning models on a grade-level basis was anticipated to continue to affect the number and attendance of registered students in the district, and increase the need for support services. The Adopted budget anticipated a beginning fund balance of \$6.0 million.

The District issued \$4 million general obligation bonds in April 2021, and was awarded a matching state grant. Bond and grant proceeds will pay for the construction of school facilities, and other authorized uses.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

YEAR ENDED JUNE 30, 2021

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, 2021

	<u>Governmental Activities</u>
ASSETS:	
Current assets:	
Cash and investments	\$ 5,197,497
Cash held by county	6,794
Receivables	1,600,393
Inventory	8,879
Prepays	46,342
Total current assets	<u>6,859,905</u>
Noncurrent assets:	
Deposits held by fiscal agent	526,283
Net other postemployment benefits asset	91,597
Capital assets:	
Not being depreciated	818,915
Being depreciated, net of accumulated depreciation	7,896,718
TOTAL ASSETS	<u>16,193,418</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows related to pensions	5,422,348
Deferred outflows related to other postemployment benefits	90,877
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>5,513,225</u>
LIABILITIES:	
Current liabilities:	
Payables	685,267
Accrued payroll	1,026,915
Accrued interest payable	22,554
Long-term debt, due within one year	470,127
Total current liabilities	<u>2,204,863</u>
Noncurrent liabilities:	
Long-term debt, due after one year	5,562,755
Net pension liability	15,583,797
Total other postemployment benefits liability	342,238
TOTAL LIABILITIES	<u>23,693,653</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred inflows related to pensions	1,257,367
Deferred inflows related to other postemployment benefits	14,310
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,271,677</u>
NET POSITION:	
Net investment in capital assets	5,900,710
Restricted for	
Student activities	106,493
Federal and state programs	7,656
Food service	19,022
Energy projects	23,039
Debt service	526,283
Other postemployment benefits	91,597
Unrestricted	(9,933,487)
TOTAL NET POSITION	<u><u>\$ (3,258,687)</u></u>

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, 2021

FUNCTIONS/PROGRAMS	Expense	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Instruction	\$ 10,205,268	\$ 66,776	\$ 1,269,828	\$ (8,868,664)
Support Services	5,516,272	-	253,902	(5,262,370)
Enterprise and community services	293,791	4,648	156,831	(132,312)
Interest on long-term debt	146,960	-	44,021	(102,939)
TOTALS	\$ 16,162,291	\$ 71,424	\$ 1,724,582	(14,366,285)
GENERAL REVENUES				
				1,927,901
Property taxes				9,933,199
State School Fund				138,487
Common School Fund				314,366
Unrestricted intermediate and local sources				41,295
Earnings on investments				
TOTAL GENERAL REVENUES				12,355,248
CHANGE IN NET POSITION				(2,011,037)
NET POSITION - BEGINNING				(1,247,650)
NET POSITION - ENDING				\$ (3,258,687)

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, 2021

	General Fund	Federal Programs Fund	Student Investment Account Fund	Capital Improvement Fund	Non-Major Governmental Funds	Total
ASSETS						
Cash and investments	\$ 4,076,129	\$ -	\$ -	\$ 978,903	\$ 142,465	\$ 5,197,497
Cash held by county	6,794	-	-	-	-	6,794
Accounts receivable	873,184	361,123	293,516	-	19,036	1,546,859
Property taxes receivable	53,534	-	-	-	-	53,534
Due from other funds	646,983	-	-	-	-	646,983
Inventory	-	-	-	-	8,879	8,879
Prepays	46,342	-	-	-	-	46,342
Deposits held by fiscal agent	526,283	-	-	-	-	526,283
TOTAL ASSETS	\$ 6,229,249	\$ 361,123	\$ 293,516	\$ 978,903	\$ 170,380	\$ 8,033,171
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 592,671	\$ -	\$ -	\$ 79,649	\$ 12,947	\$ 685,267
Accrued payroll	1,026,915	-	-	-	-	1,026,915
Due to other funds	-	353,467	293,516	-	-	646,983
TOTAL LIABILITIES	1,619,586	353,467	293,516	79,649	12,947	2,359,165
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	43,543	-	-	-	-	43,543
Unavailable revenue - other	61,619	278,213	-	-	19,022	358,854
TOTAL DEFERRED INFLOWS OF RESOURCES	105,162	278,213	-	-	19,022	402,397
Nonspendable:						
Inventory	-	-	-	-	8,879	8,879
Prepays	46,342	-	-	-	-	46,342
Restricted:						
Student activities	-	-	-	-	106,493	106,493
Energy projects	-	-	-	-	23,039	23,039
Capital projects	2,253,074	-	-	899,254	-	3,152,328
Debt service	526,283	-	-	-	-	526,283
Assigned:						
Subsequent year's budget appropriation of fund balance	1,248,087	-	-	-	-	1,248,087
Unassigned	430,715	(270,557)	-	-	-	160,158
TOTAL FUND BALANCES	4,504,501	(270,557)	-	899,254	138,411	5,271,609
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 6,229,249	\$ 361,123	\$ 293,516	\$ 978,903	\$ 170,380	\$ 8,033,171

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, 2021

FUND BALANCES			\$ 5,271,609
Capital assets are not financial resources and therefore are not reported in the governmental funds:			
Cost, net of retirements	\$ 15,456,934		
Accumulated depreciation, net of retirements	<u>(6,741,301)</u>	8,715,633	
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	91,597		
Deferred outflows related to pension	5,422,348		
Deferred outflows related to OPEB	90,877	5,604,822	
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	(22,554)		
Long-term debt	(6,032,882)		
Net pension liability	(15,583,797)		
Total OPEB liability	(342,238)		
Deferred inflows related to pension	(1,257,367)		
Deferred inflows related to OPEB	(14,310)	(23,253,148)	
A portion of the District's revenues 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>402,397</u>
TOTAL NET POSITION			<u>\$ (3,258,687)</u>

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, 2021

	General Fund	Federal Programs Fund	Student Investment Account Fund	Capital Improvement Fund	Non-Major Governmental Funds	Total
REVENUES						
Local sources:						
Property taxes	\$ 1,930,112	\$ -	\$ -	\$ -	\$ -	\$ 1,930,112
Charges for services	23,910	-	-	-	47,607	71,517
Earnings on investments	41,295	-	-	-	-	41,295
Other	54,504	-	-	-	31,319	85,823
Intermediate sources	202,439	-	-	-	-	202,439
State sources	10,870,120	-	293,516	-	2,197	11,165,833
Federal sources	89,778	73,163	-	-	134,651	297,592
TOTAL REVENUES	13,212,158	73,163	293,516	-	215,774	13,794,611
EXPENDITURES						
Current:						
Instruction	8,063,779	351,376	193,516	-	26,671	8,635,342
Support services	4,727,762	70	100,000	77,823	-	4,905,655
Enterprise and community services	-	-	-	-	269,569	269,569
Capital Outlay:						
Support services	192,927	-	-	-	-	192,927
Facilities acquisition and construction	121,093	-	-	99,037	-	220,130
Debt service	359,373	-	-	21,478	-	380,851
TOTAL EXPENDITURES	13,464,934	351,446	293,516	198,338	296,240	14,604,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(252,776)	(278,283)	-	(198,338)	(80,466)	(809,863)
OTHER FINANCING SOURCES (USES)						
Loan proceeds	128,290	-	-	-	-	128,290
Bond proceeds	-	-	-	4,000,000	-	4,000,000
Payment to refunded bond escrow agent	-	-	-	(2,902,408)	-	(2,902,408)
Transfers in	62,200	-	-	-	122,782	184,982
Transfers out	(122,782)	-	-	(37,200)	(25,000)	(184,982)
TOTAL OTHER FINANCING SOURCES (USES)	67,708	-	-	1,060,392	97,782	1,225,882
NET CHANGES IN FUND BALANCE	(185,068)	(278,283)	-	862,054	17,316	416,019
FUND BALANCE - BEGINNING	4,689,569	7,726	-	37,200	121,095	4,855,590
FUND BALANCE - ENDING	\$ 4,504,501	\$ (270,557)	\$ -	\$ 899,254	\$ 138,411	\$ 5,271,609

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, 2021

NET CHANGES IN FUND BALANCE		\$	416,019
<p>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:</p>			
Cost, net of retirements	\$	413,057	
Depreciation expense		<u>(348,699)</u>	64,358
<p>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</p>			
Principal payments		244,151	
Payment to refunded bond escrow agent		2,902,408	
Net proceeds from long-term debt		<u>(4,128,290)</u>	(981,731)
<p>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.</p>			
Changes in accrued interest payable		(10,260)	
Changes in net other post employment benefit asset and total other post employment benefit liability and related deferred outflows and inflows, net of contributions		(32,039)	
Changes in net pension liability and related deferred outflows and inflows, net of contributions		<u>(1,824,027)</u>	(1,866,326)
<p>Certain revenues that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds.</p>			
Change in unavailable revenue - property taxes			(2,211)
Change in unavailable revenue - other			<u>358,854</u>
CHANGE IN NET POSITION			<u>\$ (2,011,037)</u>

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, 2021

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 funds:

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, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Federal Programs Fund – This fund accounts for programs funded primarily by federal grants that are restricted to activities specified in the grants agreements, awards, regulations, or law.

Student Investment Account Fund – This fund accounts for programs funded by Oregon’s Student Investment Account funds that are restricted to activities to meet students’ mental and behavioral health needs and to increase academic achievement and reduce academic disparities for students that have historically experienced disparities in school.

Capital Improvements Funds – This fund accounts for the acquisition, construction, or improvement of District facilities funded by proceeds of General Obligation bonds.

In addition, the District maintains the Food Service Fund, Student Activities Fund, and Energy Projects Fund, and Matching Grant 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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 exceeds appropriations for instructions and facilities acquisition and construction in the General Fund, instruction in the Federal Programs Fund, and support services and debt service in the Capital Improvements 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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments (Continued)

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.

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 their acquisition value, which are based on USDA wholesale values. Donated commodities received during the year are reported as revenues. 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.

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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Retirement Plans (Continued)

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.

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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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:

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.

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.

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.

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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

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.

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, 2021, the District's cash and investments are comprised of the following:

Deposits with financial institutions	\$ 151,389
State of Oregon Treasurer's Local Government Investment Pool (LGIP)	<u>5,046,108</u>
	<u>\$ 5,197,497</u>

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

2. CASH AND INVESTMENTS (Continued)

Deposits with Financial Institutions

At June 30, 2021, the carrying amount of the District's deposits was \$151,389 and the bank balance was \$246,176. Federal Depository Insurance Corporation (the FDIC) insured \$250,000 of the bank balance. As required by Oregon Revised Statutes, any deposits during the year 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, any deposits of the District 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, 2021, the District's receivables are comprised of the following:

State and local grants	\$ 1,043,407
Federal grants	430,686
Common School Fund	68,929
Property taxes	53,534
Other	3,837
	<u>\$ 1,600,393</u>

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, 2021, no allowance for doubtful accounts was considered necessary.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

4. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2021 are as follows:

	<u>June 30, 2020</u>	<u>Additions</u>	<u>June 30, 2021</u>
Capital assets not being depreciated:			
Land	\$ 598,664	\$ 121	\$ 598,785
Construction in progress	-	220,130	220,130
Total capital assets not being depreciated	<u>598,664</u>	<u>220,251</u>	<u>818,915</u>
Capital assets being depreciated:			
Buildings and improvements	12,605,971	-	12,605,971
Equipment	295,349	-	295,349
Vehicles	1,543,893	192,806	1,736,699
Total capital assets being depreciated	<u>14,445,213</u>	<u>192,806</u>	<u>14,638,019</u>
Less accumulated depreciation for:			
Buildings and improvements	(5,465,860)	(271,730)	(5,737,590)
Equipment	(222,620)	(9,277)	(231,897)
Vehicles	(704,122)	(67,692)	(771,814)
Total accumulated depreciation	<u>(6,392,602)</u>	<u>(348,699)</u>	<u>(6,741,301)</u>
Total capital assets being depreciated, net	<u>8,052,611</u>	<u>(155,893)</u>	<u>7,896,718</u>
Capital assets, net	<u>\$ 8,651,275</u>	<u>\$ 64,358</u>	<u>\$ 8,715,633</u>

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

Instruction	\$ 268,468
Support Services	80,231
	<u>\$ 348,699</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, 2021

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 \$526,283 at June 30, 2021 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 used to acquire land and buildings and make certain improvements to the high school and middle school.

On April 15, 2021, the District entered into a financing agreement with BciCapital, Inc. to issue a direct placement general obligation bond for \$4,000,000 with an interest rate of 1.68%. The proceeds are to be used to construct, renovate, improve, furnish, and equip the District's facilities and site improvements. Additionally, \$2,902,408 of the proceeds were used to refund the outstanding balance of the Series 2020 full faith and credit direct placement bond. There was no difference between the reacquisition price and the net carrying amount of the Series 2020 full faith and credit direct placement bond. The District completed the refunding to obtain an economic gain (difference between the present values of the old and new debt service payments) of approximately \$26,000 but with an increase of approximately \$49,000 of total debt service payments over the next 10 years.

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 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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

5. LONG-TERM DEBT (Continued)

Loans and Contracts Payable (Continued)

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.

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.

On December 20, 2020, the District received a loan from Santander Bank in the amount of \$128,290 with an interest rate of 2.44%. The proceeds from the loan were used to purchase one 2022 Bluebird Bus, which serves as collateral for the debt.

The changes in long-term debt for the year ended June 30, 2021 are as follows:

	<u>June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2021</u>
Bond payable				
2001B OSBA FlexFund	\$ 20,000	\$ -	\$ (20,000)	\$ -
2012B OSBA FlexFund (QSBC)	1,000,000	-	-	1,000,000
2012C OSBA FlexFund	425,000	-	(30,000)	395,000
2020 FFC Bond	2,902,408	-	(2,902,408)	-
2021 GO Bond	-	4,000,000	-	4,000,000
	<u>4,347,408</u>	<u>4,000,000</u>	<u>(2,952,408)</u>	<u>5,395,000</u>
Loans and contracts payable				
2011 SELP Loan	299,549	-	(40,171)	259,378
2016 Mershon Land Contract	25,479	-	(25,479)	-
2017 De Lage Landen Bus Loan	44,677	-	(22,021)	22,656
2018 Santander Bus Loan	44,771	-	(14,350)	30,421
2019 Santander Bus Loan	94,608	-	(14,353)	80,255
2019 Mershon Land Contract	100,000	-	(24,525)	75,475
2020 Santander Bus Loan 1	94,659	-	(14,752)	79,907
2020 Santander Bus Loan 2	-	128,290	(38,500)	89,790
	<u>703,743</u>	<u>128,290</u>	<u>(194,151)</u>	<u>637,882</u>
	<u>\$ 5,051,151</u>	<u>\$ 4,128,290</u>	<u>\$ (3,146,559)</u>	<u>6,032,882</u>
			Less current portion	<u>(470,127)</u>
				<u>\$ 5,562,755</u>

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

5. LONG-TERM DEBT (Continued)

Loans and Contracts Payable (Continued)

The General Fund is typically used to liquidate long-term debt. A debt service fund was created after June 30, 2021 to accumulate resources for payments related the District's general obligation bond. 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
2022	\$ 322,000	\$ 139,150	\$ 55,556	\$ 148,127	\$ 18,579	\$ 470,127	\$ 157,729	\$ 55,556
2023	348,000	122,144	55,556	129,166	14,232	477,166	136,376	55,556
2024	385,000	115,752	55,556	116,849	10,431	501,849	126,183	55,556
2025	408,000	108,738	55,556	94,359	7,116	502,359	115,854	55,556
2026	427,000	101,247	55,556	97,438	4,039	524,438	105,286	55,556
2027-2031	3,460,000	334,894	222,224	51,943	909	3,511,943	335,803	222,224
2032	45,000	1,800	-	-	-	45,000	1,800	-
Totals	<u>\$ 5,395,000</u>	<u>\$ 923,725</u>	<u>\$ 500,004</u>	<u>\$ 637,882</u>	<u>\$ 55,306</u>	<u>\$ 6,032,882</u>	<u>\$ 979,031</u>	<u>\$ 500,004</u>

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). 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. Plans pursuant to ORS Chapter 238 are closed to new members hired on or after August 29, 2003. PERS 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. Monthly payments must be a minimum of \$200 per month or the member will receive a lump-sum payment of the actuarial equivalent of benefits to which he or she is entitled.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2020. The limit will be equal to \$195,000 in 2020, and will be indexed with inflation in later years.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

6. RETIREMENT PLANS (Continued)

PERS Defined Benefit Pension Plan (Continued)

Plan Benefits (Continued)

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

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.

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). For benefits earned before October 2013, the COLA varies based on the Consumer Price Index but is capped at 2.0 percent. For benefits earned after October 2013, the COLA will vary based on 1.25 percent of the first \$60,000 of earned benefit and 0.15 percent of earned benefit greater than \$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.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2020. The limit will be equal to \$195,000 in 2020, and will be indexed with inflation in later years.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

6. RETIREMENT PLANS (Continued)

PERS Defined Benefit Pension Plan (Continued)

Plan Benefits (Continued)

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 nonretired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50% of the pension that would otherwise have been paid to the deceased member. The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

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. Employers make monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the year were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on reemployed PERS retirees' salary as if they were an active member, excluding IAP (6%) contributions.

The District's employer contribution rates effective July 1, 2019 through June 30, 2021 are 31.97% of covered payroll for Tier 1/Tier 2 members and 26.58% of covered payroll for OPSRP members. For the year ended June 30, 2021, employer contributions were \$1,780,565. Beginning July 1, 2021, the District's employer contribution rates, based on the December 31, 2019 actuarial valuation, will be 26.78% of covered payroll for Tier 1/Tier 2 members and 23.72% of covered payroll for OPSRP members.

Payables to PERS

At June 30, 2021, the District reported payables to PERS of \$288,909, for required employee and employer contributions which had been withheld from employee wages but not yet remitted to PERS.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

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, 2021, the District reported a liability of \$15,583,797 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 and rolled forward to June 30, 2020. 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, 2020 measurement date, the District's proportion was 0.07140853%.

For the year ended June 30, 2021, the District recognized a pension expense of \$3,559,163 for the PERS Defined Benefit Pension Plan. At June 30, 2021, 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	\$ 685,876	\$ -
Changes in Assumptions	836,333	29,303
Net difference between projected and actual earnings on investments	1,832,452	-
Changes in proportionate share	47,114	1,228,064
Differences between District contributions and proportionate share of contributions	<u>240,008</u>	<u>-</u>
Total prior to post-measurement date contributions	3,641,783	1,257,367
Contributions subsequent to the measurement date	<u>1,780,565</u>	<u>-</u>
Total deferred outflows / inflows of resources	<u>\$ 5,422,348</u>	<u>\$ 1,257,367</u>

The \$1,780,565 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Net Deferred Outflow/ (Inflows) of Resources</u>
2022	\$ 573,696
2023	724,381
2024	677,303
2025	450,280
2026	<u>(41,244)</u>
	<u>\$ 2,384,416</u>

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

6. **RETIREMENT PLANS (Continued)**

PERS Defined Benefit Pension Plan (Continued)

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, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2018
Measurement date	June 30, 2020
Experience study	2018, published July 24, 2019
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.
Mortality	<i>Healthy retirees and beneficiaries:</i> Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <i>Active member:</i> Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in the valuation. <i>Disabled retirees:</i> Pub-2010 Disabled Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in the valuation.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

6. RETIREMENT PLANS (Continued)

PERS Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions (Continued)

Actuarial Valuations (Continued)

The actuarial valuation calculations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarial determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study, which reviewed experience for the four-year period ending on December 31, 2018.

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.

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	\$ 23,140,652	\$ 15,583,797	\$ 9,247,024

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council (OIC) investment advisors. 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. 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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

6. RETIREMENT PLANS (Continued)

PERS Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions (Continued)

Long-Term Expected Rate of Return (Continued)

<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	9.60 %	4.14 %	4.07 %	3.90 %
Short-Term Bonds	9.60	3.70	3.68	2.10
Bank/Leveraged Loans	3.60	5.40	5.19	6.85
High Yield Bonds	1.20	6.13	5.74	9.35
Large/Mid Cap US Equities	16.17	7.35	6.30	15.50
Small Cap US Equities	1.35	8.35	6.68	19.75
Micro Cap US Equities	1.35	8.86	6.79	22.10
Developed Foreign Equities	13.48	8.30	6.91	17.95
Emerging Market Equities	4.24	10.35	7.69	25.35
Non-US Small Cap Equities	1.93	8.81	7.25	19.10
Private Equity	17.50	11.95	8.33	30.00
Real Estate (Property)	10.00	6.19	5.55	12.00
Real Estate (REITS)	2.50	8.29	6.69	21.00
Hedge Fund of Funds - Diversified	1.50	4.28	4.06	6.90
Hedge Fund - Event-driven	0.38	5.89	5.59	8.10
Timber	1.13	6.36	5.61	13.00
Farmland	1.13	6.87	6.12	13.00
Infrastructure	2.25	7.51	6.67	13.85
Commodities	1.13	5.34	3.79	18.70
Assumed Inflation - Mean			2.50 %	1.65 %

* Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, revised as of April 24, 2019.

** The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the PERS Board uses in setting the discount rate.

Depletion Date Projection

GASB Statement No. 68 and Statement No. 75 generally require that a blended discount rate be used to measure total pension liability and total OPEB liability (the actuarial accrued liabilities are 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. Determining the discount rate under GAAP will often require that the actuary perform complex projections of future benefit payments and pension plan investments.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

6. RETIREMENT PLANS (Continued)

PERS Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions (Continued)

Depletion Date Projection (Continued)

GAAP does allow for alternative evaluations of projected solvency if such evaluations can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgement. The following circumstances justify an alternative evaluation of sufficiency for the plan:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumptions.
- GASB specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is PERS' independent actuary's opinion that the detailed depletion date projections outlined by GASB would clearly indicate that the fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

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, the Individual Account Program (IAP). The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. The accounts fall under Internal Revenue Code Section 401(a).

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

6. RETIREMENT PLANS (Continued)

PERS Defined Contribution Pension Plan (Continued)

Pension Benefits (Continued)

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. Installment amounts vary with market returns as the account remains invested while in distribution. When chosen, the distribution options must result in a \$200 distribution amount, or frequency of the installments will be adjusted to reach that minimum.

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.

Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

Employees that are PERS members are required to make contributions of 6% of covered payroll. The District has chosen to pay the employees' contributions to the plan for certain employees. For the year ended June 30, 2021, the District paid \$79,899 in contributions to the plan.

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, 2021, 20 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	\$ -	\$ 91,597	\$ 91,597
Deferred Outflow of Resources	69,242	21,635	90,877
Total OPEB Liability	342,238	-	342,238
Deferred Inflow of Resources	-	14,310	14,310
OPEB Expense (Benefit)	50,191	(9,245)	40,946

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

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, 2021, the District reported total OPEB liability of \$342,238. The total OPEB liability was measured as of June 30, 2021 and determined by an actuarial valuation as of July 1, 2019. For the year ended June 30, 2021, the District recognized an OPEB expense of \$50,191. At June 30, 2021, 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>
Differences between expected and actual experience	\$ 17,544
Changes in Assumptions	<u>51,698</u>
Total deferred outflows / inflows of resources	<u><u>\$ 69,242</u></u>

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>
2022	\$ (12,231)
2023	(12,231)
2024	(12,231)
2025	(12,231)
2026	(12,234)
Thereafter	<u>(8,084)</u>
	<u><u>\$ (69,242)</u></u>

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

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

Implicit Rate Subsidy Plan (Continued)

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, 2021
Experience study	2016, published July 26, 2017
Actuarial cost method	Entry age normal, level percent of salary
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	Medical: Starts at 5.00% in 2019, varies between 4.60% and 6.00% percent per year before decreasing to 4.50% in 2038 Dental and vision: No implicit subsidy assumed due to dental or vision costs.
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	Basic table: 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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

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

Implicit Rate Subsidy Plan (Continued)

Actuarial Methods and Assumptions (Continued)

Actuarial Valuations (Continued)

Actuarial assumptions (Continued):

Beneficiaries: Pub-2010 General Employees table, Healthy Annuitant, sex distinct, generational, set back 12 months for males, no setback for females.

Improvement scale: 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, 2020	\$ 312,712
Changes for the year	
Service cost	30,336
Interest	7,624
Benefit payments	<u>(8,434)</u>
Balance as of June 30, 2021	<u>\$ 342,238</u>

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	\$ 372,457	\$ 342,238	\$ 313,863
	<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	\$ 291,602	\$ 342,238	\$ 404,002

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

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

PERS Retirement Health Insurance Account (RHIA)

As a participating employer in PERS, certain employees are eligible to participate in the PERS Retirement Health Insurance Account (RHIA), which is established by ORS 238.420. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired on or after August 29, 2003. PERS issues a publicly available financial report that can be obtained at:

<http://www.oregon.gov/pers/Pages/Financials/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.

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 District's employer contribution rates effective July 1, 2019 through June 30, 2021 are 0.06% of covered payroll for Tier 1/Tier 2 members and 0.00% of covered payroll for OPSRP members. For the year ended June 30, 2021, employer contributions were \$824. Beginning July 1, 2021, the District's contribution rates, based on the December 31, 2019 actuarial valuation, will be 0.05% of covered payroll for Tier 1/Tier 2 members and 0.00% of covered payroll for OPSRP members.

Net OPEB Asset, OPEB Benefit, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the District reported an asset of \$91,597 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018 and rolled forward to June 30, 2020. The District's proportion of the net OPEB asset was determined by comparing the District's actual, legally required contributions made during the measurement year with the total contributions made by all employers during the measurement year. At the June 30, 2020 measurement date, the District's proportion was 0.04495324%.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

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)

For the year ended June 30, 2021, the District recognized an OPEB benefit of \$9,245 for the PERS RHIA. At June 30, 2021, 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	\$ -	\$ 9,364
Changes in Assumptions	-	4,869
Net difference between projected and actual earnings on investments	10,186	-
Changes in proportionate share	10,625	77
Total prior to post-measurement date contributions)	20,811	14,310
Contributions subsequent to the measurement date	824	-
Total deferred outflows / inflows of resources	<u>\$ 21,635</u>	<u>\$ 14,310</u>

The \$824 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, 2022. 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:

Year Ended June 30,	Net Deferred Outflow/ (Inflows) of Resources
2022	\$ (3,603)
2023	3,126
2024	3,765
2025	3,213
	<u>\$ 6,501</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, and Depletion Date Projection.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

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

PERS Retirement Health Insurance Account (RHIA) (Continued)

Actuarial Methods and Assumptions (Continued)

Actuarial Valuations

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using an assumed retiree participation rate of 32% for healthy retirees and 20% of disabled retirees. Healthcare cost trend rates are not applicable as ORS stipulates \$60 monthly payment for healthcare insurance.

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	\$ 73,949	\$ 91,597	\$ 106,686

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, 2021, the District made \$26,071 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, 2021, the District made no payments related to this severance incentive.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

9. INTERFUND BALANCES AND TRANSFERS

The composition of interfund balances as of June 30, 2021 is as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 646,983	\$ -
Federal Programs Fund	-	353,467
Student Investment Account Fund	-	293,516
Totals	<u>\$ 646,983</u>	<u>\$ 646,983</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	\$ 62,200	\$ 122,782
Capital Improvements Fund	-	37,200
Non-Major Funds	122,782	25,000
Totals	<u>\$ 184,982</u>	<u>\$ 184,982</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 \$122,782 transfer from the General Fund to the Food Service Fund was to support the food service program. The \$37,200 transfer from the Capital Improvement Fund to the General Fund was to move unrestricted resource back to the General Fund.

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, 2021.

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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

11. COMMITMENTS AND CONTINGENCIES (Continued)

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, 2021, approximately 84.6% of the District's employees were covered by one of two collective bargaining agreements the District has with employees. These agreements expire June 30, 2023.

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, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,880,900	\$ 1,880,900	\$ 1,930,112	\$ 49,212
Local sources	420,500	420,500	119,709	(300,791)
Intermediate sources	201,200	201,200	202,439	1,239
State school fund	9,681,300	9,681,300	9,933,199	251,899
State sources	577,903	577,903	936,921	359,018
Federal sources	43,349	43,349	89,778	46,429
TOTAL REVENUES	12,805,152	12,805,152	13,212,158	407,006
EXPENDITURES				
Instruction	8,099,879	7,969,879	8,063,779	(93,900)
Support services	4,573,104	4,992,540	4,920,689	71,851
Facilities acquisition and construction	2,340,000	100,000	121,093	(21,093)
Debt Service	401,329	3,195,215	359,373	2,835,842
Operating Contingency	50,000	50,000	-	50,000
TOTAL EXPENDITURES	15,464,312	16,307,634	13,464,934	2,842,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,659,160)	(3,502,482)	(252,776)	3,249,706
OTHER FINANCING SOURCES (USES)				
Loan proceeds	115,000	115,000	128,290	13,290
Transfers in	25,000	679,874	62,200	(617,674)
Transfers out	(230,000)	(230,000)	(122,782)	107,218
TOTAL OTHER FINANCING SOURCES (USES)	(90,000)	564,874	67,708	(497,166)
NET CHANGE IN FUND BALANCE	(2,749,160)	(2,937,608)	(185,068)	2,752,540
FUND BALANCE - BEGINNING	4,167,425	4,689,569	4,689,569	-
FUND BALANCE - ENDING	\$ 1,418,265	\$ 1,751,961	\$ 4,504,501	\$ 2,752,540

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 PROGRAM FUND

YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Federal sources	\$ 269,983	\$ 684,079	\$ 73,163	\$ (610,916)
EXPENDITURES				
Instruction	255,990	270,086	351,376	(81,290)
Support services	13,993	413,993	70	413,923
Operating Contingency	7,726	7,726	-	7,726
TOTAL EXPENDITURES	277,709	691,805	351,446	340,359
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE	(7,726)	(7,726)	(278,283)	(270,557)
FUND BALANCE - BEGINNING	7,726	7,726	7,726	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ (270,557)	\$ (270,557)

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 INVESTMENT ACCOUNT FUND

YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
State sources	\$ 923,697	\$ 923,697	\$ 293,516	\$ (630,181)
EXPENDITURES				
Instruction	497,128	497,128	193,516	303,612
Support services	156,569	156,569	100,000	56,569
Debt service	270,000	270,000	-	270,000
TOTAL EXPENDITURES	923,697	923,697	293,516	630,181
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ -	\$ -

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> ¹	<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>
2021	0.07140853%	\$ 15,583,797	\$ 6,370,567	244.6%	75.8%
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 ²	N/A ²	N/A ²	N/A ²	N/A ²
2012	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

¹Measurement date is one year in arrears.

²10-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 payrol</u>
2021	\$ 1,780,565	\$ 1,780,565	\$ -	\$ 6,857,796	26.0%
2020	1,683,382	1,683,382	-	6,370,567	26.4%
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 ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2012	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹

¹10-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> ¹	<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>
2021	0.04495324%	\$ (91,597)	\$ 6,370,567	-1.4%	150.1%
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 ²
2016	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
2015	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
2014	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
2013	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²
2012	N/A ²	N/A ²	N/A ²	N/A ²	N/A ²

¹Measurement date is one year in arrears.

²10-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>
2021	\$ 824	\$ 824	\$ -	\$ 6,857,796	0.0%
2020	2,859	2,859	-	6,370,567	0.0%
2019	27,464	27,464	-	6,150,338	0.4%
2018	26,439	26,439	-	5,977,140	0.4%
2017	27,877	27,877	-	6,056,983	0.5%
2016	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2015	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2014	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2013	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2012	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹

¹10-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

<u>Fiscal Year</u>	<u>Beginning total OPEB liability</u>	<u>Service costs</u>	<u>Interest</u>	<u>Differences between expected and actual experience</u>	<u>Changes of assumptions or other inputs</u>	<u>Benefit payments</u>	<u>Ending total OPEB liability</u>	<u>Covered-employee payroll</u>	<u>Total OPEB liability as a percentage of covered payroll</u>
2021	\$ 312,712	\$30,336	\$ 7,624	\$ -	\$ -	\$ (8,434)	\$ 342,238	\$6,609,195	5.2%
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 ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2016	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2015	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2014	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2013	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
2012	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹

¹ 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 Federal Program Fund, and the Student Investment Account 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 ended June 30, 2021, there were two supplemental budgets adopted by the Board.

2. OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Pension

Plan Changes

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are now projected to be lower than prior to the legislation.

Changes in Benefit Terms

The 2013 Oregon Legislature made a series of changes to PERS that lowered projected future benefit payments from the System. These changes included reductions to future Cost of Living Adjustments (COLA) made through Senate Bills 822 and 861. Senate Bill 822 also required the contribution rates scheduled to be in effect from July 2013 to June 2015 to be reduced. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future System Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the total pension liability as of June 30, 2015 compared to June 30, 2014 total pension liability.

CORBETT SCHOOL DISTRICT NO. 39
Multnomah County, Oregon

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

2. OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) (Continued)

Pension (Continued)

Changes in Assumptions

The PERS Board adopted assumption changes that were used to measure the June 30, 2016 total pension liability and June 30, 2018 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50 percent and lowering of the assumed inflation to 2.50 percent. For June 30, 2018, the long-term expected rate of return was lowered to 7.20 percent. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay were updated.

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

The actuarial assumptions and methods used to set the actuarial determined pension contributions to PERS is as follows.

<u>Actuarial Valuation:</u>	<u>December 31, 2017</u>	<u>December 31, 2015</u>	<u>December 31, 2013</u>	<u>December 31, 2011</u>
Effective:	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017	July 2013 - June 2015
Actuarial cost method:	Entry Age Normal	Entry Age Normal	Entry Age Normal	Projected Unit Credit
Amortization method:	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll	Level percentage of payroll
Asset valuation method	Fair value	Fair value	Fair value	Fair value
Remaining amortization period:	20 years	20 years	20 years	N/A
Actuarial assumptions:				
Inflation rate:	2.50%	2.50%	2.75%	2.75%
Projected salary increases	3.50%	3.50%	3.75%	3.75%
Investment rate of return:	7.20%	7.50%	7.75%	8.00%

Other Post-Employment Benefits (OPEB)

Changes in Assumptions:

The PERS Board adopted assumption changes that were used to measure the June 30, 2018 and 2019 total OPEB liability. The changes include the lowering of the long-term expected rate of return from 7.50 to 7.20 percent. In addition, healthy retiree participation and healthy mortality assumptions were changed to reflect an updated trends and mortality improvement scale for all groups.

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

The actuarial assumptions and methods used to set the actuarial determined OPEB contributions to PERS is as follows.

<u>Actuarial Valuation:</u>	<u>December 31, 2017</u>	<u>December 31, 2015</u>
Effective:	July 2019 - June 2021	July 2017 - June 2019
Actuarial cost method:	Entry Age Normal	Entry Age Normal
Amortization method:	Level percentage of payroll, closed	Level percentage of payroll, closed
Asset valuation method	Market value	Market value
Remaining amortization period:	10 years	20 years
Actuarial assumptions:		
Inflation rate:	2.50%	2.50%
Healthcare cost trend rates:	None. Statute stipulates \$60 monthly payment for healthcare insurance	None. Statute stipulates \$60 monthly payment for healthcare insurance
Projected salary increases	3.50%	3.50%
Investment rate of return:	7.20%	7.50%

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

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, 2021

	<u>Non-Major Special Revenue Funds</u>			<u>Total</u>
	<u>Food Service Fund</u>	<u>Student Activities Fund</u>	<u>Energy Projects Fund</u>	
ASSETS				
Cash and investments	\$ 12,933	\$ 106,493	\$ 23,039	\$ 142,465
Accounts Receivables	19,036	-	-	19,036
Inventory	8,879	-	-	8,879
TOTAL ASSETS	\$ 40,848	\$ 106,493	\$ 23,039	\$ 170,380
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts Payables	\$ 12,947	\$ -	\$ -	\$ 12,947
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - other	19,022	-	-	19,022
FUND BALANCES				
Nonspendable	8,879	-	-	8,879
Restricted	-	106,493	23,039	129,532
TOTAL FUND BALANCES	8,879	106,493	23,039	138,411
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 40,848	\$ 106,493	\$ 23,039	\$ 170,380

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, 2021

	Non-Major Special Revenue Funds			Total
	Food Service Fund	Student Activities Fund	Energy Projects Fund	
REVENUES				
Local sources:				
Charges for services	\$ 4,609	\$ 42,998	\$ -	\$ 47,607
Other	6,988	-	24,331	31,319
State sources	2,197	-	-	2,197
Federal sources	134,651	-	-	134,651
TOTAL REVENUES	148,445	42,998	24,331	215,774
EXPENDITURES				
Current:				
Instruction	-	26,671	-	26,671
Support services	-	-	-	-
Enterprise and community services	269,569	-	-	269,569
Capital Outlay:				
Facilities acquisition and construction	-	-	-	-
TOTAL EXPENDITURES	269,569	26,671	-	296,240
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(121,124)	16,327	24,331	(80,466)
OTHER FINANCING SOURCES (USES)				
Transfers in	122,782	-	-	122,782
Transfers out	-	-	(25,000)	(25,000)
TOTAL OTHER FINANCING SOURCES (USES)	122,782	-	(25,000)	97,782
NET CHANGES IN FUND BALANCE	1,658	16,327	(669)	17,316
FUND BALANCE - BEGINNING	7,221	90,166	23,708	121,095
FUND BALANCE - ENDING	\$ 8,879	\$ 106,493	\$ 23,039	\$ 138,411

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, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Local sources	\$ 120,000	\$ 120,000	\$ 11,597	\$ (108,403)
State sources	5,000	5,000	2,197	(2,803)
Federal sources	121,000	121,000	134,651	13,651
TOTAL REVENUES	246,000	246,000	148,445	(97,555)
EXPENDITURES				
Enterprise and community services	426,000	433,221	269,569	163,652
TOTAL EXPENDITURES	426,000	433,221	269,569	163,652
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(180,000)	(187,221)	(121,124)	66,097
OTHER FINANCING SOURCES (USES)				
Transfers in	180,000	180,000	122,782	(57,218)
NET CHANGE IN FUND BALANCE	-	(7,221)	1,658	8,879
FUND BALANCE - BEGINNING	-	7,221	7,221	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 8,879	\$ 8,879

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, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Local sources	\$ 300,000	\$ 300,000	\$ 42,998	\$ (257,002)
EXPENDITURES				
Instruction	300,000	300,000	26,671	273,329
Operating Contingency	105,548	90,166	-	90,166
TOTAL EXPENDITURES	405,548	390,166	26,671	363,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE	(105,548)	(90,166)	16,327	106,493
FUND BALANCE - BEGINNING	105,548	90,166	90,166	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 106,493	\$ 106,493

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, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Local sources	\$ 20,000	\$ 20,000	\$ 24,331	\$ 4,331
EXPENDITURES				
Facilities acquisition and construction	16,271	18,708	-	18,708
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,729</u>	<u>1,292</u>	<u>24,331</u>	<u>23,039</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(25,000)	(25,000)	(25,000)	-
NET CHANGE IN FUND BALANCE	<u>(21,271)</u>	<u>(23,708)</u>	<u>(669)</u>	<u>23,039</u>
FUND BALANCE - BEGINNING	<u>21,271</u>	<u>23,708</u>	<u>23,708</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,039</u>	<u>\$ 23,039</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**

CAPITAL IMPROVEMENTS FUND

YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
EXPENDITURES				
Support services	\$ 30,000	\$ 77,200	\$ 77,823	\$ (623)
Facilities acquisition and construction	20,000	3,033,948	99,037	2,934,911
Debt service	-	-	21,478	(21,478)
TOTAL EXPENDITURES	50,000	3,111,148	198,338	2,912,810
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	-	(654,874)	(37,200)	617,674
Proceeds from bond issuance	-	4,000,000	4,000,000	-
Bond refunding	-	-	(2,902,408)	(2,902,408)
TOTAL OTHER FINANCING SOURCES (USES)	50,000	3,395,126	1,060,392	(2,334,734)
NET CHANGE IN FUND BALANCE	-	283,978	862,054	578,076
FUND BALANCE - BEGINNING	-	37,200	37,200	-
FUND BALANCE - ENDING	\$ -	\$ 321,178	\$ 899,254	\$ 578,076

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING
SOURCES (USES), AND CHANGES IN FUND BALANCE – BUDGET AND ACTUALS**

MATCHING GRANT FUND

YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
State sources	\$ -	\$ 4,000,000	\$ -	\$ (4,000,000)
EXPENDITURES				
Facilities acquisition and construction	-	4,000,000	-	4,000,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ -	\$ -

OTHER SCHEDULES

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF REVENUES BY FUNCTION – ALL FUNDS**YEAR ENDED JUNE 30, 2021**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Revenue from Local Sources			
1110 Ad Valorem Taxes Levied by District	\$ 1,929,239	\$ -	\$ -
1190 Penalties and Interest on Taxes	873	-	-
1311 Regular Day School Tuition - From Individuals	-	-	-
1500 Earnings on Investments	41,295	-	-
1600 Food Service	-	4,609	-
1700 Extracurricular Activities	185	42,998	-
1910 Rentals	625	-	-
1920 Contributions and Donations From Private Sources	9,412	1,000	-
1940 Services Provided Other Local Education Agencies	23,100	-	-
1960 Recovery of Prior Years' Expenditure	-	-	-
1990 Miscellaneous	45,092	30,319	-
Total Revenue from Local Sources	<u>2,049,821</u>	<u>78,926</u>	<u>-</u>
Revenue from Intermediate Sources			
2101 County School Funds	-	-	-
2102 General ESD Revenue	202,439	-	-
Total Revenue from Intermediate Sources	<u>202,439</u>	<u>-</u>	<u>-</u>
Revenue from State Sources			
3101 State School Fund - General Support	9,935,396	-	-
3102 State School Fund - School Lunch Match	(2,197)	2,197	-
3103 Common School Fund	138,487	-	-
3299 Other Restricted Grants-in-Aid	798,434	293,516	-
Total Revenue from State Sources	<u>10,870,120</u>	<u>295,713</u>	<u>-</u>
Revenue from Federal Sources			
4100 Unrestricted Revenue Direct From the Federal Government	44,021	-	-
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	45,757	207,814	-
Total Revenue from Federal Sources	<u>89,778</u>	<u>207,814</u>	<u>-</u>
Revenue from Other Sources			
5100 Long Term Debt Financing Sources	128,290	-	4,000,000
5200 Interfund Transfers	62,200	122,782	-
5400 Resources - Beginning Fund Balance	4,689,569	128,821	37,200
Total Revenue from Other Sources	<u>4,880,059</u>	<u>251,603</u>	<u>4,037,200</u>
Grand Totals	<u>\$ 18,092,217</u>	<u>\$ 834,056</u>	<u>\$ 4,037,200</u>

CORBETT SCHOOL DISTRICT NO. 39
Multnomah County, Oregon

SCHEDULE OF EXPENDITURES BY FUNCTION/OBJECT

GENERAL FUND

YEAR ENDED JUNE 30, 2021

	<u>Totals</u>	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>	<u>Object 400</u>	<u>Object 500</u>	<u>Object 600</u>	<u>Object 700</u>
GENERAL FUND								
Instruction Expenditures								
111 Elementary, K-5 or K-6	\$ 2,812,360	\$ 1,608,926	\$ 1,158,868	\$ 12,273	\$ 32,115	\$ -	\$ 178	\$ -
113 Elementary Extracurricular	-	-	-	-	-	-	-	-
121 Middle/Junior High Programs	1,201,354	776,771	400,705	335	22,365	-	1,178	-
122 Middle/Junior High School Extracurricular	40,474	25,620	13,983	735	41	-	95	-
131 High School Programs	1,630,426	992,565	560,172	14,857	61,809	-	1,023	-
132 High School Extracurricular	222,698	49,512	25,300	138,305	4,242	-	5,339	-
140 Pre-Kindergarten Programs	60	-	-	-	60	-	-	-
1220 Restrictive Programs for Students w/ Disabilities	245,296	50,029	48,294	146,973	-	-	-	-
1250 Less Restrictive Programs for Students w/ Disabilities	1,418,722	671,137	381,303	322,956	16,428	-	26,898	-
1280 Alternative Education	357,034	186,155	97,004	53,410	20,465	-	-	-
1291 English Second Language Programs	115,176	40,619	16,407	10,444	47,508	-	198	-
1400 Summer School	20,179	-	-	-	20,179	-	-	-
Total Instruction Expenditures	8,063,779	4,401,334	2,702,036	700,288	225,212	-	34,909	-
Support Services Expenditures								
210 Attendance and Social Work Services	73	-	-	-	-	-	73	-
2120 Guidance Services	135,046	62,366	34,763	27,370	10,398	-	149	-
2130 Health Services	35,255	23,643	10,033	-	716	-	863	-
2150 Speech Pathology and Audiology Services	85,491	62,154	21,666	180	1,491	-	-	-
2160 Other Student Treatment Services	103,512	66,751	36,761	-	-	-	-	-
2210 Improvement of Instruction Services	104,744	68,485	29,464	6,795	-	-	-	-
2230 Assessment & Testing	56,239	1,378	162	6,551	48,148	-	-	-
2240 Instructional Staff Development	22,918	-	-	22,918	-	-	-	-
2310 Board of Education Services	275,921	-	29,913	53,341	192	121	192,354	-
2320 Executive Administration Services	738,625	304,554	406,927	25,118	(2,870)	-	4,896	-
2410 Office of the Principal Services	896,362	538,741	323,368	6,432	22,151	-	5,670	-
2520 Fiscal Services	105,459	50,736	33,481	8,897	425	-	11,920	-
2540 Operation and Maintenance of Plant Services	745,667	259,239	171,273	279,079	35,408	-	668	-
2550 Student Transportation Services	773,985	298,934	256,197	7,628	18,417	192,806	3	-
2570 Internal Services	174,824	89,296	63,813	17,667	4,048	-	-	-
2640 Staff Services	264,787	-	264,787	-	-	-	-	-
2660 Technology Services	401,781	59,796	38,334	3,642	291,489	-	8,520	-
Total Support Services Expenditures	4,920,689	1,886,073	1,720,942	465,618	430,013	192,927	225,116	-
Facilities Acquisition and Construction Expenditures								
4150 Building Acquisition, Construction, and Improvement Svcs	121,093	-	-	-	-	121,093	-	-
Other Uses Expenditures								
5100 Debt Service	359,373	-	-	-	-	-	359,373	-
5200 Transfers of Funds	122,782	-	-	-	-	-	-	122,782
Total Other Uses Expenditures	482,155	-	-	-	-	-	359,373	122,782
General Fund Totals	\$ 13,587,716	\$ 6,287,407	\$ 4,422,978	\$ 1,165,906	\$ 655,225	\$ 314,020	\$ 619,398	\$ 122,782

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF EXPENDITURES BY FUNCTION/OBJECT

OTHER FUNDS

YEAR ENDED JUNE 30, 2021

	<u>Totals</u>	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>	<u>Object 400</u>	<u>Object 500</u>	<u>Object 600</u>	<u>Object 700</u>
<u>SPECIAL REVENUE FUNDS</u>								
Instruction Expenditures								
111 Elementary, K-5 or K-6	\$ 100,000	\$ 82,833	\$ 17,167	\$ -	\$ -	\$ -	\$ -	\$ -
122 Middle/Junior High School Extracurricular	4,668	-	-	-	4,668	-	-	-
131 High School Programs	93,516	72,907	20,609	-	-	-	-	-
132 High School Extracurricular	22,003	-	-	-	22,003	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	154,673	85,773	66,382	2,518	-	-	-	-
1272 Title I	78,709	50,343	28,366	-	-	-	-	-
1273 Title II	12,082	-	12,082	-	-	-	-	-
1274 Title IV	10,000	-	10,000	-	-	-	-	-
1299 Other Programs	95,912	11,095	4,009	36,858	43,950	-	-	-
Total Instruction Expenditures	571,563	302,951	158,615	39,376	70,621	-	-	-
Support Services Expenditures								
2120 Guidance Services	100,000	89,571	10,429	-	-	-	-	-
2210 Improvement of Instruction Services	70	-	-	-	70	-	-	-
Total Support Services Expenditures	100,070	89,571	10,429	-	70	-	-	-
Enterprise and Community Services Expenditures								
3100 Food Services	269,569	86,277	60,071	4,179	117,768	-	1,274	-
Other Uses Expenditures								
5200 Transfers of Funds	25,000	-	-	-	-	-	-	25,000
Total Other Uses Expenditures	25,000	-	-	-	-	-	-	25,000
Special Revenue Funds Totals	\$ 966,202	\$ 478,799	\$ 229,115	\$ 43,555	\$ 188,459	\$ -	\$ 1,274	\$ 25,000
<u>CAPITAL PROJECTS FUND</u>								
Support Services Expenditures								
2544 Building Acquisition, Construction, and Improvement Svcs	\$ 77,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,823	\$ -
Facilities Acquisition and Construction Expenditures								
4150 Building Acquisition, Construction, and Improvement Svcs	99,037	-	-	-	-	99,037	-	-
Other Uses Expenditures								
5100 Debt Service	2,923,886	-	-	-	-	-	2,923,886	-
5200 Transfers of Funds	37,200	-	-	-	-	-	-	37,200
Total Other Uses Expenditures	2,961,086	-	-	-	-	-	2,923,886	37,200
Capital Projects Fund Totals	\$ 3,137,946	\$ -	\$ -	\$ -	\$ -	\$ 99,037	\$ 3,001,709	\$ 37,200

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

**SUPPLEMENTAL INFORMATION REQUIRED
BY THE OREGON DEPARTMENT OF EDUCATION**

YEAR ENDED JUNE 30, 2021

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	\$ 164,896
Function 2550	\$ 5,410

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, 2021

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	n/a	\$ 53,643
National School Lunch Program	10.555	n/a	86,436
Donated Commodities	10.555	n/a	<u>13,362</u>
Total Child Nutrition Cluster			<u>153,441</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	60634	151,796
Special Education Grants to States	84.027	56621	1,517
Special Education Grants to States	84.027	57350	210
Special Education Grants to States	84.027	61420	<u>15,102</u>
Special Education Grants to States Total			<u>168,625</u>
Special Education Preschool Grants	84.173	53936	<u>1,150</u>
Total Special Education Cluster (IDEA)			<u>169,775</u>
Supporting Effective Instruction State Grants	84.367	58730	10,995
Supporting Effective Instruction State Grants	84.367	53502	<u>1,088</u>
Supporting Effective Instruction State Grants Total			<u>12,083</u>
Title I Grants to Local Educational Agencies	84.010	582535	78,710
Student Support and Academic Enrichment Program	84.424	58550	10,000
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425	58550	<u>80,808</u>
TOTAL PASSED THROUGH OREGON DEPARTMENT OF EDUCATION			<u>351,376</u>
PASSED THROUGH OREGON DEPARTMENT OF HEALTH SERVICES:			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	154900	<u>67,864</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>419,240</u>
FEDERAL FINANCIAL ASSISTANCE GRAND TOTAL			<u>\$ 572,681</u>

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

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, 2021. 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**



Talbot, Korvola & Warwick, LLP 14945 SW Sequoia Parkway, Suite 150 Portland, OR 97224
P 503.274.2849 F 503.274.2853 www.tkw.com

**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, each 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 28, 2022. 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 six teachers, out of a population of 59 teachers, the District misreported years of experience for four teachers. For years in District, there were two teachers with experience over reported by one year and one teacher that was under reported by one year. For years in Oregon, there were two teachers with experience over reported by one year and two teachers that were under reported by one year. For years out of Oregon, there was one teacher with experience over reported by two years.

**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)

- The following expenditures were in excess of appropriations:
 - \$93,900 for instruction in the General Fund
 - \$21,093 for facilities acquisition and construction in the General Fund
 - \$81,290 for instruction in the Federal Programs Fund
 - \$623 for support services in the Capital Improvements Fund
 - \$21,478 for debt service in the Capital Improvements Fund

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 28, 2022, 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 28, 2022 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 28, 2022 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.



Portland, Oregon
February 28, 2022

CANDIDATE QUESTIONNAIRE

OSBA Legislative Policy Committee

Name:

Region:

District/ESD/CC:

Position #:

I certify that if elected I will faithfully serve as a member of the OSBA Legislative Policy Committee.

Name

Date

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

1. What do you want to accomplish by serving on the Legislative Policy Committee (LPC)?

2. What leadership skills do you bring to the LPC? Give an example of a situation in which you demonstrated these skills.

3. What do you see as the two most challenging legislative issues faced by OSBA?

4. What do you see as the two most challenging legislative issues faced by your region?

5. What is your plan for communicating with boards in your region about legislative issues?

Deadline: Friday, April 1, 2022, 5 p.m.

Materials submitted by the candidate on this form may be subject to a public information request under ORS Chapter 192.

CANDIDATE PERSONAL/PROFESSIONAL RESUME

OSBA Legislative Policy Committee

Name:

Date:

Address:

City/ Zip:

Business phone:

Residence phone:

Cell phone:

E-mail:

District/ESD/CC:

Local board term expires:

Years served on local board:

Deadline: Fri., April 1, 2022, 5 p.m.

E-mail completed Resume and

Questionnaire forms to:

jleonhardt@osba.org

or mail to:

Oregon School Boards Association

1201 Court St NE, #400

Salem, OR 97301

Work or service performed for OSBA or local district (include committee name and if you were chair):

Other education board positions held/dates:

Occupation (Include at least the past five years):

Employers:

Dates:

Schools attended (Include official name of school, where and when):

High school:

College:

Degrees earned:

Education honors and/or awards:

Other applicable training or education:

Activities, other state and local community services:

Hobbies/special interests:

Business/professional/civic group memberships; offices held and dates:

Additional comments:

Deadline: Friday, April 1, 2022, 5 pm

Materials submitted by the candidate on this form may be subject to a public information request under ORS Chapter 192.



Robin Faye Lindeen Blakeley <rlindeen@corbett.k12.or.us>

OSBA LPC Member Sought in Multnomah Region, Position 19

1 message

OSBA Information <info@osba.org>
To: Robin Lindeen-Blakeley <rlindeen@corbett.k12.or.us>

Fri, Mar 4, 2022 at 1:47 PM

Dear Robin Lindeen-Blakeley :

OSBA is seeking candidates to fill Position 19 in the Multnomah Region on the OSBA Legislative Policy Committee (LPC). The term runs through Dec. 31, 2023.

The OSBA Board of Directors will vote to fill the position by appointment at a special board meeting in April 2022.

Candidates must be members of a governing board of a school district, education service district or community college in the Multnomah Region. See OSBA's map of [Governance Regions and Board Positions](#).

An application packet is attached. The selected individual will be expected to attend the upcoming LPC meeting on April 22-23, 2022, in Eugene.





Applicants need not be nominated by their respective local boards.

Application materials must be returned to Jane Leonhardt at jleonhardt@osba.org **no later than 5 p.m. on Friday, April 1, 2021**. Questions may be directed to Jane Leonhardt.

The Legislative Policy Committee studies Oregon education issues to help guide OSBA's legislative policies and principles. Read more about the duties of LPC members [here](#).

Sincerely,
Lori Sattenspiel
Director of Legislative Services
OSBAElections@osba.org

4 attachments

-  **LPCCandidateQuestionnaire-doc-2022.doc**
30K
-  **LPCCandidateResumeForm-doc-2022.doc**
35K
-  **LPCCandidateQuestionnaire-doc-2022.pdf**
322K
-  **LPCCandidateResumeForm-doc-2022.pdf**
258K

Minutes of Regular Board Meeting

Board Approved March 9, 2022

The Board of Trustees

Corbett School District

A Regular Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, January 19, 2022, beginning at 7:00 PM in the ZOOM virtual platform. Board members present were; Michelle Vo, Board Chair; Todd Mickalson, Vice Chairman; Bob Buttke; David Granberg, Todd Redfern, Katey Kinnear and Rebecca Bratton. Also present were Administrators Dan Wold, Interim Superintendent; Holly Elvins-Dearixon; TOSA/ZOOM moderator; Brie Windust; Business Office Assistant/ZOOM moderator; Robin Lindeen-Blakeley, Deputy Clerk and Cindy Duley, Business Manager. Galilea Rios-Schultz, HS Student Representative, was in attendance at 7:04 p.m. 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

Presenter: Michelle Vo, Board Chair

Description:

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):

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 / Flag Salute

Presenter: Michelle Vo, Board Chair – Called the meeting to order at 7:03 p.m. and led the Pledge of Allegiance to the flag. 30 participants at this time in the virtual meeting.

Attachments: (1)

7:04 p.m.

1.2. Review and Acceptance of Agenda

Presenter: Michelle Vo, Board Chair- discussed 5.1a tabled from last meeting – not acted upon at this meeting.

Attachments: (1)

1.3. Board Chair Report Information/Discussion Items- Ms. Vo announced:

a. Regional Table Annual Legislative event on January 13-both Mr. Wold and Ms. Vo attended, with nine legislative offices in attendance including our

Representative, Anna Williams. Talking points included enrollment and impact on extended funding over two years. There may be amenability towards extending the extended ADMw. Staffing and 35% substitute fill rates discussed. All impacting how to run school. Staffing issues caused from COVID-19. Mr. Wold thanked Ms. Vo for being at this event.

b. MESD Budget Committee representative - see attachment regarding information about April meetings. Board discussion regarding a Board representative or perhaps a Budget Committee member.

c. Oregon School Boards for Local Control - emailed January 6 – much like the one that the Board passed previously.
Board discussion.

Ms. Vo directed Mr. Wold to send our resolution in a reply to them.

d. OSBA LPC Position 19 applications due January 21 - emailed January 6

Description: School Board Recognition Month included certificates and proclamation from the Governor - <https://corbett.k12.or.us/wp-content/uploads/2021/12/January-Newsletter-2022.pdf> See page 8 and attachments

Ms. Vo thanked the Board for being members in these difficult times.

Attachments: (3)

1.4. Old Business/Tabled Item Action Item

Ms. Vo spoke to this motion tabled at the last meeting, and there was **no motion on the action.**

RESOLUTION NO. 12.68-21a - RESOLVED that the Board approve the following volunteers to participate on the 2022-23 Superintendent Search screening committee: Rhiannon Young, Robin Lindeen-Blakeley, Michelle Dawkins, Ben Byers, Troy Younker, Catherine Noles and Stacey Rogers.

Attachments: (1)

1.5. Superintendent Search Committee Action Item

Michelle Vo reported that the Board committee of Dave Granberg, Todd Mickalson and herself received a lot more applications after the 11th extension date and a lot of community representation. Stacey Rogers may not be able to meet during a couple of meetings and Desiree Chiu's application was not received by deadline date, but we asked her to fill out application.

Board Discussion.

Todd Redfern moved and Bob Buttke seconded:

RESOLUTION NO. 1.79-22 - RESOLVED that the Board approved the following volunteers to participate on the 2022-23 Superintendent Search screening committee: Cathy Noles, Troy Younker, Michelle Dawkins, Stacey Rogers, Ben Byers, Robin Lindeen-Blakeley, David Rau, Desiree Chiu, Vanessa Lyon, Sara Brounstein, Tamie Tlustos-Arnold, and Stayce Blume.

The vote of the Board was 6-1; Rebecca Bratton voted no.
Milt Dennison, OSBA Consultant - update on Superintendent Search – Mr. Dennison announced to the Board Chair that we now have screening committee.

Description: Selection of Search Committee

7: Robin Lindeen-Blakeley will email Sarah Herb at OSBA with screening committee 27 names and their emails.

p. Mr. Dennison announced there will be a meeting on January 27 via ZOOM with a 30-m. 40-minute training session and into Executive session with confidentiality agreements.

Applicant screening done for ranking with rubric over January 27-February 1. February 2, Sarah Herb will have rankings. The Board will discuss candidates and have about five for initial interviews. There are 10 applicants as of today with at least two more expected. There was an email blast done today, and will probably be one more.

Chair Vo announced that January 27 meeting will be about 45 minutes, starting at 7:00 p.m. The February 2 meeting will be longer, starting at 5:30 p.m.

Mr. Dennison noted that training will be in public session and then executive session will introduce the candidates. He will send a draft invitation and process with confidentiality statement by Friday or Monday. (January 21 or 24)

Board discussion.

7:35 P.M.

3. Student Representative to the Board Report Information Item

Presenter: Galilea Rios-Schultz - HS Student Representative- spoke about the Girls Basketball team on the news, predicting state championship this year. Lots of teachers out with COVID-19 and hybrid situations as students have adapted. A lot is done through WhatsApp and other tools for project work. Also lots of students missing because of Omicron variant, substitutes are a problem, but hopefully we can keep moving forward.

Chair Vo expressed we are happy to hear about your resilience.

Attachments: (1)

7:38 p.m.

4. Approval of Minutes Action Item

Presenter: Michelle Vo, Board Chair

Todd Redfern moved and Bob Buttke seconded:

RESOLUTION NO. 1.80-22 - RESOLVED that the Board approved the minutes of the Regular School Board meeting of December 15, 2021.

Attachments: (2)

The vote of the Board was 6-0; 1 abstention from Todd Mickalson for Resolution No. 1.80-22.

5. Introduction and Comments of Guests and Representatives

a. no sign ups for this meeting, 32 participants at this time in the meeting.

Principal, Director, Supervisor Reports

a. Jeanne Swift - Director of Student Services-reported on census data for

SPED (Special Education), with information in the board packet and she shared her screen on ZOOM, including ELD (English Language Development), YTP (Youth Transition Program) and other recovery services.

Board discussion.

Mr. Wold thanked Ms. Swift for staying proactive and in front of the curve and dealing with the growing needs.

Attachments: (2)

7:51 p.m.

Cassie Duprey – Assistant Secondary Principal introduced two CTE students, seniors, Natalie Bucher and Galilea Rios-Shultz. Natalie spoke about her self-employed online business and at 7:56 p.m. Galilea spoke about her work at the Power Station at Troutdale McMenamans, usually as a hostess.

Ms. Duprey encouraged any upcoming seniors for next year to fill out applications by March deadline.

Chair Vo thanked the reporters.

5.1. FINANCIAL REPORTS/MATTERS

Presenter: Dan Wold, Interim Superintendent and Cindy Duley, Business Manager

Description: Monthly Reports Information Items in board packet.

Comparable to the financial flow from last year. Pretty close to expectant target, so no big surprises.

Financial Audit Information Item – approved until February 28, as auditors asked for extension in December. They will possibly be at February meeting to report.

Corbett GS Roof Bid Action Item – not acted on at this meeting.

RESOLUTION NO. 1.81-22 - RESOLVED that the Board approve the Corbett Grade School Roof bid as proposed in the attachment in the Board packet and proceed with publication.

Attachments: (8)

Ms. Duley is starting to put an RFP together with parameters, a work in progress for February or March.

Board discussion.

8:08 p.m.

5.1.d. Extension of Budget Committee Term Appointment Action Item
Wording was changed to the resolution, as Ms. Beraka is not able to serve another term per information received from Chair Vo.

Board discussion.

Ms. Lindeen-Blakeley mentioned that this leaves one vacancy for Budget Position No. 2.

Todd Mickalson moved and Todd Redfern seconded:

RESOLUTION NO. 1.82a-22 - RESOLVED that the Board appointed Dirk Iwata-Reuyl, Budget Committee Position No. 4, each to another three year term to expire or renew on December 31, 2024.

The vote of the Board was 7-0.

Attachments: (1)

6. Interim Superintendent Wold's Report

a. Woodard Road Property Project – on hold per talk Mr. Wold had with Ian Mickelson at architects on January 18. He is trying to push land use along.

b. MESD Resolution Services/Local Service Plan – attachment in board packet. This money is held back for contracted services like Cindy Duley as Business Manager.

c. Parent Vue for Corbett Middle School – interest in looking at this progress reporting by the Ms. Goodloomis, CMS principal. It is being used at CHS. CMS is using project based learning and so curriculum is process based. They don't receive daily or weekly grades for things, but we will look and see how it might be used. Ms. Goodloomis and two parents are investigating a plan. They are looking at long view.

Board discussion.

d. Enrollment Update – we are up three students this month.

e. School Campus Upgrades/Grants – Kathy Childress, Secondary Principal, is pursuing a grant with help from architect. Ms. Swift and Ms. Duprey are working on a regional grant for Early Childcare, with facility barriers, so are looking at that for preschool. They may have a community member/athletic connection.

f. Athletic Study team met the week of January 10. 41% of CHS students do at least one sport. 57% is national average. Focus on athletics to see how to get more organized and involved. Have met twice and are working on vision and developing plan.

g. Mr. Wold gave a shout out to and met with CACE and CEA staff, in case there is a pivot to virtual. They are willing to stay in and keep going. COVID-19 fatigue, with administrators and counselors teaching and state reporting to be done. 13-21% of students gone depending on the day. 10-day quarantine is "overkill" so a move to five days is in the right direction. Staff has done a great job given mentally and emotionally tiring. Local health authority is the law.

Board discussion.

Attachments: (1)

7. Consent Agenda

Action Items

Mr. Wold explained that there are two new policies and administrative regulations under 12.1** that the cabinet looked at.

Todd Mickalson moved and Bob Buttke seconded:

Consent Agenda **Resolution Items 1.83-22 through 1.89-22****

5.1.bRESOLUTION NO. 1.83-22** - RESOLVED** that the Board bonded Dan Wold, 1.0 FTE Interim Superintendent; Robin Lindeen-Blakeley, 1.0 FTE Deputy Clerk/HR Lead; Brie Windust, 1.0 FTE Business Office Assistant, and Christie Dillard, .75 FTE Business Office Assistant, each in the amount of \$750,000.00 fidelity-bonds, as required under ORS 332.525. (Policy DH)

5.1.cRESOLUTION NO. 1.84.22** - RESOLVED** that the Board designates Dan Wold, Interim Superintendent and Robin Lindeen-Blakeley, Deputy Clerk/HR Lead, as custodians of funds who will sign checks for Corbett School District 39, and Dan Wold, Interim Superintendent and Brie Windust, Business Office Assistant, as custodians for Corbett Middle/High School Student Body Account Funds in compliance with ORS 338.445. (Policy DGA and DH)

11.2RESOLUTION NO. 1.85-22** - RESOLVED** that the Board reapproved the dates for SImone Soo, 1.0 FTE Music Teacher, with FMLA/OFLA effective July 1, 2021-December 19, 2021, returning to work January 3, 2022, teaching three days a week through January 12, 2022, and returning to full-time work the week of January 17, 2022.

11.3RESOLUTION NO. 1.86-22** - RESOLVED** that the Board pay the prep period for Helen Leedom, 1.0 FTE HS Counselor, effective with the 2021-22 school year.

11.4RESOLUTION NO. 1.87-22** - RESOLVED** that the Board confirmed the resignation of James McDermott, 1.0 FTE 2nd/3rd Grade Teacher, effective June 8, 2022.

11.5RESOLUTION NO. 1.88-22** - RESOLVED** that the Board confirmed the hire of Brittany Gaul-Hargrave, .85 FTE MS SPED Asst. 1, effective January 18, 2022.

12.1RESOLUTION NO. 1.89-22** - RESOLVED** that the Board confirmed the second reading and adopt Policies or Deletions of Section J, as were first read at the December 15, 2021, Board meeting (including deletion of Policy JHCCF (Head Lice).

Attachments: (2)

The vote of the Board was 6-1; Rebecca Bratton opposed to Consent Agenda Resolutions 1.83-22** through 1.89-22**.

8. STUDENTS

Presenter: Dan Wold, Interim Superintendent – not at this time in the agenda.

9. TRANSPORTATION/BUILDINGS/MAINTENANCE

Presenter: Dan Wold, Interim Superintendent - not at this time in the agenda.

10. CO-CURRICULAR ACTIVITIES

Presenter: Dan Wold, Interim Superintendent – The girls’ basketball team is ranked second in the state and boys are also ranked (8th?). We have turned the corner with face coverings. Still have wrestlers, swimmers and equestrians competing. CMS basketball and wrestling starting soon.

Mr. Wold will send the news clip to the Board

11. PERSONNEL

11.1 Vacant Positions - We have position openings for .4 FTE Bus Driver and Substitute Bus Driver .

Description: See Consent Agenda Items

We have one bus driver that left us, but he is coming back again with students. The new hire has been through training and we will then have all the routes covered.

12. POLICY

Memorandum of Agreement CSD and CEA Action Item

Presenter: Michelle Vo, Board Chair noted that this is MOA is for Article 5. Todd Mickalson moved and Bob Buttke seconded:

RESOLUTION NO. 1.90-22 - RESOLVED that the Board approved the MOA between Corbett School District and Corbett Education Association for the 2021-22 school year as attached in the Board packet.

The vote of the Board on Resolution No. 1.90-22 was 7-0.

First Reading Policy Section I Information Items – Ms. Lindeen-Blakeley noted that this is in error, as we already adopted on December 15, 2021.

Chair Vo noted that all information as in the attachment, except that the correct Policy IKE-AR is revised and attached.

Ms. Vo announced that this is formalizing the change of calendar based on the MOA. No student contact day on March 11. 146 student contact days with five in-service days (additional day in May).

Todd Mickalson moved and Bob Buttke seconded:

RESOLUTION NO. 1.91-22-RESOLVED that the Board reconfirmed the updated 2021-22 school calendar as attached in the Board packet (after approval of Resolution No. 1.90-22).

The vote of the Board was 7-0.

Attachments: (4)

13. COMING EVENTS and Matters for the Good of the Order

Presenter: Michelle Vo - Board Chair read the coming events aloud.

Todd Mickalson noted he hopes to hear the Athletic Director’s report next mon

The meeting was good and the study and presentation will be great to share.

13.1. Friday, January 21, 2022 - School day and Mid-term

13.2. Thursday, January 27, 2022 - High School Conferences in the evening
Special School Board meeting for Superintendent Screening Committee meets ;
7:00 p.m. for training, via ZOOM and/or in person.

13.3. Special School Board meeting for Superintendent search - Wednesday,
February 2, 2022, 5:30 p.m via ZOOM, and/or in person (TBD)

13.4. Regular School Board meeting, February 16, 2022 - via ZOOM at 7:00
p.m. and/or in person (TBD)

OSBA Spring Listening Session, Friday, April 8, 2022, Location and Time TBD

14. ADJOURNMENT – 8:52 P.M.

Presenter: Michelle Vo - Board Chair

Minutes11922

Corbett School District 39

Code: BDDH
Adopted: 1/17/18
Orig. Code: BDDH

Public Comment at Board Meetings

All Board meetings, with the exception of executive sessions, will be open to the public. The Board invites district community members to attend Board meetings to become acquainted with the program and operation of the district. Members of the public also are encouraged to share their ideas and opinions with the Board when appropriate.

It is the intent of the Board to ensure communications with individuals with disabilities are as effective as communications with others. Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings. Primary consideration will be given to requests of qualified individuals with disabilities in selecting appropriate auxiliary aids¹ and services.

Auxiliary aids and services for persons with disabilities will be available at no charge to the individual. All auxiliary aids and/or service requests must be made with appropriate advance notice. Should the Board demonstrate such requests would result in a fundamental alteration in the service, program or activity or in undue financial and administrative burdens, an alternative, equally effective means of communication will be used.

Audience

During a session of a Board meeting open to the public, members of the public may be invited to present comments during the designated portion of the agenda. At the discretion of the Board chair, further public comment may be allowed.

Request for an Item on the Agenda

A member of the public may request the superintendent or Board chair consider placing an item on the agenda of a regular Board meeting. This request should be made in writing and presented to the superintendent or Board chair for consideration at least seven working days prior to the scheduled meeting.

Procedures for Public Comment at Meetings

The Board will establish procedures for public comment in open meetings. The purpose of these procedures will be to inform the public how to effectively participate in Board meetings for the best interests of the individual, the district and the patrons. The information will be easily accessible and available to all patrons attending a public Board meeting.

¹ Auxiliary aids may include, but are not limited to, such services and devices as qualified interpreters, assistive listening systems, note takers, readers, taped texts, Braille materials and large print.

1. Discussion or presentation concerning a published agenda item is limited to its designated place on the agenda, unless otherwise authorized by the Board chair.
2. A visitor speaking during the meeting may introduce a topic not on the published agenda. The Board, at its discretion, may require that a proposal, inquiry or request be submitted in writing, and reserves the right to refer the matter to the administration for action or study.
3. Any person who is invited by the Board chair to speak to the Board during a meeting should state his/her name and address and, if speaking for an organization, the name and identity of the organization. A spokesperson should be designated to represent a group with a common purpose.
4. Statements by members of the public should be brief and concise. The Board chair may use discretion to establish a time limit on discussion or oral presentation by visitors.
5. Questions asked by the public, when possible, will be answered by the Board chair or referred to the superintendent for reply. Questions requiring investigation may, at the discretion of the Board chair, be referred to the superintendent for response at a later time.
6. At the discretion of the Board chair, anyone wishing to speak before the Board, either as an individual or as a member of a group, on any agenda item or other topic, may do so by providing the Board secretary with a completed registration card or sign-in sheet, prior to the Board meeting in order to allow the chair to provide adequate time for each agenda item.

The Board chair should be alert to see that all visitors have been acknowledged and thanked for their presence and for any contributed comments on agenda issues. Similar courtesy should be extended to members of staff who have been in attendance. Their return for future meetings should be welcomed.

Petitions

Petitions may be accepted at any Board meeting. No action will be taken in response to a petition before the next regular meeting. Petitions will be referred to the superintendent for consideration and recommendation.

Comments Regarding Staff Members

Speakers may offer objective criticism of district operations and programs. The Board will not hear comments regarding any individual district staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints for Board consideration of a legitimate complaint involving a staff member. The association contract governing the employee's rights will be followed. A commendation involving a staff member should be sent to the superintendent.

END OF POLICY

Legal Reference(s):

[ORS 165.535](#)
[ORS 165.540](#)

[ORS 192.610 to -192.690](#)
[ORS 332.057](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).

Americans with Disabilities Act Amendments Act of 2008.
Baca v. Moreno Valley Unified Sch. Dist., 936 F. Supp. 719 (C.D. Cal. 1996).
Leventhal v. Vista Unified Sch. Dist., 973 F. Supp. 951 (S.D. Cal. 1997).

Corbett School District 39

Code: BDDH-AR
Revised/Reviewed: 1/17/18
Orig. Code(s): BDDH-AR

Public Comment at Board Meetings

(Recommend having this statement/form somewhere on the agenda itself)

The Board requests that a public comment add information or a perspective that has not already been mentioned previously, and that the patron refrains from repeating a similar point.

To make a comment or present a topic during public comment, if the opportunity is available on the Board agenda, please complete the Intent to Speak card and submit it to the Board secretary prior to the start of the meeting. An individual that has submitted an Intent to Speak card and has been invited to speak by the Board chair, will be allowed three minutes.

Any person, who is invited by the Board chair to speak to the Board during a meeting, should state his/her name and address and, if speaking for an organization, the name of the organization. A spokesperson should be designated to represent a group with a common purpose.

Please keep in mind that reference to a specific employee or group of employees, is prohibited as follows:

Board policy BDDH - Public Comment at Board Meetings:

“Comments Regarding Staff Members -

Speakers may offer objective criticism of district operations and programs. The Board will not hear comments regarding any individual district staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints for Board consideration of a legitimate complaint involving a staff member. The association contract governing the employee’s rights will be followed. A commendation involving a staff member should be sent to the superintendent.”

INTENT TO SPEAK

The Board welcomes your input. Please submit this completed card to the Board secretary prior the start of the meeting.

Name: _____ Phone: _____
Address: _____
Email (optional): _____
Topic or comment to be presented (brief description): _____

A complaint brought before the Board shall be referred to the proper school authorities. A complaint shall be processed in accordance with Board policy KL - Public Complaints and KL-AR - Public Complaints Procedure. A hearing conducted before the Board regarding personnel shall take place in an executive session.

The Board requests that a topic or comment is limited to three minutes or less.

Corbett School District
Financial Report to the Board of Directors
Wednesday, March 9, 2022

This report includes all revenue and expenses recorded as of March 4, 2022. Additional February revenue and expenses have yet to be recorded.

On February 28th, TKW released the 2020-21 financial audit. TKW auditors will present the audit results to the Board tonight. District staff will prepare an audit response for Board approval at the April meeting.

Thank you,

Cindy Duley, Business Manager
cduley@corbett.k12.or.us

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
- Student Investment Account
- GO Bond 2021

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 February 28, 2022

Summary of Budget and Actual Expenditures by Fund and Major Function

Current Budget vs Actual Total Expenses	Current Budget	Feb 28 2022 YTD Actuals	Feb 28 2022 Balance
Fund: 01 General Fund			
1000 Instruction	8,737,883	4,688,466	4,049,417
2000 Support Services	5,573,550	3,038,545	2,535,005
3000 Enterprise & Community Services	11,180	65,409	(54,229)
4000 Facilities Acquisition/Construction	40,000	5,880	34,120
5100 Debt Service	296,742	161,360	135,382
5200 Transfers Out	198,000	-	198,000
6000 Contingencies	125,042	-	125,042
Fund: 01 General Fund Total	14,982,397	7,959,660	7,022,737
Fund: 02 Food Services Fund			
3000 Enterprise & Community Serves	426,000	189,265	236,735
Fund: 02 Food Services Fund Total	426,000	189,265	236,735
Fund: 03 Federal Funds			
1000 Instruction	259,951	197,986	61,965
2000 Support Services	13,993	-	13,993
6000 Contingencies	632,940	-	632,940
Fund: 03 Federal Funds Total	906,884	197,986	708,898
Fund: 04 Student Investment Account			
1000 Instruction	554,652	353,273	201,379
2000 Support Services	195,275	98,601	96,674
Fund: 04 Student Investment Account Total	749,927	451,874	298,053
Fund: 09 GO Bond 2021			
2000 Support Services	205,203	-	205,203
4000 Facilities Acquisition/Construction	3,000,000	228,946	2,771,054
Fund: 09 GO Bond 2021 Total	3,205,203	228,946	2,976,257
Fund: 10 Bond Matching Grant			
4000 Facilities Acquisition/Construction	4,000,000	-	4,000,000
Fund: 10 Bond Matching Grant Total	4,000,000	-	4,000,000
Fund: 20 Energy Projects Fund			
4000 Facilities Acquisition/Construction	13,708	-	13,708
5200 Transfers Out	25,000	-	25,000
Fund: 20 Energy Projects Fund Total	38,708	-	38,708
Fund: 11 Debt Service Fund			
5100 Debt Service	370,400	44,800	325,600
Fund: 11 Debt Service Fund Total	370,400	44,800	325,600
Fund: 06 Student Body Trust Fund			
1000 Instruction	300,000	-	300,000
Fund: 06 Student Body Trust Fund Total	300,000	-	300,000
Grand Total - All Funds	24,979,519	9,072,531	11,906,988

Corbett School District No. 39
Board Financial Report
Fund 01: General Fund

	Fiscal Year 2020-2021			Fiscal Year 2021-2022			
	Year End Actuals	Year to Date Feb 28 2021	% of YE Actuals	Current Budget	Projected Actual	Year to Date Feb 28 2022	% of Projected
Revenues							
Property Taxes	1,930,112	1,798,596	93%	1,880,900	1,880,900	1,932,497	103%
State School Fund	9,933,199	5,737,944	58%	9,679,300	9,679,300	5,456,645	56%
Local Sources	140,495	85,448	61%	420,500	420,500	143,351	34%
Intermediate Sources	202,439	-	0%	201,200	201,200	-	0%
State Sources	878,424	87,581	10%	1,273,238	1,273,238	136,285	11%
Federal Sources	67,864	-	0%	49,172	49,172	-	0%
Total Revenues	13,152,532	7,709,570	59%	13,504,310	13,504,310	7,668,778	57%
Expenditures							
Salaries	6,323,502	3,876,689	61%	7,108,728	7,108,728	4,178,697	59%
Associated Payroll	3,948,580	2,390,994	61%	4,137,524	4,137,524	2,191,666	53%
Purchased Services	1,137,858	449,700	40%	1,889,203	1,889,203	792,979	42%
Supplies & Materials	655,225	475,789	73%	788,508	788,508	366,007	46%
Capital Outlay	192,927	38,500	20%	146,750	146,750	(126)	0%
Debt Service	359,374	218,330	61%	296,742	296,742	161,360	54%
Other Objects	256,466	247,551	97%	291,900	291,900	254,264	87%
Contingency	-	-	-	125,042	125,042	-	0%
Total Expenditures	12,873,933	7,697,553	60%	14,784,397	14,784,397	7,944,847	54%
Other Sources (Uses)							
Other Sources	128,290	-	0%	115,000	115,000	-	0%
Transfer In	62,200	-	0%	25,000	25,000	-	0%
Transfer Out	(120,000)	-	0%	(198,000)	(198,000)	-	0%
Total Other Sources (Uses)	70,490	-	0%	(58,000)	(58,000)	-	0%
Change in Fund Balance	349,089	12,018		(1,338,087)	(1,338,087)	(276,069)	
Fund Balance - Beginning	2,315,403	2,315,403		2,790,757	2,790,757	2,664,492	
Fund Balance - Ending	2,664,492	2,327,421		1,452,670	1,452,670	2,388,423	

	FY 2020-21	FY 2021-22	Variance	% Change
YTD Revenues				
Property Taxes	1,798,596	1,932,497	133,901	7%
State School Fund	5,737,944	5,456,645	(281,299)	-5%
Local Sources	85,448	143,351	57,902	68%
State Sources	87,581	136,285	48,704	56%
Total Revenues	7,709,570	7,668,778	(40,792)	-1%

	FY 2020-21	FY 2021-22	Variance	% Change
YTD Expenditures				
Salaries	3,876,689	4,178,697	302,008	8%
Associated Payroll	2,390,994	2,191,666	(199,328)	-8%
Purchased Services	449,700	792,979	343,279	76%
Supplies & Materials	475,789	366,007	(109,782)	-23%
Capital Outlay	38,500	(126)	(38,626)	-100%
Debt Service	218,330	161,360	(56,970)	-26%
Other Objects	247,551	254,264	6,713	3%
Total Expenditures	7,697,553	7,944,847	247,295	3%

Corbett School District No. 39
Board Financial Report
Fund 02: Food Services Fund

	Fiscal Year 2020-2021			Fiscal Year 2021-2022			
	Year End Actuals	Year to Date Feb 28 2021	% of YE Actuals	Current Budget	Projected Actual	Year to Date Feb 28 2022	% of Projected
Revenues							
State School Fund	2,197	-	0%	2,000	2,000	-	0%
Local Sources	11,636	2,987	26%	120,000	120,000	412	0%
State Sources	-	-		3,000	3,000	3,250	108%
Federal Sources	121,202	42,728	35%	121,000	121,000	150,630	124%
Total Revenues	135,035	45,715	34%	246,000	246,000	154,292	63%
Expenditures							
Salaries	86,276	55,231	64%	91,577	91,577	61,075	67%
Associated Payroll	60,071	38,633	64%	59,509	59,509	35,977	60%
Purchased Services	4,179	3,689	88%	6,000	6,000	7,149	119%
Supplies & Materials	95,785	53,127	55%	265,414	265,414	84,022	32%
Debt Service	-	-		-	-	(586)	
Other Objects	1,201	953	79%	3,500	3,500	1,627	46%
Total Expenditures	247,512	151,632	61%	426,000	426,000	189,265	44%
Other Sources (Uses)							
Transfer In	120,000	-	0%	180,000	180,000	-	0%
Total Other Sources (Uses)	120,000	-	0%	180,000	180,000	-	0%
Change in Fund Balance	7,523	(105,917)		-	-	(34,973)	
Fund Balance - Beginning	7,221	7,221		-	-	14,743	
Fund Balance - Ending	14,743	(98,696)		-	-	(20,230)	

	FY 2020-21	FY 2021-22	Variance	% Change
YTD Revenues				
Local Sources	2,987	412	(2,575)	-86%
State Sources	-	3,250	3,250	
Federal Sources	42,728	150,630	107,902	253%
Total Revenues	45,715	154,292	108,577	238%

	FY 2020-21	FY 2021-22	Variance	% Change
YTD Expenditures				
Salaries	55,231	61,075	5,845	11%
Associated Payroll	38,633	35,977	(2,656)	-7%
Purchased Services	3,689	7,149	3,460	94%
Supplies & Materials	53,127	84,022	30,896	58%
Debt Service	-	(586)	(586)	
Other Objects	953	1,627	674	71%
Total Expenditures	151,632	189,265	37,633	25%

Corbett School District No. 39
Board Financial Report
Fund 03: Federal Funds

	Fiscal Year 2020-2021			Fiscal Year 2021-2022			
	Year End Actuals	Year to Date Feb 28 2021	% of YE Actuals	Current Budget	Projected Actual	Year to Date Feb 28 2022	% of Projected
Revenues							
Local Sources	-	-		-	-	543	
Federal Sources	351,376	-	0%	906,884	906,884	-	0%
Total Revenues	351,376	-	0%	906,884	906,884	543	0%
Expenditures							
Salaries	148,572	61,847	42%	109,199	109,199	121,829	112%
Associated Payroll	120,839	44,023	36%	73,173	73,173	61,921	85%
Purchased Services	39,375	2,568	7%	81,572	81,572	4,259	5%
Supplies & Materials	44,020	-	0%	10,000	10,000	9,729	97%
Other Objects	-	-		-	-	249	
Contingency	-	-		632,940	632,940	-	0%
Total Expenditures	352,806	108,438	31%	906,884	906,884	197,986	22%
Change in Fund Balance	(1,430)	(108,438)		-	-	(197,443)	
Fund Balance - Beginning	7,726	7,726		-	-	6,296	
Fund Balance - Ending	6,296	(100,712)		-	-	(191,147)	

YTD Revenues	FY 2019-20	FY 2020-21	Variance
Local Sources	-	543	543
Total Revenues	-	543	543

YTD Expenditures	FY 2020-21	FY 2021-22	Variance
Salaries	61,847	121,829	59,982
Associated Payroll	44,023	61,921	17,898
Purchased Services	2,568	4,259	1,690
Supplies & Materials	-	9,729	9,729
Other Objects	-	249	249
Total Expenditures	108,438	197,986	89,548

Corbett School District No. 39
Board Financial Report
Fund 04: Student Investment Account

	Fiscal Year 2020-2021			Fiscal Year 2021-2022			
	Year End Actuals	Year to Date Feb 28 2021	% of YE Actuals	Current Budget	Projected Actual	Year to Date Feb 28 2022	% of Projected
Revenues							
State Sources	293,516	-	0%	749,927	749,927	-	0%
Total Revenues	293,516	-	0%	749,927	749,927	-	0%
Expenditures							
Salaries	245,311	-	0%	449,211	449,211	275,421	61%
Associated Payroll	48,205	-	0%	254,257	254,257	126,973	50%
Supplies & Materials	-	-		46,459	46,459	46,978	101%
Other Objects	-	-		-	-	2,502	
Total Expenditures	293,516	-	0%	749,927	749,927	451,874	60%
Change in Fund Balance	-	-		-	-	(451,874)	
Fund Balance - Ending	-	-		-	-	(451,874)	

YTD Expenditures	FY 2019-20	FY 2020-21	Variance
Salaries	-	275,421	275,421
Associated Payroll	-	126,973	126,973
Supplies & Materials	-	46,978	46,978
Other Objects	-	2,502	2,502
Total Expenditures	-	451,874	451,874

Corbett School District No. 39
Board Financial Report
Fund 09: GO Bond 2021

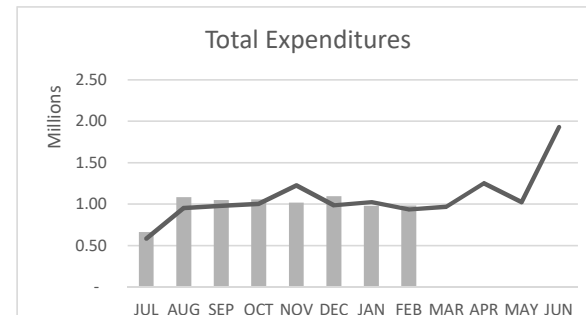
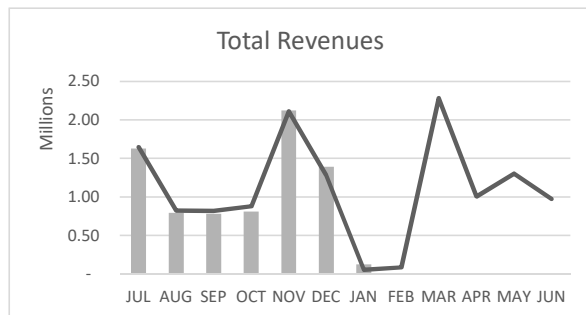
	Fiscal Year 2020-2021			Fiscal Year 2021-2022			
	Year End Actuals	Year to Date Feb 28 2021	% of YE Actuals	Current Budget	Projected Actual	Year to Date Feb 28 2022	% of Projected
Revenues							
Local Sources	-	-		-	-	2,683	
Total Revenues	-	-		-	-	2,683	
Expenditures							
Purchased Services	19,388	5,378	28%	3,205,203	3,205,203	199,617	6%
Capital Outlay	-	-		-	-	21,984	
Debt Service	2,923,886	-	0%	-	-	-	
Other Objects	77,823	-	0%	-	-	7,345	
Total Expenditures	3,021,097	5,378	0%	3,205,203	3,205,203	228,946	7%
Other Sources (Uses)							
Other Sources	4,000,000	-	0%	-	-	-	
Transfer Out	(37,200)	-	0%	-	-	-	
Total Other Sources (Uses)	3,962,800	-	0%	-	-	-	
Change in Fund Balance	941,703	(5,378)		(3,205,203)	(3,205,203)	(226,263)	
Fund Balance - Beginning	37,200	37,200		3,205,203	3,205,203	978,903	
Fund Balance - Ending	978,903	31,822		-	-	752,640	

YTD Revenues	FY 2019-20	FY 2020-21	Variance
Local Sources	-	2,683	2,683
Total Revenues	-	2,683	2,683

YTD Expenditures	FY 2020-21	FY 2021-22	Variance
Purchased Services	5,378	199,617	194,239
Capital Outlay	-	21,984	21,984
Other Objects	-	7,345	7,345
Total Expenditures	5,378	228,946	223,568

FUND 01: GENERAL FUND
Revenues and Expenditures by Month

FY 2020-2021	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Revenues													
Property Taxes	-	-	-	2,783.89	1,287,795.70	459,964.96	33,104.63	14,947.16	53,441.08	8,692.57	8,318.33	61,063.93	1,930,112.25
State School Fund	1,641,572.00	820,293.00	815,200.41	820,293.00	820,293.00	820,293.00	-	-	2,223,808.00	993,576.00	974,975.17	2,895.64	9,933,199.22
Local Sources	5,041.64	5,105.72	4,010.13	57,637.99	3,625.47	3,710.28	3,396.00	2,921.02	5,704.81	4,010.57	9,865.89	35,465.23	140,494.75
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	2,438.65	200,000.00	202,438.65
State Sources	-	-	-	-	-	-	18,652.69	68,928.53	-	630.23	309,062.59	481,149.60	878,423.64
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	67,863.58	67,863.58
Other Sources	-	-	-	-	-	-	-	-	-	-	-	128,290.00	128,290.00
Total Revenues	1,646,613.64	825,398.72	819,210.54	880,714.88	2,111,714.17	1,283,968.24	55,153.32	86,796.71	2,282,953.89	1,006,909.37	1,304,660.63	976,727.98	13,280,822.09
Expenditures													
Salaries	125,269.06	545,902.25	529,015.72	523,004.90	537,915.10	540,058.84	536,053.29	539,469.69	556,598.33	576,695.83	578,982.10	734,536.89	6,323,502.00
Associated Payroll	91,994.82	312,550.32	316,413.07	356,076.63	322,608.74	323,899.92	338,243.99	329,206.79	338,737.79	357,650.28	354,436.58	506,761.33	3,948,580.26
Purchased Services	32,558.29	30,593.67	86,687.84	48,220.24	88,103.56	41,278.44	77,712.13	44,545.60	50,891.03	252,570.40	56,537.44	328,159.57	1,137,858.21
Supplies & Materials	63,011.53	41,403.58	47,107.55	28,421.65	256,811.68	11,369.83	18,046.85	9,616.56	17,539.76	41,426.39	28,438.90	92,031.10	655,225.38
Capital Outlay	-	-	-	-	-	-	38,500.00	-	-	-	-	154,427.12	192,927.12
Debt Service	56,485.82	9,260.59	(924.59)	49,259.23	17,479.34	62,137.60	15,041.84	9,590.12	4,168.00	21,457.00	4,168.00	111,250.88	359,373.83
Other Objects	215,928.10	14,223.75	2,240.18	577.41	3,002.46	7,488.18	2,075.39	2,015.14	3,915.85	1,971.63	785.08	2,242.99	256,466.16
Total Expenditures	585,247.62	953,934.16	980,539.77	1,005,560.06	1,225,920.88	986,232.81	1,025,673.49	934,443.90	971,850.76	1,251,771.53	1,023,348.10	1,929,409.88	12,873,932.96
FY 2021-2022													
Revenues													
Property Taxes	-	-	-	2,746.55	1,313,451.34	590,300.54	25,998.75	-	-	-	-	-	1,932,497.18
State School Fund	1,549,748.00	774,409.00	774,409.00	774,409.00	791,835.00	791,835.00	-	-	-	-	-	-	5,456,645.00
Local Sources	12,316.65	20,676.54	11,483.66	33,128.60	18,633.93	12,473.61	34,637.61	-	-	-	-	-	143,350.60
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State Sources	68,928.53	-	-	671.63	-	-	66,685.03	-	-	-	-	-	136,285.19
Federal Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,630,993.18	795,085.54	785,892.66	810,955.78	2,123,920.27	1,394,609.15	127,321.39	-	-	-	-	-	7,668,777.97
Expenditures													
Salaries	142,445.67	581,019.11	610,000.66	582,704.46	566,132.14	555,835.41	552,826.20	587,733.18	-	-	-	-	4,178,696.83
Associated Payroll	105,625.73	322,324.84	220,388.89	212,312.59	316,412.37	346,533.12	348,194.86	319,873.39	-	-	-	-	2,191,665.79
Purchased Services	48,226.25	80,836.62	142,826.54	172,503.36	95,171.38	140,348.00	63,211.86	49,855.13	14,673.00	-	-	-	807,652.14
Supplies & Materials	94,478.89	93,748.69	49,134.49	62,543.72	35,684.27	18,106.79	9,815.42	2,495.01	140.09	-	-	-	366,147.37
Capital Outlay	-	(125.61)	-	-	-	-	-	-	-	-	-	-	(125.61)
Debt Service	47,874.09	4,168.00	20,286.00	27,473.64	4,168.00	29,005.12	4,168.00	24,217.00	-	-	-	-	161,359.85
Other Objects	227,003.38	3,876.70	7,130.80	3,150.42	1,963.41	9,094.75	2,044.63	-	-	-	-	-	254,264.09
Total Expenditures	665,654.01	1,085,848.35	1,049,767.38	1,060,688.19	1,019,531.57	1,098,923.19	980,260.97	984,173.71	14,813.09	-	-	-	7,959,660.46



CORBETT SCHOOL DISTRICT NO.39

**CANDIDATE INFORMATION SHEET
BUDGET COMMITTEE**

Please fill out and return to the school district office.

Name _____
Last First Initial Date

Home Address _____

Mailing Address if different _____ Phone _____

Home e-mail address _____

Business Address _____

Business e-mail Address _____ Phone _____

Occupation _____

No. of years in District _____

Do you have children in the school district? _____

Which schools? _____

Have you worked on any school committees? _____

If so, which committees? _____

Other community or business activities _____

Do you have other commitments which may conflict with your participation and attendance at school budget meetings? _____

Why do you wish to be appointed to the school budget committee? _____

_____ budvac.app

Corbett School District 39

Code: DBEA
Adopted: 3/12/14
Orig. Code: DBEA

Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions, however, are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease. The committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The following will govern the make up and process of establishing the district's budget committee:

1. The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must:
 - a. Live and be registered to vote in the district;
 - b. Not be an officer, agent or employee of the district.
2. No budget committee member may receive any type of compensation from the district.
3. At its first meeting in July, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons during the month of July. Such applications will include a signed statement that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate.
4. At the first regular Board meeting in August, the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in September, the Board will appoint persons to fill the vacant positions.
5. The appointive committee members of a budget committee in a district that prepares an annual budget will be appointed for three-year terms. The terms will be staggered so that, as near as practicable, one-third of the appointive members' terms end each year. The Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year

terms. The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members expire each year.

6. If any appointive member is unable to complete the term for which he/she was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular Board meeting.

Budget Committee Responsibilities

The following items explain the budget committee's responsibilities:

1. At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee.
2. A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action.
3. The budget committee shall hold one or more meetings to receive the budget message, receive the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public.
4. The budget committee may request **any information used in the preparation of or for revising the budget document** from the superintendent or business manager ~~any information used in the preparation of or for revising the budget document~~. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee.
5. After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board.

END OF POLICY

Legal Reference(s):

[ORS 174.130](#)
[ORS 192.610 to -192.695](#)

[ORS 294.305 to -294.565](#)
[ORS 433.835 to -433.875](#)



Plan of Action

When a municipality’s financial audit results in deficiencies (findings) communicated by the auditor, the municipality must adopt a plan of action to address those deficiencies. A copy of that plan must be filed with the Secretary of State (ORS 297.466(2)).

The plan must:

1. Address all financial audit deficiencies communicated by the auditor.
2. Include the estimated period of time necessary to complete the planned actions.
3. Be adopted by the governing body.
4. Be filed with our office within 30 days of filing the audit report.



Plans filed with the Secretary of State that have not been signed by an elected or appointed member of the governing body will not be accepted as fulfillment of this requirement.

An adopted plan is required for all financial statement audit deficiencies. At a minimum, the plan must include actions addressing all deficiencies classified by the auditor as either a material weakness or a significant deficiency. Single Audit findings related to federal compliance, and not part of the financial statement audit results, are not required to be included in the Plan of Action filed with the Oregon Secretary of State.

Documenting the plan and its adoption to comply with the requirements may still be confusing. Refer to the following table for acceptable documentation.



Acceptable

- » Governing body adopts the plan through motion or resolution and signs a copy of the plan
- » Official copy of approved meeting minutes where the plan was adopted with clear indication of adoption



Not Acceptable

- » Management’s response to auditor findings
- » Acceptance of the audit report by the governing body
- » A plan signed by management or superintendent who is not an elected or appointed member of the governing body

Frequently Asked Questions

How do I know whether I have deficiencies or findings that apply to this requirement?

Auditors may report deficiencies as follows:

1. In the auditor's report on internal controls over financial reporting in accordance with Government Auditing Standards;
2. In the financial findings section of the schedule of findings and questioned costs issues as part of a single audit;
3. They may make reference to deficiencies and other matters that are communicated in a separate management letter; or
4. In the auditor's report on compliance with state regulations. Auditor comments regarding non-compliance that are not defined as a material weakness or significant deficiency do not require a plan of action to be filed with the Secretary of State.

If you are unsure, ask your auditor if there are any deficiencies subject to this requirement.

What format should the plan take and how can I ensure it will be accepted by the Secretary of State?

A template is available on our website; [Plan of Action template](#). Tailor the template to your specific entity and deficiencies reported. The plan must include:

1. The deficiency
2. Planned corrective actions
3. The timeline for implementation, and
4. Clear demonstration it was adopted by the governing body.

What if the government does not plan to correct the deficiency?

The governing body may choose to accept responsibility for the risks and deficiencies noted by the auditor and not take corrective action. For example, smaller entities may struggle to adequately segregate key functions of cash handling, record keeping, and related duties. In this case, the governing body's plan of action can be an acknowledgement of the deficiency and statement that no action will be taken. This statement should be accompanied by the reason no action will be taken and this matter must still be approved by the governing body through motion or resolution.

What if the deficiency reported is a repeat from prior years?

If the deficiency is repeated in following years, the plan of action, or indication that no action will be taken, is still required to be adopted and filed with the Secretary of State each year.

Who is the governing body?

The governing body includes elected (or appointed) officials who serve as oversight for the municipality. Examples include county commissioners, city counselors, elected Mayors and Fire Chiefs who serve as a member of city council or board of directors, and board members. It does not include school district superintendent, city administrator, or county clerk unless those are elected positions that also serve as a voting member of the governing body.

Questions? Get in touch:

(503) 986-2255

municipalfilings.sos@oregon.gov

DAN WOLD
Superintendent
ROBIN LINDEEN-BLAKELEY

Deputy Clerk
CINDY DULEY
Business Manager



35800 E. Historic Columbia River Highway
Corbett, Oregon 97019-9629

Administration Office 503-261-4200
Grade School 503-261-4236
Middle/High School 503-261-4226
CAPS 503-261-4294
Fax 503-695-3641

**CORBETT SCHOOL DISTRICT
NO.39**

March 9, 2022

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 the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2021. The audit was completed by the independent auditing firm Talbot, Korvola & Warwick, LLP on February 28, 2022, and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on March 9, 2022, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. Deficiency #1 - Material Weakness: Controls
 - a. While performing audit procedures, we noted that the District appears to lack the processes, and related controls, to reconcile balance sheet accounts on a timely and regular basis and/or lacks the documentation that the controls have been implemented. There were related deficiencies identified for cash, fixed assets, and accrued payroll accounts. The lack of timely review of reconciliations resulted in audit adjustments of \$310,197 to cash and \$784,593 to accrued payroll balances. The lack of timely reconciliations also resulted in the District making adjustments until December 2021. It was also noted that bank reconciliations included unresolved variances and outstanding checks dating back to 2014. The District should implement policies and procedures to timely reconcile all balance sheet accounts on a regular basis, and include documented controls that would prevent or detect and correct misstatements due to error or fraud. Additionally, the District should implement policies and procedures to timely investigate and resolve any variances discovered while reconciling account balances.
 - 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, as well as to timely investigate and resolve variances discovered.
 - c. Timeframe: by June 30, 2022

2. Deficiency #2 - Significant Deficiency: Student Activities Recordkeeping

- 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, as is conventionally undertaken by school districts. The risk is mitigated by monthly activity reports to each budget-holder, allowing timely resolution of questions on erroneous or missing items, and by daily reporting on cash account balances maintained by the Business Manager. Budget-holders are asked to provide evidence of review of the monthly reports and the Business Manager is copied on the monthly reports. The District has developed Cash Handling Guidelines and a Cash Counting Template that is shared with school event organizers. No further action shall be taken.
- c. Timeframe: March 9, 2022

3. Deficiency #3 - Significant Deficiency: Teacher Experience Calculation

- 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 59 teachers for the prior year, TKW selected a sample of six teachers and found errors in number years of experience reported to the Oregon Department of Education for four of the teachers selected. The District should implement policies and procedures to ensure that information reported to the State is accurate.
- b. Plan of Action: District will review Internal Controls to make sure they accurately document the process used to report teacher experience and include reference to source documentation.
- c. Timeframe: by June 30, 2022

School Board Chair, Michelle Vo

Signature

Interim Superintendent, Dan Wold

Signature

Corbett School District (CSD) COVID-19 Isolation Plan

Screening, Isolation and Exclusion

The superintendent and building administrators will continue to direct anyone who has COVID-19 symptoms to stay home. The school nurse and school staff will follow the LPHA guidelines, plus updated Oregon Department of Education (ODE) and Oregon Health Authority (OHA) resources to support compliance with screening, isolation and exclusion guidelines.

Screening

Staff Screening

- Staff members are required to self-screen for COVID-19 symptoms daily and are not allowed on campus if they have any COVID-19 symptoms.
- Staff members are required to report to their supervisor when they have symptoms related to COVID-19.
- Staff members are not responsible for screening other staff members for symptoms.

Visitors/Volunteers Screening

- Visitors/volunteers are allowed into school buildings at the building principal's discretion.
- All visitors/volunteers must sign in and self-screen for COVID-19 symptoms.
- Visitor/volunteer contact logs are maintained in each school office.
- Visitors/volunteers are not allowed in the school buildings if they are experiencing COVID-19 symptoms.

Student Screening

- Parents/guardians are asked to conduct a daily health screening before sending their student(s) to school.
- Parents/guardians are asked to contact the school when a student is experiencing symptoms of any illness.
- In addition to COVID-19 symptoms, students are excluded from school for signs of other infectious diseases, per existing school policy and protocols.
- If a student arrives at the school building displaying symptoms of COVID-19 or other excludable symptoms, the school nurse or health assistant is notified and LPHA isolation protocols begin.

Text in green indicates a change or addition to the plan since fall 2021

Corbett School District (CSD) COVID-19 Isolation Plan

Screening, Isolation and Exclusion

- The school nurse and building principal consult with the LPHA and the updated COVID-19 resources to determine the next steps.

Isolation

Isolation separates people who have a contagious disease from people who are not sick.

Quarantine separates and restricts the movement of people who were exposed to a contagious disease and could become infectious themselves to limit further spread of the disease.

*On February 28, 2022, the Centers for Disease Control and Prevention (CDC) updated their guidance regarding case investigation and contact tracing. Universal case investigation and contact tracing are no longer recommended outside of high-risk settings. Effective March 12, 2022, Oregon will pause contact tracing and **quarantine** for the general population, including K-12 settings.*

- *In a K-12 school setting, any person who has been in close contact with a person who has COVID-19 should watch closely for COVID-19 symptoms.*
- *Close contacts **do not have to quarantine** regardless of vaccination status unless symptoms develop.*
- *CSD offers free diagnostic testing to students(with parent permission) and staff who develop symptoms at school or are exposed to COVID-19 at school.*

Primary and Non-primary Symptoms of COVID-19

People with COVID-19 can have a wide range of symptoms, ranging from mild symptoms to severe illness. Symptoms may appear 2–14 days after exposure to the virus. The “primary” COVID-19 symptoms require exclusion from school. The “non-primary” COVID-19 symptoms can be seen with many other illnesses, in addition to COVID-19. The nonprimary symptoms do not always require exclusion. The school nurse, in collaboration with the LPHA, and the parent/guardian, or ill staff member, will determine if an individual with non-primary symptoms needs to be isolated.

- *When feasible, ill students and staff with any primary COVID-19 symptoms should be encouraged to seek viral testing.*

Text in green indicates a change or addition to the plan since fall 2021

Corbett School District (CSD) COVID-19 Isolation Plan

Screening, Isolation and Exclusion

- *If a student has non-primary symptoms that persist for more than one day, the parent should consider evaluation by the child's healthcare provider who can determine if viral testing is advised.*
- *If a staff member has non-primary symptoms that persist for more than one day, the staff member should consider evaluation by their healthcare provider who can determine if viral testing is advised.*

Primary COVID-19 symptoms:

- Cough
- Temperature of 100.4o F or higher
- Chills
- Shortness of breath
- Difficulty breathing
- New loss of taste or smell

Non-primary COVID-19 symptoms:

- Fatigue
- Muscle or body aches
- Headache
- Sore throat
- Nasal congestion or runny nose
- Nausea or vomiting
- Diarrhea

Isolation Requirement:

*Individuals who have COVID-19 and/or have **primary** COVID-19 symptoms should, isolate for at least 5 days. Individuals with non-primary COVID-19 symptoms should consult with the school nurse to evaluate the need for isolation.*

- *To calculate the 5-day isolation period, day 0 is the first day of symptoms or a positive test result. Day 1 is the first full day after the symptoms developed or a positive test result.*
- *Isolation may end after 5 full days if the individual is fever-free for 24 hours without the use of fever-reducing medication and other symptoms have improved.*
- *It may be recommended that individuals wear a well-fitting mask for 5 additional days (day 6 through day 10) after the end of the 5-day isolation period.*

Protocols for Isolation at School:

- Designated primary isolation areas (Care Room) have been set up for symptomatic students.
- Secondary isolation areas have been identified as needed.

Text in green indicates a change or addition to the plan since fall 2021

Corbett School District (CSD) COVID-19 Isolation Plan

Screening, Isolation and Exclusion

- Proper ventilation is provided in the Care Rooms including access to outside air when possible.
- If able to do so, the students wear a face covering while in the Care Room.
- When possible, students who are symptomatic before getting on the bus for arrival are not allowed on the bus. If a parent/guardian or another designated adult is present, they are asked to take the student home. If a parent/guardian is not at the bus stop the student is transported to school and isolation protocols are followed.
- Symptomatic students remain in the care room at school until a designated adult can pick them up.
- Staff are assigned to supervise students who are symptomatic. They maintain physical distance if possible, and wear appropriate PPE.
- School health staff who need to be in close contact with a symptomatic individual wear appropriate PPE including a medical grade face mask. They follow appropriate PPE removal and handwashing steps.
- To reduce fear, anxiety, or shame related to isolation, the staff member supervising the student provides a clear explanation of procedures, including use of PPE and handwashing.
- Staff who are symptomatic are isolated and leave the school building as soon as possible.
- A record of students and staff who were isolated or sent home is available for the LPHA review.
- The appropriate delegated staff member completes the COVID-19 Information Forms in collaboration with the MESD Health Services nursing staff.

Emergency Transportation:

- If a symptomatic individual requires transportation the school nurse consults with the building principal, transportation coordinator, parents/guardians and/or the superintendent to arrange to safely transport the individual home or to a healthcare facility.
- In the event of an emergency the school nurse or designated staff member will call 911 and work with emergency medical personnel to arrange transportation to a healthcare facility.

Text in green indicates a change or addition to the plan since fall 2021

Corbett School District (CSD) COVID-19 Isolation Plan

Screening, Isolation and Exclusion

Exclusion

The school nurse will follow LPHA advice and the updated COVID-19 resources on restricting from school an ill student or staff member.

- Staff or students with a chronic or baseline cough that has worsened or is not well controlled with medicine are excluded from school.
- Staff or students with other symptoms that are chronic or baseline (e.g., asthma, allergies, etc.) are not excluded from school.
- A record of the students and staff who are excluded is available for the LPHA review.

Response to an Outbreak

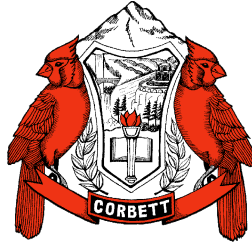
The district coordinates with the LPHA to establish communication channels related to current transmission level.

- *CDS will update staff and families weekly regarding any reported positive COVID-19 cases on site.*
- The district has plans in place to ensure continuous education services if a short period of distance learning is required.
- Surfaces are cleaned (e.g., door handles, sink handles, drinking fountains, transport vehicles) following CDC guidance.

How do the district's policies, protocols, and procedures center on equity?

- Parents/guardians are notified in their home language if their child is being excluded from school.
- Students whose primary language is other than English do not leave the school until a parent/guardian has been notified by phone.
- When appropriate, parents/guardians receive a call or information about their child's health in their home language via interpreter or translator.
- Counselors and the ELD Specialist are available to support diverse families whose students are required to isolate.

Text in green indicates a change or addition to the plan since fall 2021



**American Rescue Plan Elementary and Secondary
School Emergency Relief Fund (ARP ESSER);
OAR 581-022-0106 (State Operational Plan)**

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**Safe Return to In-Person Instruction and Continuity of Services Plan
District Information**

Institution ID: **2186** Institution Name: **Corbett School District**

District Continuity of Services Plan/RSSL Contact Name and Title:

Dan Wold Superintendent

Contact Phone: **503-261-4201**

Contact Email: dwold@corbett.k12.or.us

Draft

Safe Return to In-Person Instruction and Continuity of Services Plan In order to best support students and families with the safest possible return to school for the 2021 school year, the Oregon Department of Education (ODE) has created an operational plan template to align guidance from the federal and state level in support of local decision-making and transparency of health and safety measures in the communities that school districts serve. The Safe Return to In-Person Instruction and Continuity of Services Plan serves the following purposes:

1) Replaces the Ready Schools, Safe Learners Operational Blueprint required under [Executive Order 21-06](#); and 2) Meets the requirements for:

- a. An operational plan required under [OAR 581-022-0106\(4\)](#), while aligning the [CDC Guidance](#) on School Reopening with the [Ready Schools, Safe Learners Resiliency Framework for the 2021-22 School Year](#) (RSSL Resiliency Framework);
- b. [Section 2001\(i\)\(1\)](#) of the ARP ESSER and the US Department of Education's [Interim Final Requirements](#) for Safe Return/Continuity of Services Plan; and
- c. Communicable Disease Plan and Isolation Plan under [OAR 581-022-2220](#) (Division 22 requirements).

As districts plan and implement the recommendations in ODE's RSSL Resiliency Framework, they will need to consider a continuum of risk levels when all recommendations cannot be fully implemented. For example, universal correct wearing of face coverings between people is one of the most effective preventive measures. However, there will be times when this is not possible based on a specific interaction or a physical space limitation, such as during meal times. It will be necessary to [consider and balance](#) the mitigation strategies described to best protect health and safety while ensuring full time in person learning. ODE remains committed to the guiding principles introduced in spring of 2020 to generate collective action and leadership for efforts to respond to COVID-19 across Oregon. These principles are updated to reflect the current context:

- **Ensure safety and wellness.** Prioritizing basic needs such as food, shelter, wellness, supportive relationships and support for mental, social, and emotional health of students and staff.
- **Center health and well-being.** Acknowledging the health and mental health impacts of this past year, commit to creating learning opportunities that foster creative expression, make space for reflection and connection, and center on the needs of the whole child rather than solely emphasizing academic achievement.
- **Cultivate connection and relationship.** Reconnecting with one another after a year of separation can occur through quality learning experiences and deep interpersonal relationships among families, students and staff.
- **Prioritize equity.** Recognize the disproportionate impact of COVID-19 on Black, American Indian/Alaska Native, and Latino/a/x, Pacific Islander communities; students experiencing disabilities; students living in rural areas; and students and families navigating poverty and homelessness. Apply an equity-informed, anti-racist, and anti-oppressive lens to promote culturally sustaining and revitalizing educational systems that support every child. Learning
- **Innovate.** Returning to school is an opportunity to improve teaching and learning by iterating on new instructional strategies, rethinking environments, and investing in creative approaches to address unfinished learning.

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Planning Mental Health Supports

ARP ESSER & OAR 581-022-0106 Component	Extent to which district has adopted policies, protocols, or procedures and description of policies, protocols, or procedures adopted to ensure continuity of services	How do the district's policies, protocols, and procedures center on equity?
<p>Link staff, students and families with culturally relevant health and mental health services and supports</p>	<ul style="list-style-type: none"> ● All students have the opportunity to meet with mental health professionals <i>as needed</i>. ● The Student Intervention Team(SIT) works with the classroom teachers to Implement Corbett’s Suicide Prevention Plan. This includes: QPR training (all staff), Sources of Strength (3-5), Look, Listen, Link (6-7), More Than Sad (8-12). ● The district includes information in the monthly newsletter and on the website. ● The building principals include information in monthly principal chats and newsletters. 	<ul style="list-style-type: none"> ● The SIT team continues to reach out to students from traditionally underserved populations who may be struggling with social-emotional challenges, offering culturally relevant mental health support. ● The SIT team conducts home visits to make sure that families have access to the health and mental health supports they need. ● Materials are translated into families requested languages.
<p>Foster peer/student lead initiatives on wellbeing and mental health</p>	<ul style="list-style-type: none"> ● The SIT team meets with student groups in grades 4-8 to discuss topics related to wellbeing & mental health. ● Classroom teachers foster opportunities for student-led wellbeing & mental health initiatives within the classroom. ● Three student-led teams with a focus on wellbeing & mental health will continue at the high school. ● CAPS and the middle school are investigating beginning Student Voice teams focusing on 	<p>CSD’s leadership continues to focus on creating diversity within any peer/student-led initiative. An emphasis continues to placed on recruiting students from traditionally</p>

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	<p>wellbeing & mental health.</p> <ul style="list-style-type: none"> ● <i>The CSD has contracted with CareSolace to provide 24 hour access to online mental health resources and services.</i> 	
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Communicable Disease Management Plan

Please provide a link to the district’s **communicable disease management plan** that describes measures put in place to limit the spread of COVID-19 within school settings. ([OAR 581-022-2220](#)). The advised components of the plan and additional information are found in the Communicable Disease Management Plan section of the [RSSL Resiliency Framework](#) and meet the ESSER process requirements of “coordination with local public health authorities.”

Link: [Communicable Disease Management Plan](#)

ARP ESSER Component	Extent to which district has adopted policies, protocols, or procedures and description of policies, protocols, or procedures to ensure continuity of services	How do the district's policies, protocols, and procedures center on equity?
<p>Coordination with local public health authority(ies) including Tribal health departments</p>	<p>CSD consulted with Multnomah Educational Service District (MESD) to revise and adopt a Comprehensive Communicable Disease Management Plan. The MESD worked with all relevant health services organizations to develop this plan including the LPHA and local tribal health departments. This plan was updated in September 2021. CSD will continue to work with the MESD regarding updates to the Comprehension Communicable Disease Management Plan.</p>	<p>In creating this plan the MESD consulted with the local LPHA, local health and community organizations in order to plan for the health and safety needs of all students, families and staff members, including Black, American Indian/Alaska Native, Latino/a/x, and Pacific Islander communities; students experiencing disabilities; students living in rural areas; and students and families navigating poverty and houselessness.</p>

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Isolation Plan

Please provide a link to the district's plan to **maintain health care and space** that is appropriately supervised and adequately equipped for providing first aid, and **isolates** the sick or injured child. ([OAR 581-022-2220](#)). If planning for this space is in your communicable disease management plan for COVID-19, please provide the page number. Additional information about the Isolation Plan can be found in the Isolation & Quarantine Protocols section of the [RSSL Resiliency Framework](#).

Link: [Isolation Plan - Corbett School District - March 2022](#)

Health and Safety Strategies

School administrators are required to **exclude staff or students from school** whom they have reason to suspect have been exposed to COVID-19. ([OAR 333-019-0010](#))

Please complete the table below to include the extent to which the district has adopted policies and the description of each policy for each health and safety strategy. In developing the response, please review and consider the [CDC guidance](#) and the [RSSL Resiliency Framework](#) for each health and safety strategy. Additional documents to support district and school planning are available on the [ODE Ready Schools, Safe Learners website](#).

Health and Safety Strategy	Extent to which district has adopted policies, protocols, or procedures and description thereof	How do the district's policies, protocols, and procedures center on equity?
<p>COVID-19 vaccinations to educators, other staff, and students if eligible</p>	<ul style="list-style-type: none"> ● <i>In December and January CSD held vaccination clinics open to all adults and eligible students. Another clinic will be scheduled if the LPHA decides it is necessary.</i> ● CSD continues to promote access to COVID-19 vaccinations through district-wide communication methods. ● Efforts focus on increasing awareness and confidence that people who are up to date with the vaccine are at low risk of symptomatic or severe infection. ● CSD partners with Multnomah County school health centers to provide access to COVID-19 vaccines. ● <i>The requirement for all staff and volunteers to be vaccinated or have an approved religious/medical exemption with accommodations in place has not changed.</i> 	<ul style="list-style-type: none"> ● CSD will continue to reach out to traditionally underserved groups with vaccine information in home languages. ● CSD has access to Transact which provides translations to families in multiple languages. ● Transportation will be offered to families for whom transportation is a barrier to accessing resources in the community. ● Families whose home language is other than English are provided translators or interpreters as needed.

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Health and Safety Strategy	Extent to which district has adopted policies, protocols, or procedures and description thereof	How do the district's policies, protocols, and procedures center on equity?
<p>Universal and correct wearing of face coverings</p>	<p><i>The Oregon Health Authority (OHA) and Oregon Department of Education (ODE) announced that the indoor mask mandate for schools will be lifted on March 12. These changes are in response to the significant and rapid decline in COVID-19 transmission and hospitalization rates.</i></p> <p><i>With the termination of the indoor mask mandate, Corbett School District will make face coverings in schools and on buses optional beginning next Saturday, March 12. We still recommend face coverings for individuals who are immunocompromised or otherwise medically at-risk.</i></p> <p><i>Prior to March 12, all staff members will be trained regarding this change in guidance, and any new protocols and expectations.</i></p> <p><i>CSD staff will respect families' personal decisions around masking and will not ask students or visitors to mask or unmask. Additionally, staff will not be expected to keep track of family decisions regarding masking or monitor student compliance.</i></p>	<ul style="list-style-type: none"> ● Counselors are available to support students who have social emotional challenges related to the <i>changes in masking guidance.</i> ● The district provides translation and interpretation services as needed to explain the face covering policy. ● The district will continue to support staff and students by providing PPE as per individual needs. ● <i>CSD will take steps to ensure the school environment is safe and welcoming to every student and staff member and honors their individual decisions around COVID–19 safety,</i> ● <i>Classroom teachers, with the assistance of the counselors, will present lessons and hold class meetings as needed focusing on anti-bullying and respect for personal choice around the use of masks.</i>

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<p>Physical distancing and cohorting</p>	<ul style="list-style-type: none"> ● <i>To the extent practicable</i>, CSD will support physical distancing, <i>striving</i> for at least three feet of distance when possible. ● Students who struggle maintaining social distance receive instruction/coaching. ● <i>CDS will update staff and families weekly regarding any reported positive COVID-19 cases on site.</i> ● <i>Exposed individuals who are asymptomatic will not be required to <u>quarantine</u>, but advised to watch closely for COVID-19 symptoms.</i> 	<p>Cohorts will continue to 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.</p>
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Health and Safety Strategy	Extent to which district has adopted policies, protocols, or procedures and description thereof	How do the district's policies, protocols, and procedures center on equity?
Ventilation and air flow	<ul style="list-style-type: none"> ● When possible outdoor ventilation has been increased. Windows and doors are left open unless doing so creates a health or safety risk. ● Teachers are encouraged to conduct some activities outside when reasonable. ● The maintenance supervisor runs the HVAC system in a way such that healthy air circulation is maximized. ● The maintenance supervisor has placed and will maintain air purifiers in classrooms. 	<p>All buildings and classrooms will maintain the same standards related to ventilation and airflow.</p>
Handwashing and respiratory etiquette	<ul style="list-style-type: none"> ● Proper handwashing/sanitizing practices will be reviewed as necessary throughout the year. ● All individuals are required to wash/sanitize their hands upon building entry, before/after transitioning to a new activity or location, prior to meals, <i>and before and after using a hand-operated water fountain.</i> ● Signs describing effective handwashing practices and respiratory etiquette are placed throughout the buildings. ● Proper respiratory etiquette will be reviewed as necessary throughout the year. 	<ul style="list-style-type: none"> ● All Information related to handwashing and respiratory etiquette will be provided in home languages. ● Access to interpretation and translation services in home languages is provided. ● Counselors are available to support those who have social-emotional challenges around handwashing and respiratory etiquette.

Text in green indicates a change or new information since fall 2021

Health and Safety Strategy	Extent to which district has adopted policies, protocols, or procedures and description thereof	How do the district's policies, protocols, and procedures center on equity?
Free, on-site COVID-19 diagnostic testing	<ul style="list-style-type: none"> ● CSD continues to offer free diagnostic testing to students(with parent permission) and staff who develop symptoms at school or are exposed to COVID-19 at school. ● CSD does not offer free diagnostic testing to family members who are not staff or students. ● The school nurse oversees the program in collaboration with the building administrators. 	<ul style="list-style-type: none"> ● The diagnostic testing program is available to all students and staff who experience symptoms or are exposed to COVID-19 at school. ● Translation and outreach services are maintained to ensure that all populations including traditionally underserved groups have the resources they need in order to be able to make informed decisions regarding diagnostic testing.
COVID-19 screening testing	<p>CSD does not offer screening testing to students, staff or family members who are not experiencing symptoms of, or exposure to, COVID-19.</p>	<p>Translation and outreach services are maintained to ensure that all populations including traditionally underserved groups have the information and resources they need related to COVID-19 screening testing and health services.</p>

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Health and Safety Strategy	Extent to which district has adopted policies, protocols, or procedures and description thereof	How do the district's policies, protocols, and procedures center on equity?
<p>Public health communication</p>	<ul style="list-style-type: none"> Updated information, outlining infection control measures, <i>changes in masking guidance, contact tracing, and isolation procedures</i>, continued to be shared with all families in their home language. All communication is posted on the district website and Information is included in the school newsletter. <i>CDS will update staff and families weekly regarding reported positive COVID-19 cases on site.</i> 	<ul style="list-style-type: none"> Communication is provided in the parent/guardian's home language. Translations and interpretations of school communications are provided in the home language as needed. Counselors and ELD Specialists will continue to survey families in regards to how they want to be communicated with, and what further information or support they might need.
<p>Isolation: Health care and a designated space that is appropriately supervised and adequately equipped for providing first aid and isolating the sick or injured child are required by OAR 581-022-2220.</p>	<ul style="list-style-type: none"> <i>On February 28, 2022, the CDC updated their guidance so that universal case investigation and contact tracing are no longer recommended outside of high-risk settings.</i> <i>Effective March 12, 2022, Oregon will pause contact tracing and quarantine for the general population, including K-12 settings.</i> <i>Positive or symptomatic individuals will still need to isolate Days 1-5 (with the day of symptom onset being Day 0).</i> <i>Isolation may end after 5 full days if the individual is fever-free for 24 hours without the use of fever-reducing medication and other symptoms have improved.</i> <i>CSD may recommend that returning</i> 	<ul style="list-style-type: none"> Parents/guardians are notified in their home language if their child is being sent home. Students whose primary language is other than English do not leave the school unless a parent/guardian has been notified by phone. The child is not placed on a bus without a parent's permission in their home language. When appropriate, parents/guardians receive a call or information about their child's health in their home language via interpreter or translator

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	<i>individuals wear a well-fitting mask for 5 additional days (day 6 through day 10) after the end of the 5-day isolation period.</i>	
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Health and Safety Strategy	Extent to which district has adopted policies, protocols, or procedures and description thereof	How do the district's policies, protocols, and procedures center on equity?
<p><u>Exclusion</u>: School administrators are required to exclude staff and students from school whom they have reason to suspect have been exposed to COVID-19. (OAR 333-019-0010)</p>	<ul style="list-style-type: none"> ● <i>The school nurse follows school exclusion processes as laid out in Communicable Disease Guidance for Schools.</i> ● <i>CSD will follow all new or updated exclusion guidelines.</i> ● Staff or students with a chronic or baseline cough that has worsened or is not well controlled with medicine are excluded from school. ● Staff or students with other symptoms that are chronic or baseline (asthma, allergies, etc.) are not excluded from school. 	<ul style="list-style-type: none"> ● Parents/guardians are notified in their home language if their child is being excluded from school. ● When appropriate, parents/guardians receive a call or information about their child’s health in their home language via interpreter or translator. ● Counselors and ELD Specialists are available to support families whose students are required to quarantine.

Text in green indicates a change or new information since fall 2021

Individualized COVID-19 Recovery Services

The [Individualized COVID Recovery Services](#) rule became permanent in December 2021. ESSER III requires at least 20% of funding to be spent on unfinished learning which can include recovery services to students experiencing disability (and prioritizes students in underserved or disproportionately impacted communities, including students who experience disability). Recovery services are special education services designed to meet the needs of eligible students in special education who were adversely impacted by the educational limitations caused by COVID 19. ODE has developed a guide for [Planning for Individualized COVID Recovery Services](#) to support school districts in understanding and developing a process to implement this rule.

OAR 581-015-2228 Requirement	For each of the below areas, describe the district's policies, protocols, or procedures that will be followed to ensure appropriate consideration of Individualized COVID-19 Recovery Services for each eligible student.	For each of the below areas, describe how the district's policies, protocols, and procedures center equity.
<p>The IEP team for each eligible student shall consider the need for Individualized COVID-19 Recovery Services at least at each initial IEP meeting and each regularly scheduled annual review meeting.</p>	<p><i>Beginning in the 2021-22 school year discussion and determination regarding the need for Individualized COVID-19 Recovery Services will be included in each IEP meeting.</i></p>	<p><i>CSD will implement Oregon's Equity Lens when making decisions related to Individualized COVID-19 Recovery Services. Translation/outreach services will be maintained to ensure that all populations have the information they need related to Recovery 138 Services.</i></p>
<p>Each school district or program shall provide written notice to the parents of each eligible student regarding the opportunity for the IEP team to meet to consider Individualized COVID-19 Recovery Services.</p>	<p><i>Beginning in the 2021-22 school year CSD will provide written notice to the parent/guardian of each eligible student regarding the opportunity for the IEP team to consider COVID-19 Recovery Services.</i></p>	<p><i>CSD will implement Oregon's Equity Lens when making decisions related to COVID-19 Recovery Services. Translation/outreach services will ensure all populations have the necessary information.</i></p>
<p>After each determination is made, the school district or program shall provide written notice to the parent and/or adult student with a disability regarding the determination of need for Individualized COVID-19 Recovery Services.</p>	<p><i>After each determination is made, the CSD will provide written notice to the parent/guardian and/or eligible adult student regarding the determination of need for Individualized COVID-19 Recovery Services.</i></p>	<p><i>Corbett SD will implement Oregon's Equity Lens when making decisions related to COVID-19 Recovery Services. Translation/outreach services will ensure all populations have the necessary information.</i></p>

Text in green indicates a change or new information since fall 2021

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Updates to this Plan

To remain in compliance with ARP ESSER requirements, school districts must regularly, but no less frequently than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools), review, and as appropriate, revise its Safe Return to In Person Instruction and Continuity of Services Plan.

Date Last Updated: **3/3/2022**

CONTRACT RENEWAL RECOMMENDATIONS

ORS 342.815/ORS 342.513/ORS342.895/ORS 342.865/ORS 342.513/ORS 342.845/ORS 342.835 AND ORS 342.895-095“Probationary teacher” means any teacher employed by a fair dismissal district who is not a contract teacher. “Contract teacher” means any teacher who has been regularly employed by a school district for a probationary period of three successive school years, and who has been retained for the next succeeding school year. “Administrator” means any teacher who is employed as an administrator and is required to have a license, excluding the Superintendent.

Probationary Contract Status 14.3 **RESOLUTION NO.3.104-22 - RESOLVED that the Board award probationary contract teacher status and offer a one-year contract from July 1, 2022- June 30, 2023 to the teachers listed on the attachment in the Board packet.

Elementary (K-8th) ('21-'22)

Jefferson Bunte (1st Year)
A. Meredith Griffith (1st Year)
Simone Bogar Soo (2nd Year)

Secondary (6th-12th) ('21-'22)

Helen Leedom (1st Year)
R. Callie Uleners (1st Year)
Rachel Bassell (1st Year)
Nicholas Budge (1st Year)

District (K-12th) ('21-'22)

Melissa Davis (2nd Year)

Initial Contract Status 14.4 **RESOLUTION NO.3.105-22 - RESOLVED that the Board award initial contract teacher status and offer a two-year contract from July 1, 2022-June 30, 2024 to the teachers listed on the attachment in the Board packet.

Elementary (K-5th) ('21-'22)

Jennifer Layton (3rd Year)
Stacey Brown (3rd Year)

Secondary (6th-12th) ('21-'22)

Katelyn Selzer White (3rd Year)
Paul Rondema (3rd Year)
Lisa Isaacson (3rd Year)
Hannah Lambert (3rd Year)

Two-Year Contract Status 14.5 **RESOLUTION NO.3.106-22– RESOLVED that the Board award two-year contracts from July 1, 2022– June 30, 2024 to the teachers and OT listed on the attachment in the Board packet.

District (K-12th) Allison Nelson

District (3rd-12th)

Karl Blaeuer

Elementary (K - 8th)

Jessica Lieuallen
Amy Lewis
Lindsey Henson
Michelle Dorr
Maureen Childs
Sara Brounstein
Samuel Wallace
Rebecca Young

Secondary (6th-12th)

Carrie Church
Angela Davis
Bryan Estes
John Neighbors
William Harlow IV
Timothy Cooper
Rebecca Hart
Andrew Wise

Caroline Oakley
Desiree Chiu
Jenny Meadows
Joanne Belesiotis
Rebekah Tucker
Megan Shaw
Abigail Steichen

Roger Binschus
John (JP) Balbo
Brian Lutes
Aaron Long

Peter Leone
Rhiannon Young
Lucas Houck
Zach Goude
Hannah Lizio-Katzen
Anthony Young
Jennifer Radulesk
Jennifer Ducey
Abbey Thole
Brandon Aye

Mark McIntire
Kerry Dockter
Vanessa Knight
Laura Redman-Mack

District K-12 (TOSA)

Holly Elvins-Dearixon (.7 FTE)

Probationary Administrative Status 14.6RESOLUTION NO.3.107-22 - RESOLVED that the Board offer one-year probationary individual contracts from July 1, 2022-June 30, 2023 to the Administrators as listed on the attachment in the Board packet.**

Elementary K-5th ('21-'22)
Michelle Dawkins (2nd Year)
Rachel Goodloomis (1st Year)

Secondary 6th-12th ('21-'22)
Cassie Duprey (2nd Year)

Administrative Status 14.7RESOLUTION NO.3.108-22 - RESOLVED that the Board award, extend and offer three-year administrative contract from July 1, 2022- June 30, 2025 to the Administrators as listed on the attachment in the Board packet.**

District (pre-K – 12th)
Jeanne Swift

Secondary 6th-12th
Kathleen Childress

NON-RENEWALS

14.8RESOLUTION NO. 3.109.22 - RESOLVED** that the Board recognize the non-renewal of part-time employee, Mallory Spanjer, HS Social Studies Teacher, not subject to the CEA CBA for the 2021-22 school year.

14.9RESOLUTION NO. 3.110-22 - RESOLVED** that the Board recognize that Kristin Wold, K/1st Teacher, is not returning as a reemployed retiree for the 2022-23 school year.

14.10RESOLUTION NO. 3.111-22 - RESOLVED** that the Board recognize the non-renewal of Sophia Hanefeld, HS Science Teacher, not having been employed as a teacher for 135 consecutive days in 2021-22.(ORS 342.80)

14.11RESOLUTION NO. 3.112-22 - RESOLVED** that the Board recognize the non-renewal of .1 FTE Probationary contracts for Jennifer Radulesk and Rhiannon Young for the 2022-2023 school year.

14.12RESOLUTION NO. 3.113-22 - RESOLVED** that the Board recognize the non-renewal of Devon Groh, Temporary HS Language Arts Teacher, for the 2022-23 school year.

Corbett School District 39

Code: KA/KAA
Adopted: 12/17/98
Orig. Code: KA/KAA

District-Community Relations Goals and Objectives

(OSBA has removed this policy from its samples)

The Board's goal of achieving positive district-community relations are:

1. To develop public understanding of all aspects of district operations, ascertain public attitudes toward issues in education and identify the public's educational expectations for their students;
2. To secure adequate financial support for the educational program;
3. To help citizens-community members feel responsibility for the quality of education provided by their schools;
4. To earn the public's confidence with regard to district staff and services;
5. To foster public understanding of the need for constructive change and solicit public advice on achieving educational goals;
6. To involve citizens in solving educational problems;
7. To promote cooperation between the district and the community and to share the leadership for improving community life.

Achieving these objectives requires that the Board and staff, individually and collectively, express positive attitudes toward the schools in their daily contacts with parents, community members and one another; make systematic, honest and continuing efforts to discover what the public thinks and what citizens want to know; interpret district programs, problems and accomplishments; develop an active partnership with the community in working toward improvement of the educational program; and take an active interest in the needs of the community to find ways to make the community a better place to live.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

Corbett School District 39

Code: KAB
Adopted: 8/16/17
Orig. Code: KAB

Parental Rights**

The Board recognizes the importance of promoting parental input in decision making related to their student’s health and general well-being; in determining district and student needs for educational services; and in program development and district operations. To assist the district in this effort, and in accordance with the ~~Every Student Succeeds Act (ESSA)~~ law, the district affirms the right of parents, upon request, to inspect:

1. A survey created by a third party before the survey is administered or distributed by the district to a student, including any district survey containing “covered survey items”¹ ~~as defined by ESSA~~;
2. Any instructional material used by the district as part of the educational curriculum for the student;
3. Any instrument used in the collection of personal information from students for the purpose of marketing or for selling that information or otherwise providing that information to others for that purpose.

As provided by law, parents of district students will also, upon request, be permitted to excuse their student from “covered activities”² ~~as defined by ESSA~~. The rights provided to parents under this policy, transfer to the student when the student turns 18 years of age, or is an emancipated minor under applicable state law.

The superintendent will ensure that activities requiring parental notification are provided as required by law and that reasonable notice of the adoption or continued use of this policy is provided to parents of students enrolled in district schools. The input of parents will be encouraged in the development, adoption and any subsequent revision of this policy.

The superintendent shall develop administrative regulations to implement this policy, including provisions as may be necessary to ensure appropriate notification to parents of their rights under federal law and district procedures to request review of covered materials, excuse a student from participating in covered activities and protect student privacy in the event of administration or distribution of a survey to a student.

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

² “Covered activities” requiring notification ~~under ESSA~~ include activities involving the collection, disclosure or use of personal information collected from students for the purpose of marketing or for selling that information or otherwise providing that information to others for that purpose; the administration of any survey containing one or more of covered survey items; and any nonemergency, invasive physical examination or screening that is required as a condition of attendance and administered and scheduled by the school in advance. See the administrative regulation for additional definitions.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

Every Student Succeeds Act of 2015, 20 U.S.C. § 7928 (2012).

Protection of Pupil Rights, 20 U.S.C. § 1232h (2012); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2017).

Family Education Rights and Privacy Act, 20 U.S.C. § 1232g (2012).

Corbett School District 39

Code: KAB-AR
Revised/Reviewed: 8/16/17
Orig. Code: KAB-AR

Parental Rights**

The following definitions and procedures will be used to implement ~~the parental rights requirements of the Every Student Succeeds Act of 2015 (ESSA):~~

Definitions

1. “Survey,” as defined by federal law and as used in Board policy and this regulation, includes an evaluation. It does not apply to a survey administered to a student in accordance with the Individuals with Disabilities Education Act (IDEA);
2. “Covered survey items” means one or more of the following items: political affiliations or beliefs of the student or the student’s family; mental and psychological problems of the student or the student’s family; sex behavior or attitudes; illegal, antisocial, self-incriminating or demeaning behavior; critical appraisals of other individuals with whom respondents have close family relationships; legally recognized privileged or analogous relationships, such as those of lawyers, physicians and ministers; religious practices, affiliations or beliefs of the student or the student’s parent; and income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such a program;
3. “Covered activities” requiring notification, ~~under ESSA~~ means those activities involving the collection, disclosure or use of personal information collected from students for the purpose of marketing or for selling that information or otherwise providing that information to others for that purpose; the administration of any survey containing one or more covered survey items; and any nonemergency, invasive physical examination or screening that is required as a condition of attendance, administered and scheduled by the school in advance and not necessary to protect the immediate health and safety of the student, or of other students. This provision does not apply to physical examinations or screenings that are permitted or required by law, including physical examinations or screenings permitted without parental notification;
4. “Third parties” include, but are not limited to, school volunteers, parents, school visitors, service contractors or others engaged in district business, such as employees of businesses or organizations participating in cooperative work programs with the district and others not directly subject to district control;
5. “Instructional material” means instructional content that is provided to a student, regardless of its format, including printed or representational materials, audiovisual materials and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments;
6. “Personal information” means individually identifiable information including a student or parent’s first and last name; a home or other physical address (including a street name and the name of the city or town); telephone number; or a social security identification number;

7. “Invasive physical examination” means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion or injection into the body. It does not include a hearing, vision or scoliosis screening and does not apply to any physical examination or screening that is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification.

Requests to Inspect Materials

Parents may inspect surveys, instructional materials or instruments used to collect personal student information for marketing purposes before such items are administered or distributed by a school to a student as follows:

1. Requests may be directed to the school office by phone or in person;
2. Requests must be received by the district no later than [five] working days following receipt of notification by the district of its intent to administer or distribute such items;
3. Materials may be reviewed at the school office or mailed by the district;
4. Requests to mail materials must be accompanied by a self-addressed, stamped envelope.

Requests to Excuse Student from Covered Activities

A parent may request that his/her/their student be excused from participation in any of the following covered activities:

1. The collection, disclosure or use of personal information collected from students for the purpose of marketing or selling that information to others;
2. Any district or third party survey;
3. The administration of nonemergency, invasive physical examinations or screenings.

All such requests must be:

1. Directed to the principal in writing;
2. Received by the district no later than [five] working days following receipt of notification by the district of its intent to administer or distribute such items.

Student Privacy

The district recognizes its responsibility to protect student privacy in the event of administration or distribution of a survey to a student containing one or more covered survey items.

A student’s personal information that may be collected as a result of such surveys will be released only with prior, written parental permission. The district will use reasonable methods to identify and authenticate the identity of the parents, students, school officials, and any other parties to whom the district discloses personally identifiable information from educational records.

Notification

Each principal shall be responsible for ensuring appropriate notification to parents of their rights under federal law, Board policy and this regulation. Accordingly, notification will:

1. Be made at least annually at the beginning of the school year or at other times during the school year when enrolling students for the first time in school;
2. Include the specific or approximate dates during the school year when covered activities are scheduled or expected to be scheduled.

Corbett School District 39

Code: KB
Adopted: 6/15/11
Orig. Code: KB

Public Communications Program

(OSBA has removed this policy from its samples.)

The Board believes that an effective communications program is a necessary component of a school district's organization and operation. Therefore the Board supports the means necessary for its organization, maintenance and operation.

1. A school-district communications program should encourage a better understanding of the roles, objectives, accomplishments and needs of the schools system.
2. A school-district communications program should be a planned systematic two-way process between school administrators and the board and their internal and external constituencies.
3. A school-district communications program should use a variety of media to both address concerns as well as inform stakeholders.
4. A school-district communications program should encourage formal as well as informal methods of communication.

The Board recognizes the need to make systematic, honest and continuing efforts to interpret District programs, problems and accomplishments; develop an active partnership with the community and take an active interest in the needs of its stakeholders. The superintendent will team with the Board, administration, and community to develop and maintain a communication program in accordance with the above guidelines.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

Corbett School District 39

Code: KBA
Adopted: 1/17/18
Orig. Code: KBA

Public Records**

“Public record” means any information that:

1. Is prepared, owned, used or retained by the district;
2. Is related to an activity, transaction or function of the district; and
3. Is necessary to satisfy the fiscal, legal, administrative or historical policies, requirements or needs of the district.

Public record does not include messages on voice mail or on other telephone message storage and retrieval systems, or spoken communication that is not recorded.

A request to inspect or receive a copy of a public record shall be in writing and will be presented to the superintendent’s office.

Board meetings and records will be matters of public information subject to such restrictions as are set by federal law or regulation, by state statute or by pertinent court rulings.

The Board’s official minutes, its written policies and its financial records will be available at the superintendent’s office for inspection by any citizen desiring to examine them during hours when the superintendent’s office is open. All such information will be made available to individuals with disabilities in any appropriate format, upon request and with appropriate advanced notice. Auxiliary aids and services available to ensure equally effective communications to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.

The Board supports the right of the people to know about programs and services of their schools and will make every effort to disseminate information. Each principal is authorized to use all means available to keep parents and others of his/her/their particular school’s community informed about the school’s program and activities.

No records will be released for inspection by the public or any unauthorized persons – either by the superintendent or any other person designated as custodian for district records – if such disclosure would be contrary to the public interest, as described in state law.

The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making public records available pursuant to law. The district will not be obligated to complete a request for which the requester has not paid the fee as permitted by state law. There will be no additional charge for auxiliary aids and services provided for qualified persons with disabilities.

Employee and volunteer addresses, electronic mail addresses (other than district electronic mail addresses assigned by the district to district employees), social security numbers, dates of birth and telephone numbers contained in personnel records maintained by the district are exempt from public disclosure pursuant to Oregon Revised Statute (ORS) 192.445~~368~~ and ORS 192.502~~355~~(3). Such information may be released only upon the written request of the employee or volunteer or as otherwise provided by law. This exemption does not apply to a substitute teacher, as defined in ORS 342.815, when requested by a professional education association of which the substitute teacher may be a member. District electronic mail addresses assigned by the district to district employees are not exempt.

The district will not disclose the identification badge or card of an employee without the employee's written consent if the badge or card contains the employee's photograph and the badge or card was prepared solely for internal use by the district to identify district employees. A duplicate of the photograph used on the badge or card shall not be disclosed.

The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

The district shall retain and maintain its public records in accordance with Oregon Administrative Rule (OAR) 166, Division 400.

END OF POLICY

Legal Reference(s):

[ORS 180.805](#)

[ORS Chapter 192](#)

[OAR 137-004-0800\(1\)](#)

[OAR 166-400](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).

OREGON DEP'T OF JUSTICE, OREGON ATTORNEY GENERAL, *Public Records and Meetings Manual* (2014).

Americans with Disabilities Act Amendments Act of 2008.

Corbett School District 39

Code: KBA-AR
Revised/Reviewed: 4/17/19
Orig. Code(s): KBA-AR

Public Records

In compliance with Oregon law the following guidelines apply to the dissemination, inspection and examination of the public records of the district:

1. A public records request shall be submitted in writing through the superintendent's office at 35800 E. Historic Columbia River Highway, Corbett, OR 97019.
2. Upon receipt of a written request, the district shall respond within five business days¹ acknowledging receipt of the request or completing² the district's response to the request. If the district provides an acknowledgment of the request, it must:
 - a. Confirm that the district is the custodian of the requested record;
 - b. Inform the requester that the district is not the custodian of the requested record; or
 - c. Notify the requester that the district is uncertain whether the district is the custodian of the requested record.
3. If the district is the custodian of the requested record, as soon as reasonably possible but not later than 10 business days after the date the district is required to acknowledge receipt of the request as described above, the district shall:
 - a. Complete its response to the public records request. If the district determines that a record is exempt from public disclosure, the district will include a statement to that effect and that the requester may appeal the decision pursuant to state law; or
 - b. Provide a written statement that the district is still processing the request and a reasonable estimated date by which the district expects to complete its response based on the information currently available.
4. The time periods, established by Oregon law and identified above in Section 2 or 3, will not apply to the district if compliance would be impracticable because:
 - a. The staff or volunteers³ necessary to complete a response to the public records request are unavailable;
 - b. Compliance would demonstrably impede the district's ability to perform other necessary services; or
 - c. Of the volume of the public records request being simultaneously processed by the district.

¹"Business day" means a day other than Saturday, Sunday or a legal holiday, and on which at least one paid employee of the district is scheduled to and does report to work. Business day does not include any day on which the central administration offices of the district are closed.

²The district response to a public records request will be considered complete when it complies with criteria in Oregon law (ORS ~~192.410-192.505~~192.329).

³Staff member or volunteers who are on leave or are not scheduled to work are considered to be unavailable.

The district shall, as soon as practicable and without unreasonable delay, acknowledge a public records request and complete the response to the request.

5. The district may request additional information or clarification from the requester for the purpose of expediting the district's response to the request as permitted by law. If the district requests additional information or clarification, in good faith, the obligation to complete the request is suspended until the requester provides the requested information or clarification or affirmatively declines to provide the information or clarification.
6. If a copy of a public record is requested, the district will provide a single copy. If a request to inspect a public record is made and the record is maintained in a machine readable or electronic form, the custodian shall provide the record in the form requested, if available. If the public record is not available in the form requested, it will be provided in the form the record is maintained. If a person who is a party to a civil judicial proceeding to which the district is a party or who has filed notice under Oregon Revised Statute (ORS) 30.275(5)(a) asks to inspect or to receive a copy of a public record that the person knows relates to the proceeding or notice, the individual must submit the request in writing to the designated custodian of district records and at the same time to the district's attorney.
7. Information will be made available to individuals with disabilities in an appropriate format upon request and advance notice. Auxiliary aids and services available to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.
8. Where the labor effort exceeds 30 minutes, labor, material and out-of-pocket charges will be reimbursed to the district. Labor will be calculated at the hourly rate of the employee affected. Materials and out-of-pocket charges will be reimbursed at the established rate of \$.25 per page. Auxiliary aids and services for qualified persons with disabilities will be available at no additional charge.

If the district has informed the requester of a permitted fee, the obligation of the district to complete its response to the request is suspended until the fee has been received by the district. If the requester fails to pay the fee within 60 days of the date he/she/they was/were informed of the fee or fails to pay the fee within 60 days of the date on which the district informed them of the denial of the fee waiver, the district shall close the request.

9. The district reserves the right to restrict the inspection of some public records to the district's facilities.

Corbett School District 39

Code: KBCA
Adopted: 11/19/98
Orig. Code: KBCA

News Releases

Information about ~~school-district~~ activities and issues ~~will~~**should** be provided to the community in a way which will create and maintain a dignified and professionally responsible image for the district.

The procedures listed below ~~will~~**should** be followed in giving official information to the news media:

1. The Board chair~~man~~ will be the official spokes~~man~~**person** for the Board on Board decisions, unless this duty is delegated;
2. News releases that are of districtwide interest or that pertain to established district policy will be the responsibility of the superintendent;
3. The superintendent will establish ~~regulations~~**procedures** for the dissemination of news releases pertaining to the district.

END OF POLICY

Legal Reference(s):

[ORS 192.640](#)

[ORS 332.107](#)

Corbett School District 39

Code: KBCAA/GBEBE/ JHCCE
Adopted: 12/17/98
Orig. Code: KBCAA/GBEBE/ JHCCE

News/Media - HIV, AIDS, HBV or HCV**

(OSBA has removed this policy from its samples.)

The district shall appoint a district spokesman who shall respond to media inquiries regarding rumored or identified HIV, AIDS or HBV¹ cases.

The spokesman shall stress:

1. School districts are not informed of a person infected with HIV, AIDS or HBV unless the infected person or his/her parent releases the information;
2. School districts, if informed, may not release the information unless the infected person or parent gives permission for such release;
3. School districts may not prevent a staff member from working if he/she they is/are able to perform his/her their job responsibilities. Students have a right to continue to attend school.

The district shall ask the local health department or other health authorities to assist the district spokesman in responding to media inquiries.

END OF POLICY

Legal Reference(s):

[ORS 326.565](#)
[ORS 326.575](#)
[ORS 332.061](#)
[ORS 336.187](#)
[ORS 342.850 \(7\)](#)
[ORS 433.008](#)
[ORS 433.045](#)

[OAR 333-012-0270](#)
[OAR 333-018-0000](#)
[OAR 333-018-0005](#)
[OAR 333-018-0030](#)
[OAR 581-015-0005](#)
[OAR 581-022-1440](#)

¹ HIV - Human Immunodeficiency Virus; AIDS - Acquired Immune Deficiency Syndrome; HBV - Hepatitis B Virus; HCV - Hepatitis C Virus

Corbett School District 39

Code: KG
Adopted: 12/17/98
Orig. Code: KG

Use of District Buildings and Facilities

(still current practice?)

The Board strongly desires to encourage youth and civic activities when such uses do not interfere with district programs. Accordingly, the Board ~~shall~~**may** make the public schools generally available for community activities. Use of district facilities and grounds outside of school hours ~~shall~~**may** be granted for worthwhile activities to the fullest extent possible under the law. In some cases a ~~fee~~**fee** may be charged. In all cases of district facility use, the form “Application and Permit for Use of District Facilities” must be filled out and approved by the proper school official.

Eligible Organizations

There will be three classifications of nonschool uses of district facilities. These classifications are established for the purpose of determining rental charges and other fees.

1. General: Use must be for purposes that are educational, charitable or of general community interest. Such events must be open to the general public with no admission charged or contributions taken. ~~There shall be no basic charge.~~**Charges may be waived.**
2. Noncommercial: Private nonprofit or community clubs or organizations may use the facilities and be charged for operating costs provided no admission is charged or contributions collected.
3. Commercial: All business or commercial organizations which use district buildings will be considered under this group. Included will be community and locally-sponsored noncommunity groups requesting use of district facilities for fund-raising purposes which are not necessarily devoted to educational, charitable or community interest activities. Admission may be charged or contributions received. Groups of this nature will be charged in accordance with fees approved by the Board.

END OF POLICY

Legal Reference(s):

[ORS Chapter 244](#)
[ORS 260.432](#)

[ORS 332.107](#)
[ORS 332.172](#)

Corbett School District 39

Code: KG-AR
Revised/Reviewed: 12/21/16
Orig. Code: KG-AR

Regulations Regarding Facility Use

(still current, included rental fees?)

Philosophy Statement

It is the belief of this Board that district facilities, associated with the school district, are community property and the Board has the responsibility for the care and management of these facilities. Because of this belief, there is a rental fee for the reasonable use of the facilities by community groups. Nonprofit and for-profit groups will be charged facility use fees for opening and closing costs, supervision by staff (if assigned) or kitchen use so as not to burden the district with extra costs.

District Rights

1. All persons and groups using district facilities are subject to the rules and regulations established by the Board.
2. The district reserves the right to refuse use of district facilities and grounds to persons and groups whose previous use of the facilities and grounds has resulted in nonpayment or abuse of the district property.
3. The district reserves the right to cancel, at any time, any and all permits issued for the use of any school building or its facilities, when deemed necessary to the best interests of the district.
4. The superintendent is authorized to make reasonable exceptions to the Board's rules and regulations covering the civic use of buildings.
5. The district requires that groups requesting use of a district facility obtain a certificate of liability naming the district as an additional insured.

Usable School Facilities

1. Usable building areas will be designated by the principal and/or his/her/their designee.
2. Kitchen facilities can only be used for activities outside of normal school use if a school cook is there to supervise and assist at the current regular wage rate, with a minimum of two hours. If a cook is a part of the using group and is willing to donate his/her time to the group, the kitchen fee will be waived.
3. Playground and athletic fields may be used with permission granted by the superintendent or his/her/their designee.

Rules and Regulations

1. Use of the building facilities will ordinarily be scheduled between 6:00 p.m. and 10:00 p.m. Weekend use will be arranged by the superintendent or his/her/their designee.

2. All groups desiring the use of district facilities for activities are to be familiar with the district's rules and regulations and must make written application to the facility use coordinator. Application forms are available from the facility use coordinator and should be submitted at least one week prior to the requested date.
3. On the facility use form a person from the group must be designated as the person responsible for supervision. The following expectations for this person are:
 - a. To provide for adequate adult supervision when there are activities involving children;
 - b. Restore the facility space to the original cleanliness and order;
 - c. To report any damage to the room or equipment and provide for the replacement or repair of the damage to the satisfaction of the building principal.
4. School activities have top priority in scheduling usage. Community youth groups will have priority over other community requests except when annual events have been scheduled.
5. The use of tobacco or vaping products is not permitted in any building.
6. Drugs and alcohol are not permitted on the district grounds at any time.
7. Printed material may not be sold or distributed in any manner on district property unless it is part of the basic school program or has been approved by the school administration.
8. The facilities may not be used for private parties (e.g., wedding receptions, birthday parties, family reunions, etc.).
9. The facilities may not be used for conducting a profit-making business unless approved by the superintendent and only if an educational or charitable purpose is served.
10. No district-owned equipment will be loaned out, rented or otherwise used by nonschool groups unless permission is granted by the superintendent or the superintendent's designee.
11. Pianos or PA equipment are not to be moved from one building to another except by those who are properly equipped and experienced. The cost for moving this equipment will include a retuning charge for pianos and/or a damage assessment.
12. Furniture shall not be moved from room to room without the permission of the principal of the building.
13. The district will not provide extraordinary services for nonschool groups such as setting up or taking down chairs, excessive cleaning or stage setup, however, groups may arrange for these services to be provided by the district at the district's discretion.

Rental Expenses

1. No facility rental charge will be billed to school groups.
2. No opening or closing charges will be levied if the using group has a district employee within the group who is willing to do it for them.

- When deemed appropriate, the superintendent or ~~his/her~~ **their** designee may assign a district employee to supervise the facility during the entire time of use at the expense of the organization using the facility. If an employee of the district is a member of the organization using the facilities, and is willing to do the work, there will be no charge for supervision.
- All groups will be required to adhere to the attached fee structure unless the superintendent makes an exception based upon benefit to the district and district students.

Fee Structure (see definitions of groups)			
Group Type	School Groups	Not-for-Profit Groups	For-Profit Groups
Facility	None	\$ 25 50/hr	\$ 50 100/hr
Opening/Closing (Weeknights)	None	None	None
Opening/Closing (Weekends)	None	\$ 25 50	\$ 25 50
Kitchen**	\$ 25 50/hr	\$ 25 50/hr	\$ 25 50/hr
Supervisor	None	\$ 25 50/hr	\$ 25 50/hr
Parking Lots (per lot)	None	\$ 25 50/day	\$ 50 100/day

**These fees include cook’s wages. There is a 2 hour minimum.

Special Activities

- Alumni Basketball – There will be **one** Alumni Basketball tournament during the year.
- Fourth of July community activities – A sponsoring group shall be placed in charge of assigning groups to the school facilities. The sponsoring group will sign an “Agreement of Use Contract” with the district before use will be approved.

Fee Structure Guidelines - Definition of Groups:

- School Groups:** Groups which are authorized, organized, controlled, and financed by the Corbett School District or groups who work in association with the ~~school~~ district.
- Not-for-Profit Groups:** Groups established within, or whose majority membership resides within the district boundaries and whose purpose it is to provide recreational, educational, educational civic, or charitable services.
- For-Profit Groups:** Groups or individuals, who operate for the purpose of private gain.

Facility Use Guidelines for Payment

(Your help and cooperation will make things run smoother and lessen the work of office staff who track payments)

- Cash or checks only. Checks made payable to Corbett School District.

2. Returned checks will result in a “cash only” policy after only one instance.
3. Payment is due at time of use and can be brought to the district office.
4. If space is scheduled for an extended period of time (several weeks) payment can be made on a monthly basis. If more than one month passes without a payment there is the risk that the reserved space will be forfeited.

Corbett School District No. 39
Application and Permit for Community Use of District Facilities

Today's Date: _____ Name of Organization: _____

Address: _____

Telephone: _____ Email: _____

Organization's person responsible for supervision during use: _____

Have you read the Administrative Regulations regarding facility use and attached your certificate of liability? Yes No

Propose: _____

Date(s) Needed: _____ Hours of Use: _____

- Facility Requested: MS Commons Grade School Gym Parking Lots:
 HS Commons High School Main Gym GS/MS/HS Gym
 Multipurpose Building/Stage High School Back Gym Other
 Multipurpose Building/GS Cafe

Equipment Needs: Include instructions/drawing if special set-up required. Note Facility Use Regulations 3.10-3.13.

FOR OFFICE USE

	Group Type:	School Groups	Not-for-Profit	For-Profit
Fees*:	Facility	None	<input type="checkbox"/> \$25/hr.	<input type="checkbox"/> \$50/hr.
	Opening/Closing (Weeknights)	None	None	None
	Opening/Closing (Weekends)	None	<input type="checkbox"/> \$25	<input type="checkbox"/> \$25
	Kitchen (2hr. minimum)**	<input type="checkbox"/> \$25/hr.	<input type="checkbox"/> \$25/hr.	<input type="checkbox"/> \$25/hr.
	Supervisor	None	<input type="checkbox"/> \$25/hr.	<input type="checkbox"/> \$25/hr.
	Parking Lots (per Lot) GS/MS/HS Gym Lot	None	<input type="checkbox"/> \$25/day	<input type="checkbox"/> \$50/day
Jeff Lucas Memorial Veterans Stadium: Use fee will be negotiated on a individual basis.				
* A request for fee waiver can be submitted to the facility use coordinator. The superintendent may modify or eliminate the fees based upon benefit to the district and district students.				
** Note: These fees include a cook's wages. There is a 2-hour minimum.				

AGREEMENTS:

1. The district requires that groups requesting use of a district facility obtains a Certificate of Liability naming the district as additionally insured.
2. Proper care and supervision will be provided for the use of the building facilities and contents as assigned.
3. All rules and regulations of the district and individual schools will be adhered to by all facility users.
4. Any damage to the facilities or equipment will be reimbursed to the district by the using group.
5. All groups using the facility must have an open membership without any restriction for race, color, or creed.
6. If school campus is closed due to inclement weather events will need to be rescheduled.

GYMNASIUM: The gym is to be left in the same manner as it was upon arrival (clean floor surfaces, trash discarded, bleachers clean). If spectators are involved, please observe the rules posted on the gym doors (no open containers of liquid, spectators walk only on red boundary areas). Please secure the building upon leaving the area.

By signing, you and your organization accept the agreement and fees as outlined above.

Name: Title: _____

Permit Approval Date: _____ Facility Use Coordinator: _____

See other side for PAYMENT GUIDELINES.

Corbett School District 39

Code: KGB
Adopted: 8/17/16
Orig. Code: KG-AR

Public Conduct on District Property

No person on district property or grounds, including parking lots, will:

1. Injure or threaten to injure another;
2. Damage the property of another or of the district;
3. Initiate or circulate a report, one knows to be false, concerning an alleged hazardous substance, impending fire, explosion, catastrophe or other emergency that will take place in or upon a school;
4. Violate parking regulations;
5. Drive a vehicle in an unsafe manner;
6. Operate an unmanned aircraft system (UAS) or drone unless granted permission from the superintendent or designee or as prohibited by Board policy ECACB - Unmanned Aircraft System (UAS) a.k.a. Drone;
7. Impede, delay or otherwise interfere with the orderly conduct of the district's educational program or any other activity taking place on district property which has been authorized by the Board, superintendent, principal or other authorized administrator;
8. Enter any portion of district premises at any time for purposes other than those which are lawful and authorized by district officials;
9. Bring, possess, conceal or use a weapon as prohibited by Board policy JFCJ—Weapons in the Schools and by state and federal law;
10. Possess, consume, sell, give or deliver unlawful drugs and/or alcoholic beverages. Possess, sell, give or deliver drug paraphernalia;
11. Use, distribute or sell tobacco products or inhalant delivery systems;
12. Wear, possess, use, distribute, display or sell any clothing, jewelry, emblem, badge, symbol, sign or other item that is evidence of membership or affiliation with any gang. Use speech or commit any act or omission in furtherance of the interests of any gang or gang activity. A "gang" is defined as a group that identifies itself through the use of a name, unique appearance or language including hand signs, claiming of geographical territory or the espousing of a distinctive belief system that frequently results in criminal activity;
13. Willfully violate Board policies, administrative regulations or school rules designed to maintain public order on district property.

Persons having no legitimate purpose or business on district property, or those violating or threatening to violate the above rules, may be [issued a trespass citation] [ejected from the premises] and/or referred to law enforcement officials.

END OF POLICY

Legal Reference(s):

[ORS 161.015](#)
[ORS 164.245](#)
[ORS 164.255](#)
[ORS 166.025](#)
[ORS 166.155 to -166.165](#)

[ORS 166.210 to -166.370](#)
[ORS 332.172](#)
[ORS 336.109](#)
[ORS 339.883](#)
[ORS 431.840](#)

[ORS 433.835 to -433.990](#)
[ORS 806.060 to -806.080](#)
[OAR 333-015-0025 to -0090](#)
[OAR 581-021-0110](#)
[OAR 584-020-0040\(4\)\(e\),\(g\)](#)

Gun-Free Schools Act, 20 U.S.C. § 7961 (2012).

Pro-Children Act of 1994, 20 U.S.C. §§ 6081-6084 (2012).

Gun-Free School Zones Act of 1990, 18 U.S.C. §§ 921(a)(25)-(26), 922(q) (2012).

Corbett School District 39

Code: KGC/GBK
Adopted: 10/21/15
Orig. Code(s): KGC/GBK/JFCG

Prohibited Use, Distribution or Sale of Tobacco Products and Inhalant Delivery Systems

The use, distribution or sale of tobacco products or inhalant delivery systems by staff and all others is prohibited on district premises, in any building or facility, on district grounds, including parking lots, in any vehicle owned, leased, rented or chartered by the district, school or public charter school and at all district- or school-sponsored activities.

For the purpose of this policy, “tobacco products” is defined to include, but not limited to, any lighted or unlighted cigarette, cigar, pipe, bidi, clove cigarette, and any other smoking product, spit tobacco, also known as smokeless, dip, chew or snuff in any form. This does not include products that are USFDA-approved for sale as a tobacco cessation products or for any other therapeutic purpose, if marketed and sold solely for the approved purpose.

For the purpose of this policy, “inhalant delivery system” means a device that can be used to deliver nicotine or cannabinoids in the form of a vapor or aerosol to a person inhaling from the device; or a component of a device or a substance in any form sold for the purpose of being vaporized or aerosolized by a device, whether the component or substance is sold or not sold separately. This does not include products that are USFDA-approved for sale as a tobacco cessation products or ~~other therapy products~~ for any other therapeutic purpose, if marketed and sold solely for the approved purpose.

Violation of this policy by staff may result in discipline to up to and including dismissal.

Violation of this policy by the public may result in the individuals removal from district property. The district reserves the right to restrict access to district property by individuals who are repeat offenders.

This policy shall be enforced at all times

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 336.227](#)
[ORS 339.883](#)
[ORS 431A.175](#)

[ORS 433.835 to -433.990](#)
[OAR 581-021-0110](#)
[OAR 581-053-0230\(9\)\(s\)](#)

[OAR 581-053-0330\(1\)\(m\)](#)
[OAR 581-053-0430\(12\)](#)
[OAR 581-053-0531\(11\)](#)

Pro-Children Act of 1994, 20 U.S.C. §§ 6081-6084 (2012).

Corbett School District 39

Code: KGF/EDC
Adopted: 12/17/98
Orig. Code: EDC

Authorized Use of District Equipment and Materials

District materials and equipment will be used only for school purposes by district personnel on district properties.

Exceptions to this policy must be approved by the superintendent and/or Board and authorized use shall be consistent with Oregon Revised Statute (ORS), Chapter 244.

END OF POLICY

Legal Reference(s):

[ORS Chapter 244](#)

[ORS 332.107](#)

[OAR 584-020-0040](#)

OREGON GOVERNMENT ETHICS COMMISSION, OREGON GOVERNMENT ETHICS LAW, A GUIDE FOR PUBLIC OFFICIALS (2010).

Corbett School District 39

Code: KH
Adopted: 12/17/98
Orig. Code: KH

Gifts and Donations

All gifts and donations to the schools in the district will be reviewed on an individual basis and acceptance determined by the discretionary action of the superintendent and/or the Board.

All gifts to the schools will become the property of the district.

The Board welcomes gifts of books and other materials to school libraries provided that they meet the same standards of selection as those applied to the purchase of library materials.

School libraries may dispose of gifts at their discretion.

END OF POLICY

Legal Reference(s):

[ORS 294.338](#)
[ORS 332.075](#)

[ORS 332.107](#)
[ORS 332.385](#)

Corbett School District 39

Code: KH-AR
Revised/Reviewed: 3/09/16
Orig. Code: KH-AR

Gifts and Donations

The district acknowledges the potential benefit of accepting donations through a third party/online fund raising website payment processor. District policy (KH) as well as compliance with generally accepted accounting principles (GAAP) require the guidelines below for use of this collection method:

1. In partnership with the building administrator (principal) and the business office, the project lead/teacher will complete and submit for approval a Student Fund-Raising Activity Request form (IGDF-AR).
2. In partnership with the building administrator (principal) and the business office, the project lead/teacher will set up a school/project account with the third-party website.
3. Disbursements will be deposited directly into the appropriate School Student Body account via check. Donations will not go to the project lead/teacher.
4. The project lead/teacher will request funds through the standard Student Body Account methods.
5. The business office will have administrative rights to the website account for tracking purposes.
6. The building administrator (principal), the business office, and project lead/teacher will determine in advance how the web service fees will be charged. The project description must include the fee amount if it will be charged to the donor.

Corbett School District 39

Code: KI
Adopted: 8/16/17
Orig. Code(s): KI

Public Solicitation in District Facilities

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

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

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

Whenever possible, solicitation should occur during non-classroom time.

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

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

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

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

END OF POLICY

Legal Reference(s):

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

[ORS 332.107](#)

[ORS 339.880](#)

32 OR. ATTY. GEN. OP. 209 (1965)

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

Protection of Pupil Rights, 20 U.S.C. § 1232h (2012); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2017).

Every Student Succeeds Act, 20 U.S.C. § 7928 (2012).

Family Education Rights and Privacy Act, 20 U.S.C. § 1232g (2012).

Corbett School District 39

Code: KJ
Adopted: 6/17/99
Orig. Code: KJ

Advertising in District Facilities

(Version 1)

(see updated version)

The Board recognizes that business and cultural organizations make available for public use information which is of value in advancing student education. This information may not be available through other sources.

The facilities, the staff or the students of the district shall not be used in any manner to advertise or promote commercial, cultural, organizational or other nonschool interests except that the district may:

1. Utilize films and other instructional aids furnished by private sources when the advertising content is reasonable in the judgment of the principal of the school involved;
2. Cooperate through announcements and distribution of program material with nonprofit community organizations that supplement the school program when such cooperation will not interfere with the school program;
3. Permit participation on a student option basis in essay, art, science and similar contests sponsored by outside interests when such activities parallel the curriculum and contribute to the educational program;
4. Release promotional material for nonschool athletic and cultural events only through appropriate principal approval;
5. Accept, but not actively solicit, limited advertising on extracurricular activity schedules and programs at the discretion of the principal of the school involved;
6. Permit other exceptions when, in the judgment of the superintendent, students of the district will benefit. The superintendent may, at his/her/their option, refer specific cases to the Board for decision.

When a contract for advertising or other exclusive use contract is solicited for compensation, the district shall follow Board policy DJC - Bidding Requirements and, as appropriate, adopted public contracting rules prior to contract approval. Competitive includes monetary as well as in-kind contributions, i.e., scoreboards, computers, other equipment or materials for contracts over \$500, the request for proposal(RFP) process will be utilized. This policy shall not be construed to prevent advertising in student publications that are published by student organizations.

END OF POLICY

Legal Reference(s):

[ORS 279B.055](#)
[ORS 279C.335](#)

[ORS 332.107](#)
[ORS 339.880](#)

Corbett School District 39

Code: KJ
Adopted:

Commercial Advertising

(Version 2)

(May permit some commercial advertising as approved.)

The Board recognizes that district-sponsored commercial advertising may provide an important source of revenue for its programs and activities. Such sales may be permitted as approved by the superintendent or designee and by this policy.

“Commercial advertising” as used in this policy means, use by any person, company, business or corporation, for personal or private gain, of any district media, including, but not limited to, school newspaper, yearbook or other printed material, flyer or circular, [radio, television,] video or any other electronic technology or indoor or outdoor signage designed to:

1. Transmit a message offering any goods or services;
2. Cause or induce any other person to purchase any goods or services;
3. Increase demand for any goods or services.

Commercial advertising approved by the district must be consistent with district mission, goals, Board policies and administrative regulations; promote positive values for district students through proactive educational messages that encourage student achievement and high standards of personal conduct.

The superintendent may consider for approval revenue-enhancing activities that include, but are not limited to, contracts or agreements for:

1. Exclusive advertising of any product or service throughout the district or at specified locations or times to a person, business or corporation in exchange for goods or services (e.g., scoreboards, electronic message boards, athletic gear, exclusive right to sell beverages, bottled water, snacks, meals, etc.);
2. Products or services that require the dissemination of advertising to staff, students, parents or others or allow any person, business or corporation to obtain information from staff, students, parents or others for the purposes of market research;
3. The use of district facilities or grounds in exchange for products, services or financial considerations (e.g., cell phone towers, etc.);
4. Technology hardware, software, satellite hook-up and/or access in exchange for free or reduced prices and/or fees and/or advertising rights, or agreement to use equipment a certain number of hours of the day, month, etc.;
5. Naming rights to district property in exchange for goods, services or monetary considerations.

Contracts shall include a provision allowing the district to terminate the contract if it is determined by the district to have an adverse impact on district programs, services or activities. Revenue derived shall be used for programs, services and/or activities as determined by the district.

All contracts considered for approval are subject to the competitive procurement requirements of Board policies DJ - District Purchasing, DJC - Bidding Requirements and the local contract review board's public contracting rules. Competitive procurement as used in this policy includes monetary as well as in-kind contributions (i.e., scoreboards, computers, other equipment or materials).

END OF POLICY

Legal Reference(s):

[ORS 279B.055](#)
[ORS 279C.335](#)

[ORS 332.107](#)
[ORS 339.880](#)

Corbett School District 39

Code: KJ-AR
Revised/Reviewed:

Commercial Advertising

Commercial advertising in district schools may be permitted by the superintendent or designee subject to the following. Schools, with prior approval, may:

1. Publish advertising in any school newspaper, other school periodical, school or district publication, web page or yearbook;
2. Distribute advertising or market research as part of a district-approved curriculum on advertising, marketing or media literacy, etc.;
3. Post signs of school, district or public appreciation for financial or other support from any person, business or corporation for the educational program in any school in the district;
4. Use free educational materials with incidental advertisements;
5. Permit demonstrations of educational materials and equipment;
6. Cooperate with nonprofit community organizations in making or posting announcements or distributing program materials that supplement the school program provided that such cooperation does not interfere with the school program and is consistent with the mission, goals and policies of the district;
7. Utilize films or other educational materials and instructional aids, including newspapers and magazines in either print or electronic form furnished by private sources, when the advertising content is reasonable in the judgment of the superintendent or designee;
8. Permit participation, on a student-option basis, in essay, art, science and similar contests sponsored by outside interests when such activities parallel the curriculum and contribute to the educational program;
9. Release promotional material for nonschool athletic and cultural events through appropriate school departments;
10. Accept limited advertising on extracurricular activity schedules and programs.

Other exceptions may be approved when, in the judgment of the superintendent or designee, students of the district will benefit.

There may be no obligation on the part of students or staff to sell products, make purchases or distribute information.

The use of any advertising for alcohol or tobacco products in district publications or for any other purpose inconsistent with Board policies and administrative regulations is prohibited.

No activity which requires staff or students to assist in promoting campaigns (financial, charitable, educational or otherwise) will be permitted without the express permission of the superintendent.

Corbett School District 39

Code: KJA
Adopted: 12/17/98
Orig. Code: KJA

Materials Distribution **

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

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

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

1. Distribution to each student before or after class if materials are not directly related to the instructional goals;
2. Notification to students or parents of the availability of the materials in a specified location if this procedure is deemed less disruptive to the educational process; or
3. Solicitation of school related groups such as parent organizations to disseminate materials.

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

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

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

Corbett School District 39

Code: KK
Adopted: 12/17/98
Orig. Code: KK

Visitors to District Facilities **

The Board encourages parents and other citizens of the district to visit the school and classrooms to observe the work of students, teachers and other employees.

Visits are to be arranged and permitted within consideration of the requirements of the educational program, the orderly administration of the school, school grounds and classrooms and the safety and welfare of students.

In order to assure that no unauthorized persons enter a school, all visitors will report to the school office when entering and will receive authorization to visit elsewhere in the building.

Any unauthorized person on school property will be reported to the principal or superintendent. The person may be asked to leave. Police may be called if the situation warrants such measures.

Students will not be permitted to bring visitors to school without prior approval of the principal.

END OF POLICY

Legal Reference(s):

[ORS 164.245](#)
[ORS 164.255](#)

[ORS 166.025](#)
[ORS 166.155 to -166.165](#)

[ORS 332.107](#)
[ORS 339.327](#)

Corbett School District 39

Code: KK-AR
Adopted: 1/27/99
Orig. Code: KK-AR

Visitors to the Schools

Board policy directs that classroom visitations will be appropriate to the various school guidelines and requires approval of the individual building principal. The express purpose of this policy is for the protection of the students. Therefore, patrons who wish to visit the school are always welcome. It is expected that any patron who wishes to visit a classroom will first arrange with the teacher for an appropriate time to assure that the visit will be beneficial for the visitor.

At the elementary level, K-5, we ask that you observe the following visitation regulations:

1. In order to allow a rapport to be built between the teacher and younger students, we request that visitations occur after eight weeks of school has been underway;
2. Normal visitations will be limited to a 45-minute class period unless volunteer parents were involved;
3. Please check in with the secretary before going to the classroom;
4. If you have younger children, please arrange for a babysitter so that instructional time is not interrupted;
5. If you are a parent or guardian, please arrange for your visit directly with the teacher prior to the scheduled day of the visit.

These regulations should make the visit profitable for the parent or visitor and there should still be a minimum interruption of the instructional process.

Corbett School District 39

Code: KL
Adopted: 1/17/18
Orig. Code: KL

Public Complaints

Members of the public, parents, staff and students are encouraged to make their concerns known to the district and to give the district an opportunity to review those concerns and respond to them. Complaints about instructional materials, staff members, alleged violation of state Division 22 Standards, restraint and/or seclusion, or retaliation against a student or a student's parent who in good faith reported information that the student believes is evidence of a violation of state and federal law, rule or regulation, should approach the principal and, if possible, resolve the problems at this level.

The complainant must follow the complaint procedure as outlined in administrative regulation KL-AR - Public Complaint Procedure.

Complaints about Board policy or administrative regulations should be referred directly to the superintendent.

Complaints against the principal ~~may start at step 3 and may~~ should be filed with the superintendent.

Complaints against the superintendent ~~may start at step 4 and~~ should be referred to the Board chair on behalf of the Board.

Complaints against the Board as a whole or against an individual Board member ~~may start at step 4 and~~ should be made to the Board chair on behalf of the Board.

Complaints against the Board chair ~~may start at step 4 and may be made~~ should be referred directly to the Board vice chair on behalf of the Board.

When a complaint is made directly to the Board or to an individual Board member, it will generally be referred to the superintendent for evaluation and possible investigation. A Board member shall not attempt to consider such complaints in any official capacity acting as an individual Board member.

If the person(s) having a complaint fails to ~~a complaint is not resolved the concern with the principal or the superintendent, the person may request that the matter be referred to the Board. If the Board deems it advisable, it may provide for a hearing of the complaint at an official meeting of the Board~~ in any step of the complaint process, the complainant may request that it be moved on to the next step in accordance with established procedure.

The superintendent shall develop administrative regulations designed to encourage the timely resolution of public complaints while providing a system of review which will allow both the complainant and other affected parties an opportunity to be heard.

If a complainant, who is a parent or guardian of a student who attends school in the district, is a student or a person who resides in the district, alleges a violation of Oregon Administrative Rules, Chapter 581, Division 22 (Standards), Oregon Revised Statute (ORS) 339.285 to 339.303 or OAR 581-021-0550 to

581-021-0570 (Restraint and Seclusion) or ORS. 659.852 (Retaliation) and the complaint is not resolved through the complaint process, the complainant may have appeal rights the district's final decision to with the Deputy Superintendent of Public Instruction as outlined in OAR 581-002-00400001 – 581-002-0023 (See KL-AR(2) - Appeal to the Deputy Superintendent of Public Instruction).

If the complaint alleges discrimination pursuant to ORS 659.850 (Discrimination) and the complaint is not resolved at the local level through administrative regulation AC-AR - Discrimination Complaint Procedure, the complaint may meet the criteria to file an appeal with the Superintendent of Public Instruction as outlined in OAR 581-021-0049.

~~Charter Schools of which the District Board is a Sponsor~~ (Since the district board and charter board are the same, this section is not necessary.)

~~[The district Board, [through its charter agreement with [name of public charter school sponsored by the district board]] [through a board resolution] [through this policy], will review an appeal of a decision reached by the Board of [name of public charter school] on a complaint alleging a violation of ORS 339.285 – 339.303 or OAR 581-021-0550 – 581-021-0570 (Restraint or Seclusion), ORS 659.852 (Retaliation), or applicable OAR Chapter 581, Division 22 (Division 22 Standards). A complainant may appeal and will submit such appeal to the [superintendent] [Board chair] on behalf of the district Board within [30] days of receipt of the decision from the public charter school board. A final decision reached by the district Board may be appealed to the Oregon Department of Education under OAR 581-002-0001 – 581-002-0023.]~~

~~OR~~

~~[The district Board, [through its charter agreement with [name of public charter school sponsored by the district board]] [through a board resolution] [through this policy], will not review an appeal of a decision reached by the Board of the [name of public charter school] on a complaint alleging a violation of ORS 339.285 – 339.303 or OAR 581-021-0550 – 581-021-0570 (Restraint or Seclusion), ORS 659.852 (Retaliation), or applicable OAR Chapter 581, Division 22 (Division 22 Standards), for which the district Board has jurisdiction, and recognizes a decision reached by the Board of [name of public charter school] as the district Board's final decision. A final decision reached by this district Board may be appealed to the Oregon Department of Education under OAR 581-002-0001 – 581-002-0023.]~~

END OF POLICY

Legal Reference(s):

[ORS 192.660](#)
[ORS 332.107](#)

[ORS 659.852](#)
[OAR 581-002-0001 - 002-0005](#)

[OAR 581-022-2370](#)

Anderson v. Central Point Sch. Dist., 746 F.2d 505 (9th Cir. 1984).
Connick v. Myers, 461 U.S. 138 (1983).

Corbett School District 39

Code: KL-AR(1)
Revised/Reviewed: 1/17/18
Orig. Code(s): KL-AR(1)

Public Complaint Procedure

Step One

~~Any~~ A parent or guardian of a student attending a school in the district, staff member, student, or member of the public who wishes to express a concern should discuss the matter with the school employee involved. The employee shall respond within five working days.

The Administrator: Step Two

If the individual is unable to resolve a problem or concern with the employee, the individual may file a written, signed complaint with the administrator ~~within [five] working days of the employee's response. The complaint should be accompanied by a desired resolution.~~ The administrator shall evaluate the complaint and render a decision within five working days after receiving the complaint.

The Superintendent: Step Three

If Step 2 does not resolve the complaint, within 10 working days of the ~~meeting with written response from~~ the administrator, the complainant, ~~if he/she wishes to pursue the action, shall~~ ~~may~~ file a signed, written complaint with the superintendent or designee clearly stating the nature of the complaint and a suggested remedy. (A form is available, but is not required. See KL-AR(3))

The superintendent or designee shall investigate the complaint, confer with the complainant and the parties involved and prepare a report of ~~his/her~~ ~~their~~ findings and conclusion and provide the report in writing or in an electronic form to the complainant within 10 working days after receiving the written complaint.

The Board: Step Four

If the complainant is dissatisfied with the superintendent's or designee's findings and conclusion, the complainant may appeal the decision to the Board within five working days of receiving the superintendent's decision. ~~The Board will review the findings and conclusion of the superintendent in a public meeting to determine what action is appropriate. The Board may hold a hearing to review the findings and conclusion of the superintendent, to hear the complaint and to hear and evaluate any other evidence as it deems appropriate.~~ The Board may use executive session if the subject matter qualifies under Oregon law. Appropriate action may include, but is not limited to, holding a hearing, requesting additional information, and adopting the superintendent's decision as the district's final decision¹. All parties involved, including the school administration, may be asked to attend such hearing for the purposes of making further explanations and clarifying the issues.

If the Board chooses not to hear the complaint, the superintendent's decision is final.

¹ If the Board decides to accept the superintendent's decision as the district's final decision on the complaint, the superintendent's written decision must meet the requirements of OAR 581-022-2370(4)(b).

The Board may hold the hearing in executive session if the subject matter qualifies under Oregon law.

The complainant shall be informed in writing or in electronic form of the Board's decision within 20 working days from the hearing of the appeal by the Board. The Board's decision will address each allegation in the complaint and contain reasons for the district's decision. The Board's decision will be final.

The complaint procedure set out above will not be longer than 90 days from the filing date of the original complaint with the administrator.¹

The district's final decision for a complaint processed under this administrative regulation that alleges a violation of Oregon Administrative Rule (OAR) Chapter 581, Division 22 (Division 22 Standards), ORS 339.285 to 339.303 or OAR 581-021-0550 to 581-021-0570 (Restraint and Seclusion) or ORS 659.852 (Retaliation), will be issued in writing or electronic form. The final decision will address each allegation in the complaint and contain reasons for the district's decision. If the complainant is a student, parent or guardian of a student attending school in the district or a person that resides in the district, and this complaint is not resolved through the complaint process, the complainant may have appeal² rights with the district's final decision to the Deputy Superintendent of Public Instruction as outlined in Oregon Administrative Rule (OAR) 581-002-0040001 – 581-002-00239.

If the complaint alleges discrimination pursuant to ORS 659.850 (Discrimination) and the complaint is not resolved at the local level through the Board's administrative regulation AC-AR - Discrimination Complaint Procedure, the complaint may meet the criteria to file an appeal with the Deputy Superintendent of Public Instruction as outlined in OAR 581-021-0049.

Complaints against the principal may be filed with the superintendent. The superintendent will attempt to resolve the complaint. If the complaint remains unresolved within 10 working days of receipt by the superintendent, the complainant may request to place the complaint on the Board agenda at the next regularly scheduled or special Board meeting. The Board may use executive session if the subject matter qualifies under Oregon law. The Board shall decide, within [20] days, in open session what action, if any, is warranted. A final written decision regarding the complaint shall be issued by the Board within 10 working days. The written decision of the Board will address each allegation in the complaint and reasons for the district's decision.

Complaints against the superintendent should be referred to the Board chair on behalf of the Board. The Board chair shall present the complaint to the Board in a Board meeting. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of the investigation, the Board shall decide, within 20 working days, in open session what action, if any, is warranted. The Board may use executive session if the subject matter qualifies under Oregon law. The Board shall decide, within [20] days, in open session what action, if any, is warranted. A final written decision regarding the complaint shall be issued by the Board within 10 working days. The written decision of the Board will address each allegation in the complaint and reasons for the district's decision.

Complaints against the Board as a whole or against an individual Board member should be made to the Board chair on behalf of the Board. The Board chair shall present the complaint to the Board in a Board meeting. If the Board decides an investigation is warranted, the Board may refer the investigation to a third

¹The timelines may be extended upon written agreement between both parties. This also applies to complaints filed against the superintendent or any Board member.

² An appeal must meet the criteria found in OAR 581-002-0005(1)(a).

party. When the investigation is complete, the results will be presented to the Board. After receiving the results of the investigation, the Board shall decide, within 20 working days, in open session what action, if any, is warranted. A final written decision regarding the complaint shall be issued by the Board within 10 working days. The written decision of the Board will address each allegation in the complaint and reason for the district's decision.

Complaints against the Board chair may be made directly to the Board vice chair on behalf of the Board. The Board vice chair shall present the complaint to the Board in a Board meeting. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of the investigation, the Board shall decide, within 20 working days, in open session what action, if any, is warranted. A final written decision regarding the complaint shall be issued by the Board within 10 working days. The written decision of the Board will address each allegation in the complaint and reason for the district's decision.

~~[³Charter Schools of which the District Board is a Sponsor~~

~~The appeal of a complaint from a public charter school to be reviewed by the district Board will be presented by the Board chair and reviewed by the Board at a Board meeting. The Board may use executive session if the subject matter qualifies under Oregon law. The Board will review the appeal and make a decision about appropriate action, which may include, but is not limited to, holding a hearing, requesting information, and recognizing the decision reached by the public charter school board. A decision will be reached, within [20] days, in open session, unless allowed in executive session. A final written decision regarding the appeal shall be issued by the district Board within [10] days. The written decision of the district Board will address each allegation in the complaint and include reasons for the district Board's decision.]~~

~~[³ If the district Board elects to hear appeals on public charter school complaints for which the district Board has jurisdiction, as decided by statements in the charter agreement, Board policy, or a board resolution, this language is recommended for this administrative regulation to delineate the process.]~~

Corbett School District

COMPLAINT FORM

TO: District Office _____ (Name of School)

Person Making Complaint _____

Telephone Number _____ Date _____

Nature of Complaint _____

Who should we talk to and what evidence should we consider? _____

Suggested solution/resolution/outcome: _____

Signature of Complainant: _____ Date: _____

.....

Office Use

Disposition of Complaint: _____

Signature: _____ Date: _____

cc: District Office

Corbett School District 39

Code: KL-AR(2)
Revised/Reviewed: 1/17/18
Orig. Code(s): KL-AR(2)

Appeal to the Deputy Superintendent of Public Instruction

(Version 1)

(see updated version)

For complaints that allege violation of Oregon Division 22 Standards, restraint and seclusion or retaliation as defined in Oregon Revised State (ORS) 659.852, the complainant may have appeal rights for a complaint with the Deputy Superintendent of Public Instruction, if the complainant has exhausted the local complaint procedures and one of the following occurred:

1. The district failed to render a written decision within 30 days of the submission of the complaint at each step identified in the district's complaint process; or
2. The district failed to resolve the complaint within 90 days of the initial filing of the written complaint with the district, unless the district and the complainant have agreed in writing to a longer time period.

The appeal must be received by the Oregon Department of Education (ODE) no later than one year after the date of the final decision of the district or if the district fails to issue a final decision, no later than two years after the date the complainant first filed the underlying complaint with the district.

1. The complaint upon which the appeal is based, must have filed with the district by the later of the either stated below:
 - a. Filed the complaint within two years after the alleged violation or unlawful incident occurred or after the complainant discovered the alleged violation or unlawful incident. If the alleged violation or unlawful incident is of a continuing nature, the right to file an appeal exists so long as the complaint was filed within two years of the most recent incident; or
 - b. One year after the affected student has graduated from, moved away from or otherwise left the district.
2. The appeal shall be in writing submitted by mail, in person or electronically, and contain:
 - a. The name and address of the person bringing the appeal;
 - b. The name and address of the district which is alleged to have violated the statute or administrative rule; and
 - c. A statement of the facts on which the appeal is based.
3. Upon receipt of the appeal, the Deputy Superintendent will determine whether the appeal alleges a violation of a statute or administrative rule for which the Deputy Superintendent has jurisdiction and whether the requirements contained in section 2. of OAR 581-002-0040 have been satisfied.
 - a. After these determinations, the Deputy Superintendent will either, not accept the appeal and will notify the complainant and the district, or will accept the appeal and notify the complainant and the district that the appeal has been accepted.

4. If the Deputy Superintendent has accepted an appeal and made notification to the complainant and the district involved as described in OAR 581-002-0040, the district shall submit a written report within 30 days of receipt of the notice which shall include:
 - a. A statement of facts;
 - b. A statement of district action, if any, taken in response to the complaint; if none was taken, the reason(s) why no action was taken;
 - c. A stipulation, if one was reached, of the settlement of the complaint; and
 - d. A list of any complaints filed with another agency by the party concerning the subject of the appeal.
5. The Deputy Superintendent may for good cause extend the time for the filing of a report by the district.
6. Upon receipt of the district's report, the Deputy Superintendent will conduct an investigation that will include a review of the written materials submitted by the complainant and district and may also include, but not be limited to:
 - a. Onsite investigations;
 - b. Interviews;
 - c. Surveys; and
 - d. Reviewing documents.
7. The Deputy Superintendent will issue a written final order that addresses each allegation in the complaint that was accepted for appeal and contains the reasons for the Deputy Superintendent's decision on whether or not the district is deficient. The final order will be issued within 90 days of the date the Deputy Superintendent receives the district's report,¹ or the Deputy Superintendent may extend the time period for issuing a final order pursuant to OAR 581-002-0040(7)(b),(c).
8. If a violation is found, the Deputy Superintendent's final order will include any necessary corrective action to be taken by the district as well as any documentation to be supplied by the district to ensure that the corrective action has occurred.
9. Corrective action ordered by the Deputy Superintendent must be completed within the timelines established in the final order.

¹ If the 90-day period for issuing the final order would conclude during the time when the schools of the district are closed for the summer, the final order will be issued within 90 days of the date the Deputy Superintendent received the district's report exclusive of the time the schools are closed for the summer. The Deputy Superintendent of Public Instruction may extend the time period with agreement from the complainant. The Deputy Superintendent shall prepare a timeline and plan for investigation and provide copies to the complainant and the district within two weeks of receiving the district's report.

Corbett School District 39

Code: **KL-AR(2)**
Revised/Reviewed:

Appeal to the Deputy Superintendent of Public Instruction (Version 2)

An appeal process has been established by the Oregon Department of Education (ODE) by Oregon Administrative Rules (OAR) 581-002-0001 – 581-002-0023¹ for complaints that allege violation of OAR Chapter 581, Division 22 (Division 22 Standards), Oregon Revised Statute (ORS) 339.285 – 339.303 or OAR 581-021-0550 – 581-021-0570 (Restraint and Seclusion), or ORS 659.852 (Retaliation).

The complainant may appeal the district's final decision for a complaint to the Deputy Superintendent of Public Instruction if:

1. The complainant has exhausted the district's complaint procedures except as otherwise allowed by statute;
2. The district failed to render a written decision within 30 days of the submission of the complaint at any step unless the district and complainant have agreed in writing to a longer time period for that step; or
3. The district failed to resolve the complaint within 90 days of the initial filing of the complaint, regardless of the number of steps in the district complaint process, unless the district and the complainant have agreed in writing to a longer time period.

The appeal may include a complaint alleging a violation of ORS 659.852 if the complainant alleges that retaliation occurred in response to a complaint for which the complainant received the district's final decision for a complaint.

The appeal must be received by ODE no later than:

1. One year after the date of the final decision by the district; or
2. If the district fails to resolve the complaint, no later than two years after the date on which the complainant first filed the complaint with the district.

The complaint upon which the appeal is based must have been initially filed with the district by the later of the following two dates:

1. The date occurring two years after the date on which the alleged violation or unlawful incident occurred or on which the complainant discovered the alleged violation or unlawful incident²; or

¹ The following is not a representation of the complete rules. See complete rules available on the Oregon Administrative Rules.

² If the alleged violation or unlawful incident is of a continuing nature, the date on which the alleged violation or unlawful incident occurred is the most recent date on which the alleged violation or unlawful incident occurred.

2. The date occurring one year after the date on which the affected student graduated from, moved away from or otherwise left the district.

The appeal shall:

1. Be in writing;
2. Be submitted in person, by mail, or electronically.

The appeal must contain:

1. The name of the person filing the appeal;
2. The phone number, address, or email address, if available, of the person filing the appeal;
3. The name of the student if the person filing the appeal is filing on behalf of the student;
4. A statement of the facts on which the appeal is based; and
5. Other information requested by ODE.

Upon receipt of an appeal, ODE will determine whether the appeal satisfies the requirements of OAR 581-002-0003 and OAR 581-002-0005.

After these determinations, ODE will give written notice to the complainant and the district whether the appeal has been accepted.

If ODE has accepted an appeal and gave notice to the complainant and the district involved, the district shall submit a written response and all correspondence, documents, and other information ODE requested within 30 days of receipt of the notice.

The district's written response shall include:

1. A statement of facts;
2. A description of district action taken in response to the complaint; or if none was taken, an explanation of the reason(s) why no action was taken;
3. Any stipulation reached concerning settlement of the complaint; and
4. A list of any complaints filed with another agency by the complainant concerning the subject of the appeal to the extent that the district is aware of such complaints.

The Director of ODE may for good cause extend the time by which a district must make a submission described above.

Upon receipt of the district's written response, ODE will conduct an investigation to determine whether the district violated a rule or law described in OAR 581-002-0003.

ODE shall issue a final order pursuant to OAR 581-002-0017.

Corbett School District 39

Code: KL-AR(3)
Revised/Reviewed: 3/11/15
Orig. Code: KL- AR(3)

Review of Administrative Decision

This form is to be used to request a review by the Board of an administrative decision or an interpretation of a procedure, policy or administrative regulation.

Submitted by: _____ Telephone: _____

Address: _____

State the decision, procedure, administrative regulation or policy questioned: _____

Describe in detail (use other pages as necessary) the nature of or reasons for concern:

Requested changes or suggested resolutions of the problem:

NOTE: You are invited to appear to personally address the Board or you may choose to submit only your written statement. You will be advised in writing of the Board's decision within 20 working days after the Board has heard the complaint.

I wish to appear before the Board: Yes No

Signature: _____ Date: _____

Corbett School District 39

Code: KLDA
Adopted: 5/20/99
Orig. Code: KLDA



Public Complaints about Board Members

(Use the process in KL and KL-AR)

The district will develop and implement effective means of resolving complaints about Board members voiced by other Board members, employees, students and the public in order to maintain recognized channels of communication.

A complaint, as used in this policy means a concern, problem or difficulty related to the Board member's fulfillment of his/her duties as prescribed by law and the policies of the district. Such complaints shall be filed in writing, signed by the complainant using the appropriate complaint form and submitted to the Board chair, vice chair or superintendent. The individual Board member involved will be given a copy of the written complaint and will be given an opportunity for explanation, comment and presentation of the facts.

An individual properly presenting a complaint shall be assured the opportunity for an orderly review of the complaint without reprisal. The district supports the resolution of a complaint by direct discussions of an informal nature among the interested parties. It is only when such informal meetings fail to resolve the differences that more formal procedures shall be employed.

If unresolved, the written complaint shall be submitted within five working days. The complaint will be heard by the Board on the date of its next regularly scheduled Board meeting. Such meeting will be held in executive session unless the affected Board member requests an open session. In order to permit the affected person to request an open hearing, the Board must give sufficient advance notice to the person of his/her right to decide whether to require that the complaint be heard in open session. "Open hearing" in this context means "open session." Either party, the complainant or the Board, may obtain legal counsel of their choosing and cost. The affected person need not be present and has no right to postpone the hearing in order to attend or to permit an attorney to attend.

The Board will conduct such meetings in as fair and just a manner as possible. The Board reserves the right to request a mutually agreed to mediator to help reach a mutually satisfactory solution. A final determination shall be made within 20 working days from the Board hearing. Decisions and recommendations shall be reduced to writing and communicated promptly to all parties of interest by the Board chair.



COMPLAINT FORM

TO: Chair/Vice Chair/Superintendent (circle one)

Person Making Compliant _____

Telephone Number _____ Date _____

Nature of Complaint _____

Suggested Correction _____

Board Use: Disposition of Complaint: _____ Date _____

Signature

cc: District Office

[Date] [Initials]

COMPLAINANT RESPONSE FORM

I, _____, have received a written district complaint form
(Name of Person Filed Against)
from _____, on _____
(Name of Person Filing compliant) (Date)

If this complaint requires a Board meeting, I request that the meeting be held in : (choose one)

Open Session _____
Executive Session _____

Signature of Person Subject to Complaint Date

Signature of Board Chair, Vice Chair or Superintendent Date

COPIES SENT TO: _____

END OF POLICY

Legal Reference(s):

[ORS 192.660](#)
[ORS 332.107](#)

[OAR 581-022-1940](#)

[Date] [Initials]

Corbett School District 39

Code: KM
Adopted: 12/17/98
Orig. Code: KM

D

Relations with Community Organizations

(OSBA has removed this policy from its samples)

It is the policy of the Board to approve the formation of parent or community groups in connection with the schools.

It is understood that these groups will work in harmony and cooperation with the school and will have no administrative authority in connection with the operation of the schools.

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END OF POLICY

Legal Reference(s):

[ORS 329.150](#)
[ORS 332.107](#)

L

[ORS 336.505 - 336.525](#)
[ORS 339.880](#)

32 Op Atty Gen 209 (1965).

E

T

F

Corbett School District 39

Code: KN
Adopted:

Relations with Law Enforcement Agencies

(The AR had no associated policy)

The Board recognizes that districtwide cooperation with law enforcement agencies is essential for the protection of staff and students, for maintaining a safe environment in district schools and for safeguarding district property.

Programs and activities designed to enrich district curriculum and to develop and promote good citizenship and a healthy attitude toward law enforcement agencies and officials will be encouraged by the district. Law enforcement participation in such programs and activities is encouraged.

Law enforcement officials may enter school facilities if a crime has been committed on district property or to investigate matters concerning staff and students upon request initiated by either agency officials or by district administrators.

The superintendent will develop administrative regulations to implement this policy, including procedures for handling investigations, administrator requests for assistance and required referrals to law enforcement agencies.

END OF POLICY

Legal Reference(s):

[ORS 329.150](#)

[ORS 419B.015](#)

[ORS 419B.045](#)

Letter Opinion, Office of the Attorney General (August 18, 1986).

Greene v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by Camreta v. Greene, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by Greene v. Camreta 661 F. 3d 1201 (9th Cir. 2011).

Corbett School District 39

Code: KN-AR(2)
Revised/Reviewed:

Investigations Conducted on District Premises

When an administrator is notified that law enforcement would like to interview a student at school for the purpose of an investigation that is not related to abuse of a child, the administrator must request that the investigating official provide the information below. Failure to meet one of the five criteria may result in the administrator's refusal to allow the student interview on district property.

I, _____ (Name) of _____ (Agency)
declare that I have the authority to conduct this student interview based on the following:

1. Warrant (attach copy)
2. Court order (attach copy)
3. Exigent circumstances (briefly describe): _____

4. Parental consent

Parent or guardian's name: _____
Date consent granted: _____

5. This interview is not considered a "seizure" pursuant to state and federal law.

Signature of interviewer

Date

Name of student to be interviewed

Date of interview

Student not available for interview

Student refused to be interviewed

Name of school official (administrator/
designee) receiving this form

This form should be placed in a separate file and not in student's educational record file.

Corbett School District 39

Code: KN-AR
Revised/Reviewed: 1/17/18
Orig. Code: KN-AR

Relations with Law Enforcement Agencies

School Police Liaison Program

1. ~~The superintendent or designee will serve as the program coordinator for the district's School Police Liaison Program.~~
2. ~~Each year the administration will meet with law enforcement officials to discuss:~~
 - a. ~~Whom the school/law enforcement official should call for suspected violations of the law occurring on district property or other common needs;~~
 - b. ~~How school representatives should handle evidence of a suspected crime/contraband, etc.;~~
 - c. ~~Board policy and procedures related to law enforcement officials' requests for access to and questioning of students on district property and district parent notification requirements;~~
 - d. ~~Applicable provisions of district emergency plans and security procedures;~~
 - e. ~~Special event needs.~~
3. ~~District curriculum will be reviewed annually to include K-12, age-appropriate instruction in safety, violence prevention/conflict resolution and citizenship to increase students' awareness of their rights and responsibilities within society. Instruction will emphasize prevention.~~
4. ~~Law enforcement involvement in such district programs and activities including Drug Awareness Resistance Education (DARE) and Gang Resistance Education and Training (GREAT) will be encouraged.~~
5. ~~Active involvement of related community agencies and organizations will be encouraged in an effort to broaden the reference base in the development of district programs and activities and to establish a link for sharing resources.~~

Law Enforcement Initiated Requests

Interviews/Investigations of Students

1. Interviews or investigations by law enforcement officials not based on allegations of abuse of a child, a warrant for an arrest or search or probable cause that an illegal act or crime is occurring or has been committed on district property, may be permitted upon request and with principal or designee approval.
2. The law enforcement official shall contact the administrator, properly identify ~~himself/herself~~ **themselves**, **provide adequate identification**, inform the administrator of the nature of the investigation and provide the name of the student to be interviewed.
3. The administrator shall verify and record the identity of the law enforcement official or other authority.

4. Requests to interview a student during school hours should be, in the opinion of the administrator, important and urgent to justify interrupting school activities.
5. The administrator will attempt to notify the student's parent(s) prior to granting the interview.
6. If the parent(s) cannot be contacted, the administrator may grant permission for the questioning to proceed if the student agrees to be interviewed or in the event of compelling emergency circumstances.
7. If the administrator has been unable to contact the parent(s) then the administrator shall make a reasonable attempt to notify the parent(s) as soon as possible after the interview.
8. All such interviews shall be conducted in privacy, out of the view of staff, students and others.
9. An administrator shall be present at all times during the interview unless the student's parent(s) is present and asks the administrator not to participate or the district official is otherwise prohibited from being present by law.
10. The administrator shall maintain a written record of all such interviews conducted.

Questioning of a Student Suspected of a Crime, Arrest or Taking a Student into Custody

1. When a student is a suspect in a criminal act and is to be questioned by a law enforcement official for the purpose of establishing involvement in the act, questioning will be allowed on district property only with parental consent. Normally, such questioning should occur outside school hours, off district property.
2. At no time will a student be released to an **law enforcement** officer without one of the following:
 - a. A warrant;
 - b. A court order;
 - c. Arrest;
 - d. Protective custody resulting from abuse of a child investigation;
 - e. Permission of the parent.
- ~~3. In all cases, other than abuse of a child cases, where a student is to be taken from the building by a law enforcement official, the administrator will verify the official's identity and make a reasonable effort to notify the student's parent(s). Law enforcement officials have the primary responsibility for notifying the parent(s) in such instances.~~
- 4.3.** ~~Any investigation of abuse of a child will be directed by the Oregon Department of Human Services (DHS), or law enforcement officials as required by law. The administrator or designee will request identification from the investigating official and require the investigating official to fill out the appropriate form. If the investigating official does not have this identification or refuses to fill out the form, the administrator may deny the official's request to interview the student on school property. The administrator or designee may be present at the interview of the student at the discretion of the investigating official. When the subject matter of the interview or investigation involves abuse of a child, administrators and school employees shall not notify the parent.~~

Abuse of a Child Investigations

Any investigation of abuse of a child will be directed by the Oregon Department of Human Services (DHS) or law enforcement officials as required by law. The DHS or law enforcement agency will first notify the administrator of the investigation, unless the administrator is a subject of the investigation. The administrator or designee must request the investigating official fill out the appropriate form (See JHFE-AR(2) – Abuse of a Child Investigations Conducted on District Premises). If the investigating official refuses to fill out or sign the form, the administrator may complete the form but should not deny the official's request to interview the student on school property. If the investigating official does not have adequate identification the administrator shall refuse access to the student. The administrator or designee may be present at the interview of the student at the discretion of the investigating official. When the subject matter of the interview or investigation involves abuse of a child, administrators and school employees shall not notify the parents.

Administrator-Initiated Requests

On occasion, principals may need, or be required to seek law enforcement assistance. Any student violation of the district's weapons policy shall be reported to the appropriate law enforcement agency. Abuse of a child also requires immediate referral to the DHS or law enforcement officials. Additionally, principals and/or designee(s) may report to law enforcement officials, other violations of law occurring on district property or at school-sponsored activities, as deemed appropriate.

Corbett School District 39

Code: LBE
Adopted: 8/16/17
Orig. Code(s): LBE

Public Charter Schools**

~~The district recognizes that public charter schools offer an opportunity to create new, innovative and more flexible ways of educating students in an atmosphere of learning experiences based on current research and development. Public charter schools shall demonstrate a commitment to the mission and diversity of public education while adhering to one or more of the following goals:~~

- ~~1. Increase student learning and achievement;~~
- ~~2. Increase choices of learning opportunities for students;~~
- ~~3. Better meet individual student academic needs and interests;~~
- ~~4. Build stronger working relationships among educators, parents and other community members;~~
- ~~5. Encourage the use of different and innovative learning methods;~~
- ~~6. Provide opportunities in small learning environments for flexibility and innovation;~~
- ~~7. Create new professional opportunities for teachers;~~
- ~~8. Establish additional forms of accountability for schools; and~~
- ~~9. Create innovative measurement tools.~~

Public charter schools may be established as a new public school or a virtual public school, from ~~an one or more~~ existing public schools in the district or a portion of the school, or from an existing alternative education program. A public charter school may not convert an existing tuition-based private school into a charter school, affiliate itself with a nonpublic sectarian school or religious institution, or encompass all the schools in the district unless the district is composed of only one school.

~~The Board will not approve any public charter school proposal when it is deemed that its value is outweighed by any direct identifiable, significant and adverse impact on the quality of the public education of students residing in the district.~~

Public charter schools shall demonstrate a commitment to the mission and diversity of public education while adhering to the following goals:

1. Increase student learning and achievement;
2. Increase choices of learning opportunities for students;
3. Better meet individual student academic needs and interests;
4. Build stronger working relationships among educators, parents and other community members;

5. Encourage the use of different and innovative learning methods;
6. Provide opportunities in small learning environments for flexibility and innovation;
7. Create new professional opportunities for teachers;
8. Establish additional forms of accountability for schools; and
9. Create innovative measurement tools.

~~To meet the eligibility criteria for Board approval, a~~ **An applicant must submit a complete** public charter school proposal ~~must that~~ meets the requirements of Oregon law, ~~Board policy, and regulation,~~ **and includes other information required by the district in the application process.** ~~Upon request of the Board, the public charter school applicant must furnish in a timely manner any other information the Board deems relevant and necessary to conduct a complete and good faith evaluation of the public charter school proposal.~~

The public charter school employer will be determined with each proposal. If the district is the employer, the terms of the current collective bargaining agreement will be examined to determine which parts of the agreement apply. If the district is not the sponsor of the public charter school, the district shall not be the employer and will not collectively bargain with public charter school employees.

~~The district will determine if it has any unused vacant or underutilized unused buildings and make a list of such buildings;- Buildings may be made available for public charter school use, subject to Board approval and Board policy. Approved use may be limited to instructional purposes only. Appropriate use fees will be determined by the Board. Public charter school use outside the district's instructional day will be subject to Board policy KG—Community Use of District Facilities and accompanying administrative regulation.~~

Public charter school students may, upon request, be allowed to participate in district programs such as physical education, instrumental and vocal music offerings, or other selected options if space and materials are available.¹ Students must adhere to state law, Board policies, regulations, and rules concerning **student** conduct and discipline.

Public charter school students in grades K-8 may participate in their resident district's activities that are offered before or after regular school hours. Public charter school students in grades 9-12 may participate in their resident district's available activities that are sanctioned by the Oregon School Activities Association (OSAA) when the requirements found in Oregon law are met.

The district may at their discretion provide instructional materials, lesson plans, or curriculum guides for use in a public charter school.

~~The public charter school employer will be determined with each proposal. If the district is the employer, the terms of the current collective bargaining agreement will be examined to determine which parts of the agreement apply. If the district is not the sponsor of the public charter school, the district shall not be the employer and will not collectively bargain with public charter school employees.~~

¹ This does not apply to the Oregon law related to OSAA-sanctioned activity participation.

~~The district will annually calculate the number of students residing in the district who are enrolled in a virtual public charter school. When the percentage is more than three percent, the district may choose to not approve additional students for enrollment to any virtual public charter school, subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305(2).~~

~~The district is only required to use data that is reasonably available to the district including but not limited to the following for such calculation:~~

- ~~1. The number of students residing in the district enrolled in the schools within the district;~~
- ~~2. The number of students residing in the district enrolled in public charter schools located in the district;~~
- ~~3. The number of students residing in the district enrolled in virtual public charter schools;~~
- ~~4. The number of home schooled students who reside in the district and who have registered with the educational service district; and~~
- ~~5. The number of students who reside in the district enrolled in private schools located within the school district.~~

~~A parent may appeal a decision of a school district to not approve a student for enrollment to a virtual public charter school to the State Board of Education.~~

The superintendent will develop administrative regulations for public charter schools to include, **but not limited to**, the proposal process, review, and appeal procedures, **and charter agreement provisions, and program evaluation, renewal, and termination.**

END OF POLICY

Legal Reference(s):

[ORS 327.077](#)

[ORS 327.109](#)

[ORS 332.107](#)

[ORS Chapter 338](#)

[ORS 339.141](#)

[ORS 339.147](#)

[ORS 339.460](#)

[OAR 581-026-0005 - 0515](#)

[OAR 581-026-0700](#)

[OAR 581-026-0710](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2012).

Corbett School District 39

Code: LBE-AR
Revised/Reviewed: 8/16/17
Orig. Code: LBE-AR

Public Charter Schools (Version 1)

1. Definitions

- a. “Applicant” means any person or group that develops and submits a written proposal for a public charter school to the district.
- b. “Public charter school” means an elementary or secondary school offering a comprehensive instructional program operating under a written agreement entered into between the district and an applicant.
- c. “Virtual public charter school” means a public charter school that provides online courses, but does not primarily serve students in a physical location.
 - (1) For the purpose of this definition, an “online course” is a course in which instruction and content are delivered on a computer using the internet, other electronic network or other technology such as CDs or DVDs; the student and teacher are in different physical locations for the majority of instructional time; the student is not required to be in a physical location of a school while participating in the course; and the online instruction is integral to the academic program of the charter school.
 - (2) For the purpose of this definition, “primarily serving students in a physical location” means that more than 50 percent of the core courses offered are not online courses; more than 50 percent of the total number of students attending the school are not receiving instructional services in an online course; and more than 50 percent of the school’s required instructional hours are not through an online course.
- d. “Remote and necessary school district” means a school district that offers kindergarten through grade 12 and has: (a) an average daily membership (ADM), as defined in Oregon Revised Statute (ORS) 327.006, in the prior fiscal year of less than 110; and (b) a school that is located, by the nearest traveled road, more than 20 miles from the nearest school or from a city with a population of more than 5,000.
- e. “Sponsor” means the district Board.

2. Proposal Process

- a. The public charter school applicant shall submit the proposal to the district no later than 180 days prior to the proposed starting date¹.
- b. To be considered complete, the proposal for a public charter school shall include the following:

¹ The date shall be at least 180 days prior to the date that the public charter school would begin operating and give a reasonable period of time for the school district board to complete the approval process and the public charter school to begin operating by the beginning of the school year.

D

- (1) The identification of the applicant;
- (2) The name of the proposed public charter school;
- (3) A description of the philosophy and mission of the public charter school and how it differs from the district's current program and philosophy;
- (4) A description of any distinctive learning or teaching techniques to be used;
- (5) A description of the curriculum of the public charter school;
- (6) A description of the expected results of the curriculum and the verified methods of measuring and reporting results that will allow comparisons with district schools;
- (7) The governance structure public charter school board membership, selection, duties and responsibilities;
- (8) The projected enrollment including the ages or grades to be served;
- (9) The target population of students the public charter school is designed to serve;
- (10) The legal address, facilities and physical location of the public charter school and applicable occupancy permits and health and safety approvals;
- (11) A description of admission policies and application procedures;
- (12) The statutes and rules that shall apply to the public charter school;
- (13) The proposed budget and financial plan including evidence that the proposed budget and financial plan are financially sound;
- (14) A financial management system that includes:
 - (a) A description of a financial management system for the public charter school. The financial management system must include a budget and accounting system that:
 - (i) Is compatible with the budget and accounting system of the sponsor of the school; and
 - (ii) Complies with the requirements of the uniform budget and accounting system adopted by the State Board of Education under Oregon Administrative Rule (OAR) 581-023-0035.
 - (b) A plan for having the financial management system in place at the time the school begins operating.
- (15) The standards for behavior and the procedures for the discipline, suspension or expulsion of students;
- (16) The proposed school calendar, including the length of the school day and length of the school year;
- (17) A description of the proposed school staff and required qualifications of teachers including a breakdown of professional staff who hold a valid teaching license issued by the Teacher Standards and Practices Commission (TSPC) and those who do not hold a license but are registered with the TSPC (At least one-half of the full-time equivalent teaching and administrative staff of the public charter school shall be licensed.);
- (18) The date upon which the public charter school would begin operating;
- (19) The arrangements for any necessary special education and related services for students with disabilities who qualify under the Individuals with Disabilities Education Act (IDEA) and special education or regular education and related services for students who qualify under Section 504 of the Rehabilitation Act of 1973 who may attend the public charter school;
- (20) Information on the manner in which community groups may be involved in the planning and development process of the public charter school;

- (21) The term of the charter;
- (22) The plan for performance bonding or insuring the public charter school, including buildings and liabilities;
- (23) A proposed plan for the placement of public charter school teachers, other employees and students upon termination or nonrenewal of a charter;
- (24) The manner in which the public charter school program review and fiscal audit will be conducted;
- (25) In the case of a district school's conversion to charter status, the following additional criteria must be addressed:
- (a) The alternate arrangements for students who choose not to attend the public charter school and for teachers and other school employees who choose not to participate in the public charter school;
 - (b) The relationship that will exist between the public charter school and its employees including terms and conditions of employment.
- (26) The district will not complete the review required under ORS 338.055 of an application that does not contain the required components listed in ORS 338.045 (2)(a)-(y). A good faith determination of incompleteness is not a denial for purposes of requesting state board review under ORS 338.075;
- (27) In addition to the minimum requirements enumerated in ORS 338.045 (2)(a)-(y), the district, under ORS 338.045 (3), may require the applicant to submit any of the following information as necessary to add detail or clarity to the minimum requirements or that the Board considers relevant to the formation or operation of the public charter school:
- (a) Curriculum, Instruction and Assessment
 - (i) Description of a curriculum for each grade of students, which demonstrates in detail alignment with Oregon's academic content standards;
 - (ii) Description of instructional goals in relationship to Oregon's academic content standards and benchmarks;
 - (iii) A planned course statement for courses taught in the program, including related content standards, course criteria, assessment practices and state required work samples that will be collected;
 - (iv) Documentation that reflects consideration of credits for public charter school course work a student may perform at any other public school;
 - (v) Explanation of grading practices for all classes and how student performance is documented;
 - (vi) Explanation of how the proposed academic program will be aligned with that of the district. (If an applicant is proposing an elementary level public charter school, please describe how the curriculum is aligned at each grade level with the district's curriculum, including an explanation of how a student in the public charter school will be adequately prepared to re-enter the district's public school system after completing the charter school's program.);
 - (vii) Description of the student assessment system, including how student academic progress will be measured at each grade level and any specific assessment instruments that will be used;

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- (viii) Description of the plan for reporting student progress to parents, students and the community;
- (ix) Description of policies and procedures regarding diplomas and graduation;
- (x) Description of policies and practices for meeting the needs of students who are not successful in the regular program;
- (xi) Identification of primary instructional materials by publisher, copyright date, version and edition for each academic content area in each grade;
- (xii) Identification of major supplementary material in core academic content areas and the criteria for use with students;
- (xiii) Description of how the public charter school will meet the unique learning needs of students working above and below grade level, including but not limited to, talented and gifted students;
- (xiv) Description of how the public charter school staff will identify and address students' rates and levels of learning;
- (xv) Description of strategies the public charter school staff will use to create a climate conducive to learning and positive student engagement;
- (xvi) Documentation that demonstrates improvements in student academic performance over time (both individual and program/grade level) from any private alternative school operated by the public charter school applicant, if applicable;
- (xvii) Description of how teachers will utilize current student knowledge and skills to assist in the design of appropriate instruction;
- (xviii) Identification of how the public charter school will provide access to national assessments such as PSAT, SAT and ACT, if applicable;
- (xix) Description of parental involvement, content of planned meetings and how the school will adjust any meeting to meet the needs of working parents;
- (xx) Description of distance learning options available to students, including the grade levels and amount of instruction offered to students, if applicable.

(b) State and Federal Mandates/Special Education

- (i) Description of how the public charter school will meet any and all requirements of Every Student Succeeds Act of 2015 (ESSA), which also specifically addresses adequate yearly progress (AYP) and the safe schools aspects of the law;
- (ii) Description of how the public charter school will collect AYP information on all subgroup populations in the school;
- (iii) Description of specific program information regarding curriculum and how specially designed instruction is delivered for special education students. (Include methodologies, data collection systems and service delivery models used.);
- (iv) Description of how the public charter school will serve the needs of talented and gifted students, including screening, identification and services;
- (v) Description of how the public charter school will deliver services and instruction to English Language Learners (ELL), including descriptions of curriculum, methodology and program accommodations;
- (vi) Description of how the public charter school will work with the district to comply with Section 504 accessibility requirements and nondiscrimination requirements in admissions and staff hiring;

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- (vii) Explanation of how the public charter school will work with the district to implement Child Find requirements;
- (viii) Explanation of how the public charter school will work with the district to manage IDEA 2004 mandates regarding eligibility, individualized education program (IEP) and placement meetings;
- (ix) Explanation of how the public charter school will work with the district in which the public charter school is located to implement accommodations and modifications contained in the IEP or Section 504 plan;
- (x) Explanation of how the public charter school will work with the district to include parents in implementing IEPs;
- (xi) Explanation of how the public charter school intends to work with the district in which the public charter school is located to provide special education services for eligible students.

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(c) Teacher Certification

- (i) Identification regarding the training and/or certification of staff, including areas of industry training, endorsements and the TSPC licensure;
- (ii) Explanation of how the public charter school will comply with the TSPC requirements for all staff, including all TSPC Oregon Administrative Rules pertaining to its staff.

(d) Professional Development

- (i) Provide the public charter school's plan for comprehensive professional development for all staff;
- (ii) Identification of how the public charter school's licensed staff will obtain their required Continuing Professional Development units for licensure renewal.

(e) Budget

- (i) Explanation of projected budget item for the Public Employees Retirement System (PERS) contributions that would be required of the public charter school;
- (ii) Description of planned computer and technology support;
- (iii) Description of planned transportation costs, if applicable;
- (iv) Explanation of projected budget items for teaching salaries and other personnel contracts;
- (v) Explanation on facilities costs, including utilities, repairs, and rent;
- (vi) Copies of municipal audits for any other public charter school operated by the public charter school applicant, if applicable.

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(f) Policy

Copies of any policy that the public charter school intends to adopt:

- (i) Which address expectations of academic standards for students and transcribing of credits;
- (ii) On student behavior, classroom management, suspensions and expulsions, which must contain an explanation of how the charter school will handle a student expelled from another district for reasons other than a weapons violation;
- (iii) Regarding corporal punishment including descriptions;
- (iv) Regarding dispensing of medication to students who are in need of regular medication during school hours;
- (v) Regarding reviewing and selecting instructional materials;
- (vi) Regarding solicitation/advertising/fundraising by nonschool groups;
- (vii) Regarding field trips;
- (viii) Regarding student promotion and retention;
- (ix) Regarding student publications;
- (x) Regarding staff/student vehicle parking and use;
- (xi) Regarding diplomas and graduation, and also participation in graduation exercises;
- (xii) Regarding student/parent/public complaints;
- (xiii) Regarding visitors;
- (xiv) Regarding staff discipline, suspension or dismissal.

(g) Other Information

- (i) Plans for use of any unique district facilities including, but not limited to, gymnasiums, auditoriums, athletic fields, libraries, cafeterias, computer labs and music facilities;
- (ii) Plans for child nutrition program(s);
- (iii) Plans for student participation in extracurricular activities pursuant to Oregon School Activities Association and Board policy, regulations and rules;
- (iv) Plans for counseling services;
- (v) Explanation of contingency plans for the hiring of substitute professional and classified staff;
- (vi) Description of how the public charter school will address the rights and responsibilities of students;
- (vii) Description of how the public charter school will handle situations involving student, possession, use or distribution of illegal drugs, weapons, flammable devices and other items that may be used to injure others;
- (viii) Description of procedures on how the public charter school will handle disciplinary referrals and how they will impact student promotion and advancement;
- (ix) Copies of program reviews conducted by other school districts that may have referred students to another public charter school operated by the public charter school applicant, if applicable;

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- (x) Description of the typical school day for a student, including a master schedule, related activities, breaks and extracurricular options;
- (xi) Description of how student membership will be calculated, including a description of the type of instruction and location of instruction that contributes to ADM;
- (xii) Documentation and description of how long most students remain in the program, and documentation of student improvement in academic performance, disciplinary referrals, juvenile interventions or any other disciplinary action while in the program;
- (xiii) Explanation of the legal relationship between the public charter school and any other public charter school, if applicable. (Please provide any contracts or legal documents that will create the basis of the relationship between the entities. Please also provide all financial audits and auditor’s reports.);
- (xiv) If a public charter school applicant is operating any other public charter school, documentation that the public charter school applicant has established a separate Oregon nonprofit corporation, legally independent of any other public charter school in operation;
- (xv) If a public charter school applicant has not secured a facility at the time of submitting a public charter school proposal, a written and signed declaration of intent that states:

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If given any type of approval (conditional or unconditional), the public charter school applicant promises to provide to the school district liaison, at least [sixty (60)] days before the intended date to begin operation of the public charter school, proof that it will be able to secure, at least [thirty (30)] days before the intended date to begin operation of the public charter school, a suitable facility, occupancy and safety permits and insurance policies with minimum coverages required by the school district in school board policy and administrative regulation LBE that sets forth the requirements and process for the school board in reviewing, evaluating and approving a public charter school.

If the public charter school applicant fails to provide proof of an ability to secure a facility and all necessary occupancy and safety permits and insurance that is required by the school district as a condition of approval by the due date, it will withdraw its application to begin operation of a public charter school for the upcoming school year.

By signing this document, I affirm that I am authorized to make the promises stated above on behalf of the public charter school applicant. I understand that failure to fulfill the conditions listed above will result in an approval becoming void, and will automatically revoke any type of approval that the school board previously granted to the public charter school applicant.

Name _____ Date _____
 On behalf of the [ADD APPLICANT’S NAME]

The public charter school applicant will organize and label all information required in section 27 to correspond to the requested numbers.

- D** (28) Each member of the proposed public charter school’s governing body must provide an acknowledgment of understanding of the standards of conduct and the liabilities of a director of a nonprofit organization in ORS 65.

3. Proposal Review Process

- a. The superintendent may appoint an advisory committee to review public charter school proposals and submit a recommendation to the Board. The committee will consist of district representatives, community members and others as deemed appropriate.
- b. Within 30 business days of receipt of a proposal, the district will notify the applicant as to the completeness of the proposal and identify the specific elements of the proposal that are not complete. The district shall provide the applicant with a reasonable opportunity to complete the proposal.
- c. Within 60 days after the receipt of a completed proposal that meets the requirements of law and the district, the Board shall hold a public hearing on the provisions of the public charter school proposal.
- d. The Board must evaluate a proposal in good faith using the following criteria:
 - (1) The demonstrated sustainable support for the proposal by teachers, parents, students and other community members, including comments received at the public hearing;
 - (2) The demonstrated financial stability of the proposed public charter school including the demonstrated ability of the school to have a sound financial management system that:
 - (a) Is in place at the time the school begins operating;
 - (b) Is compatible with the budget and accounting system of the sponsor of the school; and
 - (c) Complies with the requirements of the uniform budget and accounting system adopted by the State Board of Education under OAR 581-023-0035.
 - (3) The capability of the applicant in terms of support and planning to provide comprehensive instructional programs;
 - (4) The capability of the applicant in terms of support and planning to provide comprehensive instructional programs to students identified by the applicant as academically low achieving;
 - (5) The adequacy of the information provided as required in the proposal criteria;
 - (6) Whether the value of the public charter school is outweighed by any directly identifiable, significant and adverse impact on the quality of the public education of students residing in the district;

A “directly identifiable, significant and adverse impact” is defined as an adverse loss or reduction in staff, student, program or funds that may reduce the quality of existing district educational programs. This may include, but not be limited to, the following current data as compared to similar data from preceding years: _____

- (a) Student enrollment;
- (b) Student teacher ratio;
- (c) Staffing with appropriately licensed or endorsed personnel;

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- (d) Student learning and performance;
- (e) Specialty programs or activities such as music, physical education, foreign language, talented and gifted and English as a second language;
- (f) Revenue;
- (g) Expenditure for maintenance and upkeep of district facilities.

- (7) Whether there are arrangements for any necessary special education and related services;
- (8) Whether there are alternative arrangements for students, teachers and other school employees who choose not to attend or be employed by the public charter school if the public charter school is converting an existing district school;
- (9) The prior history, if any, of the applicant in operating a public charter school or in providing educational services.

- e. The Board must either approve or deny the proposal within 30 days of the public hearing.
- f. Written notice of the Board’s action shall be sent to the applicant. If denied, the notice must include the reasons for the denial with suggested remedial measures. The applicant may then resubmit the proposal. The Board must either approve or deny the resubmitted proposal within 30 days. The Board may, with good cause, request an extension in the approval process timelines from the State Board of Education.

4. Terms of the Charter Agreement

- a. Upon Board approval of the proposal, the Board will become the sponsor of the public charter school. The district and the applicant must develop a written charter agreement, subject to Board approval, which shall act as the legal authorization for the establishment of the public charter school.
- b. The charter agreement shall be legally binding and must be in effect for a period of not more than five years but may be renewed by the district.
- c. The district and the public charter school may amend a charter agreement through joint agreement.
- d. It is the intent of the Board that the charter agreement be detailed and specific to protect the mutual interests of the public charter school and the district. The agreement shall incorporate the elements of the approved proposal and will address additional matters, statutes and rules not fully covered by law or the proposal that shall apply to the public charter school including, but not limited to, the following:

- (1) Sexual harassment (ORS 342.700, 342.704);
- (2) Pregnant and parenting students (ORS 336.640);
- (3) ~~Special English classes for certain children~~ English language learners (ORS 336.079);
- (4) Student conduct (ORS 339.250);
- (5) Alcohol and drug abuse program policy and plan (ORS 336.222);
- (6) Student records (ORS 326.565);
- (7) Oregon Report Card (ORS 329.115);
- (8) Recovery of costs associated with property damage (ORS 339.270);
- (9) Use of school facilities (ORS 332.172);
- (10) Employment status of public charter school employees:

(a) Public charter school law requires the following:

(i) Employee assignment to a public charter school shall be voluntary;

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- (ii) A public charter school or the sponsor of the public charter school may be considered the employer of any employees of the public charter school;
- (iii) If the Board is not the sponsor of the public charter school, it shall not be the employer and shall not collectively bargain with the employees;
- (iv) A public charter school employee may be a member of a labor organization or organize with other employees to bargain collectively. The bargaining unit may be separate from other bargaining units of the district;
- (v) The public charter school governing body shall control the selection of employees at the public charter school;
- (vi) The Board shall grant a leave of absence to any employee who chooses to work in the public charter school. The length and terms of the leave of absence shall be set by collective bargaining agreement or by Board policy; however, the length of leave of absence may not be less than two years unless:

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- 1) The charter of the public school is terminated or the public charter school is dissolved or closed during the leave of absence; or
- 2) The employee and the Board have mutually agreed to a different length of time.

- (vii) An employee of a public charter school operating within the district who is granted a leave of absence and returns to employment with the district shall retain seniority and benefits as an employee, pursuant to the terms of the leave of absence.

(b) The terms and conditions of employment addressed in the agreement may include, but not limited to, the following provisions:

- (i) A proposed plan for the placement of teachers and other school employees upon termination or nonrenewal of the charter;
- (ii) Arrangements for employees who choose not to be employed or participate in the public charter school, if a district school has been converted to a public charter school;
- (iii) Salary for professional staff or wages for classified staff;
- (iv) Health benefits;
- (v) Leaves, including timing, commencement and duration of leave; voluntary and involuntary termination and return to work; whether the leave is paid or unpaid; and a description of benefits upon termination of leave (i.e., same, similar or available position and salary schedule placement);
- (vi) Work year;
- (vii) Working hours;
- (viii) Discipline and dismissal procedures;
- (ix) Arrangements to secure substitutes;
- (x) Arrangements to ensure that 50 percent of the total full-time equivalent teaching and administrative staff are licensed;
- (xi) Hiring practices;
- (xii) Evaluation procedures.

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(11) Student enrollment, application procedures and whether the public charter school will admit nonresident students and on what basis:

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(a) Public charter school law requires the following:

(i) Student enrollment shall be voluntary. If the number of applicants exceeds the capacity, students shall be selected through a lottery process. An equitable lottery may incorporate a weighted lottery for historically underserved students. All resident applicants will have their names written on a uniform-sized card to be placed in a covered container. Names will be drawn individually until all available slots are filled. If slots remain after resident applicants are placed, the remaining slots may be filled by nonresident applicants using an identical process. The drawing shall be made in the presence of at least two employees of the public charter school and two employees of the district. If the public charter school has been in operation one or more years, priority enrollment may be given to those students who:

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- 1) Were enrolled in the public charter school the prior year;
- 2) Have siblings who are presently enrolled in the public charter school and who were enrolled the prior year;
- 3) Only when the public charter school is party to a cooperative agreement for the purpose of forming a partnership to provide educational services, reside in:
 - a) The public charter school's sponsoring district; or
 - b) A district which is a party to the cooperative agreement.

(ii) A public charter school may not limit student admission based on ethnicity, national origin, race, religion, disability, sex, sexual orientation, income level, proficiency in the English language or athletic ability but may limit admission within a given age group or grade level and may implement a weighted lottery for historically underserved students. Historically underserved students are at risk because of any combination of two or more factors including their race, ethnicity, English language proficiency, socioeconomic status, gender, sexual orientation, disability and geographic location.

(12) Transportation of students:

(a) Public charter school law requires the following:

- (i) The public charter school shall be responsible for providing transportation for its students and may negotiate with the district for the provision of transportation services;
- (ii) The district shall provide transportation for public charter school students pursuant to ORS 327.043. Resident public charter school students will be transported under the same conditions as students attending private or parochial schools located along or near established district bus routes. The district shall not be required to add or extend existing bus routes;

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- (iii) Public charter school students who reside outside the district may use existing bus routes and transportation services of the district in which the public charter school is located;
- (iv) Any transportation costs incurred by the district shall be considered approved transportation costs.

(13) The plan for performance bonding or insuring the public charter school sufficient to protect the district. Documentation shall be submitted prior to agreement approval.

(a) Insurance²:

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- (i) ~~{Level 4}~~ Commercial General Liability Insurance in an amount of not less than \$1,000,000 combined single limit per occurrence/\$3,000,000 annual aggregate covering the public charter school, the governing board, employees and volunteers against liability for damages because of personal injury, bodily injury, death or damage to property including the loss of use thereof. Coverage to include, but not limited to, contractual liability, advertisers' liability, employee benefits liability, professional liability and teachers' liability;
- (ii) Liability Insurance for Directors and Officers in an amount not less than \$1,000,000 each loss/\$3,000,000 annual aggregate covering the public charter school, the governing board, employees and volunteers against liability arising out of wrongful acts and employment practices. Continuous "claims made" coverage will be acceptable, provided the retroactive date is on the effective date of the charter;
- (iii) Automobile Liability Insurance in an amount not less than \$1,000,000 combined single limit covering the public charter school, the governing board, employees and volunteers against liability for damages because of bodily injury, death or damage to property, including the loss of use thereof arising out of the ownership, operation, maintenance or use of any automobile. The policy will include underinsured and uninsured motorist vehicle coverage at the limits equal to bodily injury limits;
- (iv) Workers' Compensation Insurance shall also be maintained pursuant to Oregon laws (ORS Chapter 656). Employers' liability insurance with limits of \$100,000 each accident, \$100,000 disease each employee and \$500,000 each policy limit;
- (v) Honesty Bond to cover all employees and volunteers. Limits to be determined by the governing board, but no less than \$25,000. Coverage shall include faithful performance and loss of moneys and securities;
- (vi) Property Insurance shall be required on all owned or leased buildings or equipment. The insurance shall be written to cover the full replacement cost of the building and/or equipment on an "all risk of direct physical loss basis," including earthquake and flood perils.

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² Insurance requirements for individual public charter schools may vary and should be reviewed by legal counsel and an insurance representative.

(b) Additional requirements:

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- (i) The district shall be an additional insured on commercial general and automobile liability insurance. The policies shall provide for a 90-day written notice of cancellation or material change. A certificate evidencing all of the above insurance shall be furnished to the district;
- (ii) The public charter school shall also hold harmless and defend the district from any and all liability, injury, damages, fees or claims arising out of the operations of the public charter school operations or activities;
- (iii) The district shall be loss payee on the property insurance if the public charter school leases any real or personal district property;
- (iv) The coverage provided and the insurance carriers must be acceptable to the district.

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- e. If the district and the public charter school enter a cooperative agreement with other school districts for the purpose of forming a partnership to provide educational services, then the agreement must be incorporated into the charter of the public charter school.
- f. In addition to any other terms required to be in the charter agreement, a virtual public charter school must have in the charter of the school, a requirement that the school:
 - (1) Monitor and track student progress and attendance; and
 - (2) Provide student assessments in a manner that ensures that an individual student is being assessed and that the assessment is valid.

5. Public Charter School Operation

- a. The public charter school shall operate at all times in accordance with the public charter school law, the terms of the approved proposal and the charter agreement.
- b. Statutes and rules that apply to the district shall not apply to the public charter school except the following, as required by law, shall apply:
 - (1) Federal law, including applicable provisions of the ESSA;
 - (2) ORS 30.260 to 30.300 (tort claims);
 - (3) ORS 192.410~~311~~ to 192.505~~478~~ (Public Records Law);
 - (4) ORS 192.610 to 192.690 (Public Meetings Law);
 - (5) ORS Chapters 279A, 279B and 279C (Public Contracting Code);
 - (6) ORS 326.565, 326.575 and 326.580 (student records);
 - (7) ORS 297.405 to 297.555 and 297.990 (Municipal Audit Law);
 - (8) ORS 181A.195, 326.603, 326.607 and 342.223 (criminal records checks);
 - (9) ORS 336.840 (use of personal electronic devices);
 - (10) ORS 337.150 (textbooks);
 - (11) ORS 339.119 (considerations for educational services);
 - (12) ORS 339.141, 339.147 and 339.155 (tuition and fees);
 - (13) ORS 342.856 (core teaching standards);
 - (14) ORS 659.850, 659.855 ~~and~~ 659.860 (discrimination);
 - (15) ORS Chapter 657 (Employment Department Law);
 - (16) Health and safety statutes and rules;
 - (17) Any statute or rule listed in the charter;
 - (18) The statewide assessment system developed by the Oregon Department of Education (ODE) for mathematics, science and English under ORS 329.485 (2);

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- (19) ORS 329.045 (academic content standards and instruction);
 - (20) ORS 329.496 (physical education);
 - (21) Any statute or rule that establishes requirements for instructional time;
 - (22) ORS 339.250 (429) (prohibition of infliction of corporal punishment);
 - (23) ORS 339.326 (notice concerning students subject to juvenile court petitions);
 - (24) ORS 339.370, 339.372, 339.388 and 339.400 (reporting of suspected abuse of a child and suspected sexual conduct, and training on prevention and identification of abuse and sexual conduct);
 - (25) ORS 329.451 (diploma, modified diploma, extended diploma and alternative certificate standards);
 - (26) Statutes and rules that expressly apply to public charter schools;
 - (27) Statutes and rules that apply to special government body as defined in ORS 174.117, or public body as defined in ORS 174.109; and
 - (28) ORS Chapter 338.
- c. The public charter school may employ as a teacher or administrator a person who is not licensed by the TSPC; however, at least one-half of the total full-time equivalent teaching and administrative staff at the public charter school shall be licensed by the commission, pursuant to ORS 342.135, 342.136 or 342.138.
 - d. A board member of the school district in which the public charter school is located may not serve as a voting member of the public charter school's board, yet may serve in an advisory capacity.
 - e. The public charter school shall participate in the PERS.
 - f. The public charter school shall not violate the Establishment Clause of the First Amendment to the United States Constitution or Section 5, Article I of the Oregon Constitution, or be religion based.
 - g. The public charter school shall maintain an active enrollment of at least 25 students, unless the public charter school is providing educational services under a cooperative agreement entered into for the purpose of forming a partnership to provide educational services.
 - h. The public charter school may sue or be sued as a separate legal entity.
 - i. The public charter school may enter into contracts and may lease facilities and services from the district, education service district, state institution of higher education, other governmental unit or any person or legal entity.
 - j. The public charter school may not levy taxes or issue bonds under which the public incurs liability.
 - k. The public charter school may receive and accept gifts, grants and donations from any source for expenditure to carry out the lawful functions of the school.
 - l. The district shall offer a high school diploma, modified diploma, extended diploma, alternative certificate to any public charter school student located in the district who meets the district's and state's standards for a high school diploma, modified diploma, extended diploma, alternative certificate.
 - m. A high school diploma, modified diploma, extended diploma, alternative certificate issued by a public charter school shall grant to the holder the same rights and privileges as a high school diploma, modified diploma, extended diploma, alternative certificate issued by a nonchartered public school.
 - n. Upon application by the public charter school, the State Board of Education may grant a waiver of certain public charter school law provisions if the waiver promotes the development of programs by providers, enhances the equitable access by underserved families to the public education of their choice, extends the equitable access to public support by all students or

permits high quality programs of unusual cost. This waiver request must specify the reasons the public charter school is seeking the waiver and further requires the public charter school to notify the sponsor if a waiver is being considered.

6. D Virtual Public Charter School Operation

a. In addition to the other requirements for a public charter school, a virtual public charter school must have:

- (1) A plan for academic achievement that addresses how the school will improve student learning and meet academic content standards required by ORS 329.045;
- (2) Performance criteria the school will use to measure the progress of the school in meeting the academic performance goals set by the school for its first five years of operation;
- (3) A plan for implementing the proposed education program of the school by directly and significantly involving parents and guardians of students enrolled in the school and involving the professional employees of the school;
- (4) A budget, business plan and governance plan for the operation of the school;
- (5) An agreement that the school will operate using an interactive, Internet-based technology platform that monitors and tracks student progress and attendance in conjunction with performing other student assessment functions;
- (6) A plan that ensures:
 - (a) All superintendents, assistant superintendents and principals of the schools are licensed by the TSPC to administrate; and
 - (b) Teachers who are licensed to teach by the TSPC, teach at least 95 percent of the school's instructional hours.
- (7) A plan for maintaining student records and school records, including financial records, at a designated central office of operations;
- (8) A plan to provide equitable access to the education program of the school by ensuring that each student enrolled in the school:
 - (a) Has access to and use of a computer and printer equipment as needed;
 - (b) Is offered an Internet service cost reimbursement arrangement under which the school reimburses the parent or guardian of the student, at a rate set by the school, for the costs of obtaining Internet service at the minimum connection speed required to effectively access the education program provided by the school; or
 - (c) Has access to and use of computer and printer equipment and is offered Internet service cost reimbursement.
- (9) A plan to provide access to a computer and printer equipment and the Internet service cost reimbursement as described in (98) above by students enrolled in the school who are from families that qualify as low-income under Title I of the ESSA;
- (10) A plan to conduct school-sponsored optional educational events at least six times each school year at locations selected to provide convenient access to all students in the school who want to participate;
- (11) A plan to conduct biweekly meetings between teachers and students enrolled in the school, either in person or through the use of conference calls or other technology;
- (12) A plan to provide opportunities for face-to-face meetings between teachers and students enrolled in the school at least six times each school year;

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- (13) A plan to provide written notice to both the sponsoring district and the district in which the student resides upon enrollment or withdrawal for a reason other than graduation from high school:
 - (a) If notice is provided due to enrollment, then the notice must include the student's name, age, address and school at which the student was formerly enrolled;
 - (b) If notice is provided due to withdrawal for a reason other than graduation from high school, then notice must include the student's name, age, address, reason for withdrawal (if applicable) and the name of the school in which the student intends to enroll (if known).
- (14) An agreement to provide a student's education records to the student's resident school district or to the sponsor upon request of the resident school district or sponsor.
 - b. The sponsor of a virtual public charter school or a member of the public may request access to any of the documents described in a. above.
 - c. If a virtual public charter school or the sponsor of a virtual public charter school contracts with a for-profit entity to provide educational services through the virtual public charter school, the for-profit entity may not be the employer of any employees of the virtual public charter school.
 - d. The following limitations apply:
 - (1) School board members of the virtual public charter school's sponsoring district may not be:
 - (a) An employee of the virtual public charter school;
 - (b) A member of the governing body of the virtual public charter school;
 - (c) An employee or other representative of any third-party entity with which the virtual public charter school has entered into a contract to provide educational services.
 - (2) Members of the governing body of the virtual public charter school may not be an employee of a third-party entity with which the virtual public charter school intends to enter or has entered into a contract to provide educational services;
 - (3) If a third-party entity contracts with a virtual public charter school to provide educational services to the school, then:
 - (a) No third-party entity's employee or governing board member may attend an executive session of the sponsoring district's school board;
 - (b) No virtual public charter school employee may promote the sale or benefits of private supplemental services or classes offered by the third-party entity;
 - (c) The educational services must be consistent with state standards and requirements;
 - (d) The virtual public charter school must have on file the third-party entity's budget for the provision of educational services, including itemization of:
 - (i) The salaries of supervisory and management personnel and consultants who are providing educational or related services for a virtual public charter school in this state; and
 - (ii) The annual operating expenses and profit margin of the third-party entity for providing educational services to a virtual public charter school in this state.

7. Charter Agreement Review

- a. The public charter school shall report at least annually on the performance of the school and its students to the State Board of Education and the district.
- b. The Board or designee shall visit the public charter school at least annually to assure compliance with the terms and provisions of the charter.
- c. The public charter school shall be audited annually in accordance with the Municipal Audit Law. After the audit, the public charter school shall forward a copy of the audit to ODE and the following to the sponsoring district:
 - (1) A copy of the annual audit;
 - (2) Any statements from the public charter school that show the results of operations and transactions affecting the financial status of the charter school during the preceding annual audit period for the school; and
 - (3) Any balance sheet containing a summary of the assets and liabilities of the public charter school and related operating budget documents as of the closing date of the preceding annual audit period for the school.
- d. The sponsoring district may request at any time an acknowledgment from each member of the public charter school governing body that the member understands the standards of conduct and liabilities of a director of a nonprofit organization.
- e. The public charter school shall submit to the Board quarterly financial statements that reflect the school's financial operations. The report shall include, but not be limited to, revenues, expenditures, loans and investments.

8. Charter School Renewal

- a. The first renewal of a charter shall be for the same time period as the initial charter. Subsequent renewals of a charter shall be for a minimum of five years but may not exceed 10 years.
- b. The Board and the public charter school shall follow the timeline listed below, unless a different timeline has been agreed upon by the Board and the public charter school:
 - (1) The public charter school shall submit a written renewal request to the Board for consideration at least 180 days prior to the expiration of the charter;
 - (2) Within 45 days after receiving a written renewal request from a public charter school, the Board shall hold a public hearing regarding the renewal request;
 - (3) Within 30 days after the public hearing, the Board shall approve the charter renewal or state in writing the reasons for denying charter renewal;
 - (4) If the Board approves the charter renewal, the Board and the public charter school shall negotiate a new charter within 90 days unless the Board and the public charter school agree to an extension of the time period. Notwithstanding the time period specified in the charter, an expiring charter shall remain in effect until a new charter is negotiated;
 - (5) If the Board does not renew the charter, the public charter school may address the reasons stated for denial of the renewal and any remedial measures suggested by the Board and submit a revised request for renewal to the Board;
 - (6) If the Board does not renew the charter based on the revised request for renewal or the parties do not negotiate a charter contract within the timeline established in this policy, the public charter school may appeal the Board's decision to the State Board of

Education for a review of whether the Board used the process required by Oregon law in denying the charter renewal.

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- (a) If the State Board of Education finds that the Board used the appropriate process in denying the request for renewal, it shall affirm the decision of the Board. A public charter may seek judicial review of this order.
- (b) If the State Board of Education finds that the Board did not use the appropriate process in denying the request for renewal, it shall order the Board to reconsider the request for renewal. If after reconsideration the Board does not renew the charter, the public charter school may seek judicial review of the Board's decision.

(7) The Board shall base the charter renewal decision on a good faith evaluation of whether the public charter school:

- (a) Is in compliance with all applicable state and federal laws;
- (b) Is in compliance with the charter of the public charter school;
- (c) Is meeting or working toward meeting the student performance goals and agreements specified in the charter or any other written agreements between the Board and the public charter school;
- (d) Is fiscally stable and used the sound financial management system described in the proposal submitted under ORS 338.045 and incorporated into the written charter agreement; and
- (e) Is in compliance with any renewal criteria specified in the charter of the public charter school.

(8) The Board shall base the renewal evaluation described above primarily on a review of the public charter school's annual performance reports, annual audit of accounts and annual site visit and review and any other information mutually agreed upon by the public charter school and the Board;

(9) For purposes of this section, the phrase "good faith evaluation" means an evaluation of all criteria required by this section resulting in a conclusion that a reasonable person would come to who is informed of the law and the facts before that person.

9. Charter School Termination

- a. The public charter school may be terminated by the Board for any of the following reasons:
 - (1) Failure to meet the terms of an approved charter agreement or any requirement of ORS Chapter 338 unless waived by the State Board of Education;
 - (2) Failure to meet the requirements for student performance as outlined in the charter agreement;
 - (3) Failure to correct a violation of federal or state law;
 - (4) Failure to maintain insurance;
 - (5) Failure to maintain financial stability;
 - (6) Failure to maintain, for two or more consecutive years, a sound financial management system described in the proposal submitted under ORS 338.045 and incorporated into the written charter under ORS 338.065;
 - (7) Failure to maintain the health and safety of the students.

- b. If a public charter school is terminated by the Board for any reason listed in sections a. (1) through a. (7) above, the following shall occur:

- D
- (1) The district shall give the public charter school a 60-day written notification of its decision;
 - (2) If the grounds for termination include failure to maintain financial stability or failure to maintain a sound financial management system, the sponsor and the public charter school may agree to develop a plan to correct deficiencies. The plan to correct deficiencies will follow the process as per ORS 338.105;
 - (3) The district shall state the grounds for termination and deliver notification to the business office of the public charter school;
 - (4) The public charter school may request a hearing by the district. The request must be made in writing and delivered to the business address of the sponsor;
 - (5) Within 30 days of receiving the request for a hearing, the sponsor must provide the public charter school with the opportunity for a hearing on the proposed termination;
 - (6) The public charter school may appeal the decision to terminate to the State Board of Education;
 - (7) If the public charter school appeals the decision to terminate to the State Board of Education, the public charter school will remain open until the State Board issues its final order;
 - (8) If the State Board's final order upholds the decision to terminate and at least 60 days have passed since the notice of intent to terminate was received by the public charter school, the district's sponsorship of the public charter school will terminate;
 - (9) The final order of the State Board may be appealed under the provision of ORS 183.484;
 - (10) Throughout the ORS 183.484 judicial appeals process the public charter school shall remain closed;
 - (11) If terminated or dissolved, assets of the public charter school purchased by the public charter school with public funds, shall be given to the State Board of Education.

- c. If the public charter school is terminated by the Board for any reason related to student health or safety as provided in section a. (7) above, the following shall occur:

- (1) If the district reasonably believes that a public charter school is endangering the health or safety of the students enrolled in the public charter school, the district may act to immediately terminate the approved charter and close the public charter school without providing the notice required in section b. (1) above;
- (2) A public charter school closed due to health or safety concerns may request a hearing by the sponsor. Such a request must be made in writing and delivered to the business address of the district;
- (3) Within 10 days of receiving the request for a hearing, the district must provide the public charter school with the opportunity for a hearing on the termination;
- (4) If the district acts to terminate the charter following the hearing, the public charter school may appeal the decision to the State Board of Education;
- (5) The State Board will hold a hearing on the appeal within 10 days of receiving the request;
- (6) The public charter school will remain closed during the appeal process unless the State Board orders the district not to terminate and to re-open the public charter school; and
- (7) The final order of the State Board may be appealed under the provisions of ORS 183.484.

- d. If the public charter school is terminated, closed or dissolved by the governing body of the public charter school, it shall be done only at the end of a semester and with 180 days' notice to the district, unless the health and safety of the students are in jeopardy. Such notice must be made in writing and be delivered to the business address of the sponsor.

D Assets of a terminated, closed or dissolved public charter school that were obtained with grant funds will be dispersed according to the terms of the grant. If the grant is absent any reference to ownership or distribution of assets of a terminated, closed or dissolved public charter school, all assets will be given to the State Board of Education for disposal.

10. District Immunity

The district, ~~members~~ of the Board and employees of the district are immune from civil liability with respect to the public charter school's activities.

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Corbett School District 39

Code: LBE-AR

Revised/Reviewed:

Note: Content denoted with { } are for information to guide decision making to choose content kept in this administrative regulation for implementation, and should be deleted after final language is selected.

Public Charter Schools

(Version 2)

1. Definitions

- a. “Applicant” means any person or group that develops and submits a written proposal for a public charter school to the district.
- b. “Public charter school” means an elementary or secondary school offering a comprehensive instructional program operating under a written agreement entered into between the district and an applicant.
- c. “Virtual public charter school” means a public charter school that provides online courses, but does not primarily serve students in a physical location as described in Oregon Administrative Rule (OAR) 581-026-0300.
- d. “Remote and necessary school district” means a school district that offers kindergarten through grade 12 and has: (a) an average daily membership (ADM), as defined in Oregon Revised Statute (ORS) 327.006, in the prior fiscal year of less than 110; and (b) a school that is located, by the nearest traveled road, more than 20 miles from the nearest school or from a city with a population of more than 5,000.
- e. “Sponsor” means the district or Board.

2. Proposal Process

- a. An applicant will issue a written statement of its intent to submit a proposal not less than 30 days prior to the submission date outlined below.
- b. An applicant shall submit a complete proposal for sponsorship of a public charter school by the Board, including items outlined in ORS 338.045, and any additional requirements as are required in the Board’s application for sponsorship, to the district office no less than 180 days prior to the proposed starting date of the proposed public charter school during the hours the district office is open to the public for a start date in a subsequent school year. The applicant shall also submit a copy of the same proposal to the State Board of Education.
- c. The district will complete the review process as outlined in Section 3 below.
- d. As part of the proposal, each member of the proposed public charter school’s governing body must provide an acknowledgment of understanding of the standards of conduct and the liabilities of a director of a nonprofit organization, as described in ORS Chapter 65, if the public charter school is organized as required by ORS 338.035(2)(a)(B) and (C).

3. Proposal Review Process

- F** a. Within 30 business days of receipt of a proposal, the district will notify the applicant as to the completeness of the proposal.
- (1) If the Board determines the proposal is incomplete, the district will identify the specific elements of the proposal that are not complete and provide the applicant with a reasonable opportunity, as determined by the Board, to complete the proposal.
 - (2) If after given a reasonable opportunity the applicant does not complete the required elements, the Board may disapprove¹ the proposal.
 - (3) An applicant, that has had a proposal disapproved pursuant to section (2) may appeal the Board's decision to the State Board of Education within 30 days of the disapproval.
 - (4) A good faith disapproval is not a denial for purposes of requesting a review by the State Board of Education under ORS 338.075.
- b. Within 60 days after the receipt of a completed proposal, or a final order issued by the Superintendent of Public Instruction remanding the proposal to the Board for consideration following a decision on an appeal, the Board shall hold a public hearing on the provisions of the public charter school proposal.
- c. The Board must evaluate a proposal in good faith using the following criteria:
- (1) The demonstrated sustainable support for the proposed charter school by teachers, parents, students and other community members, including comments received at the public hearing;
 - (2) The demonstrated financial stability of the proposed public charter school including the demonstrated ability of the school to have a sound financial management system that is in place at the time the school begins operating and meets requirements of ORS 338.095(1);
 - (4) The capability of the applicant, in terms of support and planning, to provide comprehensive instructional programs;
 - (5) The capability of the applicant, in terms of support and planning, to provide comprehensive instructional programs to students identified as academically low achieving;
 - (6) The adequacy of the information provided as required in the proposal criteria;
 - (7) Whether the value of the public charter school is outweighed by any directly identifiable, significant and adverse impact² on the quality of the public education of students residing in the district in which the public charter school will be located.
 - (8) Whether there are arrangements for any necessary special education and related services for students with disabilities;
 - (9) Whether there are alternative arrangements for students, teachers and other school employees who choose not to attend or who choose not to be employed by the public charter school; and

¹ The term “disapprove” is used for a proposal that is rejected due to being incomplete. See ORS 338.055(1)(c).

² A determination of whether an impact is directly identifiable, significant and adverse may include, but is not limited to student enrollment, student-teacher ratios, staff with requisite licensure or endorsement, student learning and performance, specialty programs, financial considerations, and maintenance capabilities.

- (10) The prior history, if any, of the applicant in operating a public charter school or in providing educational services.

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d. The Board must either approve or deny the proposal within 30 days of the public hearing. Written notice of the Board's action shall be sent to the applicant by the district.

- (1) If approved, the applicant shall also submit a copy of the approval to the State Board of Education.
- (2) If denied, the notice must include the reasons for the denial with suggested remedial measures. The Board shall provide a reasonable opportunity for the applicant to amend and resubmit the proposal. The Board must either approve or deny the resubmitted proposal within 30 days of receipt. The Board may, with good cause, request an extension in the approval process timelines from the State Board of Education.

e. If the Board denies the resubmitted proposal, the process ends. An applicant whose resubmitted proposal is not approved by the Board may request a review of that decision to the State Board of Education within 30 days of the disapproval.

4. Terms of the Charter Agreement

- a. Upon the approval of a proposal by the Board, the applicant, in cooperation with the district, must prepare and execute a written charter agreement, subject to Board approval, which shall act as the legal authorization for the establishment of the public charter school.
- b. The charter agreement shall be legally binding and must be in effect for a period of not more than five years but may be renewed by the Board.
- c. The Board and the public charter school may amend a charter agreement through joint agreement.
- d. The agreement shall incorporate the elements of the approved proposal, will address the requirements outlined in OAR 581-026-0100(2) and any additional requirements that may apply to the public charter school including, but not limited to, the following:

- (1) Pregnant and parenting students (ORS 336.640);
- (2) English language learners (ORS 336.079);
- (3) Student conduct (ORS 339.250);
- (4) Alcohol and drug abuse policy and plan (ORS 336.222);
- (5) Oregon Report Card (ORS 329.115);
- (6) Employment status of public charter school employees pursuant to ORS 338.135;
- (7) Student enrollment, application procedures and whether the public charter school will admit nonresident students and on what basis pursuant to ORS 338.125.³
- (8) Transportation of students shall comply with ORS 338.145;
- (9) The plan for performance bonding or insuring the public charter school sufficient to protect the public charter school and the district from loss and liability and comply with Oregon law. Documentation shall be submitted prior to agreement approval.

³ Student enrollment shall be voluntary. A public charter school may not limit student enrollment based on ethnicity, national origin, race, religion, disability, sex, sexual orientation³, income level, the terms of an individualized education program, proficiency in the English language or athletic ability but may limit admission within a given age group or grade level, and may implement an equitable lottery if applications for enrollment exceed the capacity of a program, class, grade level or building pursuant to ORS 338.125.

- e. If the district and the public charter school enter a cooperative agreement with other school districts for the purpose of forming a partnership to provide educational services, then the agreement must be incorporated into the charter of the public charter school.

5. Public Charter School Operation

- a. The public charter school shall operate at all times in accordance with the laws and rules governing public charter school operation in the state of Oregon, including but not limited to ORS Chapter 338 and applicable OAR Chapter 581 Division 22, and the charter agreement.
- b. Upon application by the public charter school, the State Board of Education may grant a waiver of certain public charter school law provisions if the waiver promotes the development of programs by providers, enhances the equitable access by underserved families to the public education of their choice, extends the equitable access to public support by all students or permits high quality programs of unusual cost. This waiver request must specify the reasons the public charter school is seeking the waiver and further requires the public charter school to notify the sponsor if a waiver is being considered.

6. Virtual Public Charter School Operation

In addition to the other requirements for a public charter school, a virtual public charter school must comply with additional requirements pursuant to ORS 338.120.

7. Charter Agreement Review

- a. The public charter school shall report at least annually on the performance of the school and its students to ODE and the district.
- b. The public charter school shall be audited annually in accordance with the Municipal Audit Law. After the audit, the public charter school shall forward a copy of the annual audit to ODE and the following to the sponsoring district:
 - (1) A copy of the annual audit;
 - (2) Any statements from the public charter school that show the results of operations and transactions affecting the financial status of the public charter school during the preceding annual audit period for the school; and
 - (3) A balance sheet containing a summary of the assets and liabilities of the public charter school as of the closing date of the preceding annual audit period for the school.
- c. The district may request at any time an acknowledgment from each member of the public charter school board that the member understands the standards of conduct and liabilities of a director of a nonprofit organization, as those standards and liabilities are described in ORS Chapter 65.
- d. The public charter school shall submit to the district [quarterly] financial statements that reflect the school's financial operations. The report shall include, but not be limited to, revenues, expenditures, loans and investments.

8. Authorizing Duties

- a. The district shall ensure at all times that both the public charter school and the district are in compliance with the charter agreement, as per ORS 338.065(2).
- b. The district shall conduct:

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- (1) A comprehensive annual visit to the public charter school and written evaluation of the charter school’s program, which should include an audit of the public charter school’s academic, financial, and operational performance.
- (2) A review of public charter school staff credentials to ensure that public charter school staff are properly licensed and/or registered with TSPC.
- (3) A collection and review of all deliverables specified in the agreement.
- (4) A review of data to ensure the public charter school is making progress on reasonable, measurable written goals for academic, financial, and operational performance.
- (5) A review to ensure the public charter school is providing appropriate services to students who qualify, e.g., English learner supports.

9. Complaints Heard by the Charter School Board

A final decision reached by the public charter school board for a complaint that alleges a violation of ORS 339.285 - 339.303 or OAR 581-021-0550 - OAR 581-021-0570 (Restraint or Seclusion), ORS 659.850 (Discrimination), ORS 659.852 (Retaliation), or applicable OAR Chapter 581, Division 22 (Division 22 Standards), is recognized as the final decision regarding this complaint⁴ by the Board of Corbett School District. A final decision may be appealed to the Oregon Department of Education under OAR 581-002-0003 - 581-002-0005.

10. Charter School Renewal

- a. The first renewal of a charter agreement shall be for the same time period as the initial charter. Subsequent renewals of a charter agreement shall be for a minimum of five years but may not exceed 10 years.
- b. The Board and the public charter school shall follow the timeline listed below, unless a different timeline has been agreed upon by the Board and the public charter school:
 - (1) The public charter school board shall submit a written renewal request to the Board for consideration at least 180 days prior to the expiration of the charter agreement;
 - (2) Within 45 days after receiving a written renewal request from a public charter school, the Board shall hold a public hearing regarding the renewal request;
 - (3) Within 30 days after the public hearing, the Board shall approve the charter renewal or state in writing the reasons for denying charter renewal;
 - (4) If the Board approves the charter renewal, the district and the public charter school shall negotiate a new charter agreement within 90 days unless the district and the public charter school agree to an extension of the time period. Notwithstanding the time period specified in the charter agreement, an expiring charter agreement shall remain in effect until a new charter agreement is negotiated;
 - (5) If the Board does not renew the charter agreement, the public charter school board may address the reasons stated for denial of the renewal and any remedial measures suggested by the district and submit a revised request for renewal to the Board;
 - (6) If the Board does not renew the charter agreement based on the revised request for renewal the public charter school may appeal the Board’s decision to the State Board of Education for a review of whether the Board used the process required by Oregon law in denying the charter agreement renewal pursuant to ORS 338.065(6).

⁴ The public charter school board is given this authority by the district Board as established by [the charter agreement] [Board policy] [resolution].

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- (7) The Board shall base the charter agreement renewal decision on a good faith evaluation pursuant to ORS 338.065(8) and shall base the renewal evaluation described primarily on a review of the public charter school’s annual performance reports, annual audit of accounts and annual site visit and review as required by ORS 338.095 and any other information mutually agreed upon by the public charter school board and the Board.

For purposes of this section, the phrase “good faith evaluation” means an evaluation of all criteria required by ORS 338.065 resulting in a conclusion that a reasonable person would come to who is informed of the law and the facts before that person.

11. Charter School Termination

- a. The public charter school may be terminated by the Board for any of the following reasons:
 - (1) Failure to meet the terms of an approved charter agreement or any requirement of ORS Chapter 338 unless waived by the State Board of Education.
 - (2) Failure to meet the requirements for student performance as outlined in the charter agreement.
 - (3) Failure to correct a violation of federal or state law that is described in ORS 338.115.
 - (4) Failure to maintain insurance as described in the charter.
 - (5) Failure to maintain financial stability.
 - (6) Failure to maintain, for one or more consecutive years, a sound financial management system described in the proposal submitted under ORS 338.045 and incorporated into the written charter under ORS 338.065.
 - (7) Failure to maintain the health and safety of the students.
- b. If a public charter school is terminated by the Board for any reason listed in sections a.(1) through a.(6) above, the following shall occur:
 - (1) The Board shall give the public charter school board, at least 60 days prior to the proposed effective date of termination, written notification of its decision which shall state the grounds for termination.
 - (2) If the grounds for termination include failure to maintain financial stability or failure to maintain a sound financial management system, the Board and the public charter school may agree to develop a plan to correct deficiencies. The plan to correct deficiencies will follow a process outlined in ORS 338.105.
 - (3) The public charter school may request a hearing with the Board in relation to a termination or a plan to correct deficiencies. The request must be made in writing and delivered to the business address of the district.
 - (4) Following a hearing, a decision reached by the Board to terminate may be appealed by the public charter school to the State Board of Education.
- c. The Board may terminate a charter immediately and close the public charter school for endangering the health or safety of the students enrolled in the public charter school under ORS 338.105(4):
 - (1) A public charter school board may request, in writing and delivered to the business address of the district, a hearing with the Board.
 - (2) Within 10 days of receiving the request for a hearing, the Board must hold a hearing on the termination.

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- (3) If the Board acts to terminate the charter following the hearing, the public charter school may appeal the decision reached by the Board to the State Board of Education.
 - (4) The public charter school will remain closed during the appeal process at the discretion of the Board unless the State Board of Education orders the Board not to terminate and to re-open the public charter school.
- d. If the charter agreement is terminated or a public charter school is closed or dissolved by the governing body of the public charter school, it shall be done only at the end of a semester and the public charter school board shall notify the district at least 180 days' prior to the proposed effective date of the termination, closure or dissolution.
 - e. If a charter agreement is terminated or a public charter school is dissolved, assets that were obtained with grant funds will be dispersed according to the terms of the grant. If the grant is absent any reference to ownership or distribution of assets of a terminated, closed or dissolved public charter school, all assets will be given to the State Board of Education for disposal.

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Corbett School District 39

Code: LBEA
Adopted: 10/21/15
Orig. Code: LBEA

Resident Student Denial for Virtual Public Charter School Attendance**

The district will by October 1, calculate the percentage of the number of students residing in the district, who are enrolled in a virtual public charter school not sponsored by the district. When the established percentage is more than three percent, the district will not approve additional students enrollment to a virtual public charter school, subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305 (2).

The district may send a notice of approval or disapproval to a parent¹ of a student who has sent a notice to the district of intent to enroll the student in a virtual public charter school not sponsored by the district (See OAR 581-026-0305 (3)). **The district may respond with an approval or disapproval to a parent within eight business days² of receipt of the notice from the parent.**

The district is only required to use data that is reasonably available to the district, including but not limited to the following for such calculation:

1. The number of students residing in the district enrolled in the schools within the district;
2. The number of students residing in the district enrolled in public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools;
4. The number of home-schooled students who reside in the district and who have registered with the educational service district; and
5. The number of students who reside in the district enrolled in private schools located within the school district.

A parent may appeal a decision of a district to not approve a student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#) [ORS 338.125](#) [OAR 581-002-0040](#)

¹ "Parent" means parent, legal guardian or person in "parental relationship" as defined in Oregon Revised Statute (ORS) 339.133.

² **If a parent does not receive a notice of approval or disapproval from the district within 14 days of sending the notice of intent to enroll to the district, the student shall be deemed approved for enrollment by the district.**

CR5/31/17 | PH

Resident Student Denial for Virtual Public Charter School Attendance** – LBEA

1-2

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[OAR 581-026-0305](#)

[OAR 581-026-0310](#)

CR5/31/17 | PH

Resident Student Denial for Virtual Public Charter School Attendance** – LBEA
2-2

Corbett School District 39

Code: JEBA
Adopted: 6/15/16
Orig. Code: JEBA

Early Entrance**

A student is considered six years of age and will be admitted into a public school if his/her sixth birthday occurs on or before September 1. A student whose sixth birthday occurs after that date may be admitted to the first grade if he/she has ~~they have~~ maintained regular attendance in any grade of a public full-time school during the entire school term.

A ~~student-child~~ will be admitted to kindergarten if his/her fifth birthday occurs on or before September 1, or is a kindergarten student transferring from a public school in another district.

Early entry into school may be allowed for a student whose needs would best be met in the school program based on an analysis by qualified professional staff of his/her ~~the child's~~:

1. Academic Achievement
2. Cognitive development;
3. Adaptive functioning
4. Social/development: Emotional functioning
5. Physical development: Psychological Interview

The superintendent shall identify screening processes and instruments which will provide a dependable assessment of the preceding criteria.

Parents will be required to pay the cost of the special testing involved.

END OF POLICY

Legal Reference(s):

[ORS 327.006](#)
[ORS 336.092](#)

[ORS 336.095](#)
[ORS 339.010](#)

[ORS 339.115](#)
[ORS 343.395](#)

↓ This process is for a child whose fifth birthday falls between September 2 and November 1. There are no exceptions to this rule.

Corbett School District 39

Code: JEBA-AR
Revised/Reviewed: 6/15/16
Orig. Code: JEBA-AR

Early Entrance

If a request for early admission to kindergarten or first grade is received by the district, the following guidelines will be used:

1. The Request for Early Entrance form must be filled out by a parent/^{guardians} The completion of this form and receipt of a formal evaluation will activate the early entry committee. Members of that committee are: kindergarten ~~of~~ first-grade teachers, the speech and language therapist, building principal(s) and the ~~director of special services;~~ ^{School Counselor}
2. The parents/^{guardians} will be made aware that it is their responsibility to secure testing by a qualified agency approved by the director of special services.

Three areas that must be tested include:

1. **Academic Achievement**
2. Cognitive (intelligence);
3. ~~Affective (social/emotional); and~~ **Adaptive functioning**
4. ~~Physical;~~ **Social/Emotional functioning**
5. **Psychological Interview**

Test scores should be in the top quartile for entering the requested grade level.

3. All information must be received by the ~~director of special services~~ ^{building principal} on or before August 1; ^{May 15}
4. The early entry committee will review the test information and the parent/^{guardians} interview forms. ~~If a student is to be considered for early entrance, the student will also be required to participate in a one-day screening/observation conducted by the district during the second week of August;~~ ^{on or before June 5}
5. The screening committee will make recommendation to the superintendent, and parents/^{guardians} will be notified by ~~the end of the third week in August;~~ ^{June 15}
6. A written appeal can be made by the parents/^{guardians} to the superintendent who may affirm, reverse or modify the early entry committee's decision. A subsequent hearing may be held with the Board if the respective decision does not meet with the approval of the parent(s). The superintendent's decision is final.

Corbett School District

A Guide to Early Entry to Kindergarten

Definition:

Early Entry to Kindergarten (EEK) refers to the process and possible placement of a student in a kindergarten program before they turn five. This process allows for children whose fifth birthday falls between September 2 and November 1 to apply for early entry. There are no exceptions to this rule. The child **MUST** turn five before November 1.

Early Entry is about kindergarten “readiness” which may be complex. There are many factors that determine readiness such as: date of birth in relation to the cutoff dates, academic levels, social and emotional maturity, and the ability to communicate with others. Children who are ready to enter kindergarten early must show an appropriate level of academic readiness and perform well on a cognitive assessment.

Process:

Parents/guardians who seek early entry for a child must begin the process online to access the EEK Application. This can be found on the Corbett Grade School Webpage. All required documents are outlined there. Once all documents are turned into the building administrator, the parents/guardians are notified and the child is scheduled for a brief interview and assessment. This usually takes between 30-45 minutes.

Using a body of evidence, a team made up of teachers, speech and language therapists, a school counselor, and a building administrator makes a recommendation either to allow for early entry or not. A summary is then written and a copy goes to the parents/guardians. The school principal makes the final decision on placement.

EEK decisions are based on the whole child and should follow these guidelines:

- EEK process has been followed
- Current achievement shows there is academic readiness
- Academic gaps will not be created as an unintended consequence
- The child’s linguistic and cultural needs are addressed
- The social/emotional well-being of the student is seriously considered
- Ability to adapt to changing environments

Timeline:

Timing is a critical factor in making decisions for incoming students. All applications must be received on or before May 15 to be considered, no exceptions. It will be the responsibility of the parents/guardians to adhere to the schedule and/or lottery deadlines.

3/3/2022

Corbett School District

Application for Early Entry to Kindergarten(EEK)

Application Steps: (must be completed on or before May 15)

1. Questionnaires and PreConference

- Complete and submit the Parent Questionnaire
 - [Parent Questionnaire](#)
- Complete and submit the Teacher/Caregiver Questionnaire (if applicable)
 - [Teacher/Caregiver Questionnaire](#)
- Interview prospective student (30-45minutes)
- Early Entry Team will review questionnaires and interview to determine
- meet with building principal

2. Outside Required Assessments:

- Families are responsible for assessments in the following areas:
 - Academic (choose one)
 - Kaufman Tests of Educational Achievement, Third Edition (KTEA-3)
 - Wechsler Individual Achievement Test, Fourth Edition (WIAT-IV)
 - Cognitive (choose one)
 - Wechsler Preschool & Primary Scale of Intelligence, Fourth Edition (WPPSI-IV)
 - Differential Ability Scales, Second Edition (DAS-II)
 - Adaptive Functioning (choose one)
 - Adaptive Behavior Assessment System, Second Edition (ABAS-II)
 - Vineland Adaptive Behavior Scales, Third Edition (Vineland-3)
 - Social-Emotional Functioning (choose one)
 - Behavior Assessment Scale for Children, Third Edition (BASC-3)
 - Child Behavior Checklist (CBCL)
 - Psychological Interview to assess the child's maturity, level of responsibility, and strengths and weaknesses.

3. Review of Application (completed on or before June 5)

- Early Entry Team meets to determine eligibility for Early Entry to Kindergarten.
 - Using a body of evidence, a team made up of teachers, speech and language therapists, a school counselor, and a building administrator makes a recommendation either to allow for early entry or not.
 - A summary is then written and a copy goes to the parents/guardians.
 - The school principal makes the final decision on placement.
- Letter is sent to parents/guardians notifying them of determination

3/3/2022



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