

AGENDA	CORBETT SCHOOL DISTRICT REGULAR SCHOOL BOARD MEETING MPB/Board Room/ZOOM-OWL 35800 E Historic Columbia River Highway Corbett, Oregon 97019	7:00 PM Tuesday, July 18, 2023
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- 1. PRELIMINARY BUSINESS
 - 1. Call to Order 3
 - 2. Review and Acceptance of Agenda
 - 3. Board Chair Report Information/Discussion
- 2. Elect Board Chair and Board Vice Chair Action Item
- 3. Approval and Extension of Minutes Action Item 7
 - 1. Designate Regular Meeting Dates, Time and Place Action Item 16
- 4. Introduction and Comments of Guests and Representatives
 - 1. Principal / Director/ Supervisor Reports
- 5. FINANCIAL REPORTS / MATTERS
 - 1. Single Audit (SEFA) for FY 2021-22 Action Item 17
 - 2. Report Information Item 38
 - 3. See 7.1
 - 4. See 7.1
 - 5. See 7.1
 - 6. See 7.1
 - 7. See 7.1
 - 8. See 7.1
 - 9. See 7.1
 - 10. See 7.1
 - 11. See 7.1
 - 12. See 7.1
 - 13. Budget Committee Vacancy Information Item 50
 - 14. See 7.1
- 6. Superintendent Fialkiewicz Report Information Item
 - 1. Enrollment/Application Process Update
 - 2. Update on Corbett School campus upgrades and/or grants
- 7. CONSENT AGENDA
 - 1. **Consent agenda **Resolution items 7.5-23** through 7.21-23**** **53**
Action Items
- 8. CURRICULUM
- 9. STUDENTS
- 10. TRANSPORTATION, BUILDINGS AND MAINTENANCE
 - 1. **RESOLUTION NO. 7.22-23 - RESOLVED** that the Board choose the five- year or the seven-year financing payment option for the BlueBird **55**

All American 84-passenger bus that was ordered and budgeted for in 2022-23.

11. CO-CURRICULAR ACTIVITIES

1. See 7.1

12. Personnel

1. See 7.1

2. See 7.1

3. See 7.1

4. See 7.1

5. See 7.1

6. Vacant Positions Information Item

7. See 7.1

13. Policy

14. Matters for the Good of the Order

15. COMING EVENTS

1. Regular School Board Meeting, Wednesday, August 16, 2023, MPB/Board Room via ZOOM/Owl, 7:00 p.m. if approved under item 3.1.

2. New hire workshop, Thursday, August 17, 2023

3. Monday-Thursday, August 21-24, 2023 - Teacher In-service and Preparation

4. Community Open House / Conference in the evening, Thursday, August 24, 2023

5. First Day of School for all students, Monday, August 28, 2023

6. Monday, September 4, 2023, Labor Day Holiday - no school

7. Friday, September 8, 2023 - School Day

8. Summer OSBA Board Conference, August 11-13, 2023 Salem Convention Center
September 21, 2023 - Fall OSBA Regional Meeting at Sheraton Portland Airport
Hotel

OSBA Annual Convention - November 10-11, 2023 - Portland Marriott Downtown
Waterfront Hotel

Please sign up with Robin for any OSBA events you wish to attend.

16. Executive Session, if needed, held pursuant to ORS 192.660 (_) (_) for the purpose of: _____

17. ADJOURNMENT

Corbett School District 39

Code: **BBBB**
Adopted: Unknown
Readopted: 10/16/97
Orig. Code(s): None

Board Member Oath of Office

New directors must qualify by taking an oath of office before assuming the duties of office. The oath of office will be in the following form:

I, _____, do solemnly swear (or affirm) that I will support the Constitution of the United States, the Constitution of the state of Oregon and the laws thereof, and the policies of the Corbett School District. I will faithfully and impartially discharge the duties of the Office of School Board Member according to the best of my ability during the term for which I have been appointed.

Signature

END OF POLICY

Legal Reference(s):

[ORS 332.005](#)

CERTIFICATE OF ELECTION

Dylan Rickert

Corbett School District 39

Director, Position 1

I, Tim Scott, Multnomah County Director of Elections, do hereby certify that at the Special Election on the 16th day of May, 2023, Dylan Rickert was duly elected to the office of Corbett School District Board.

Witness my hand and the seal this 12th day of June, 2023.



Director of Elections
Multnomah County, Oregon



CERTIFICATE OF ELECTION

Ben Byers

Corbett School District 39

Director, Position 6

I, Tim Scott, Multnomah County Director of Elections, do hereby certify that at the Special Election on the 16th day of May, 2023, Ben Byers was duly elected to the office of Corbett School District Board.

Witness my hand and the seal this 12th day of June, 2023.



Director of Elections
Multnomah County, Oregon



CERTIFICATE OF ELECTION

Leah Fredericks

Corbett School District 39
Director, Position 7

I, Tim Scott, Multnomah County Director of Elections, do hereby certify that at the Special Election on the 16th day of May, 2023, Leah Fredericks was duly elected to the office of Corbett School District Board.

Witness my hand and the seal this 12th day of June, 2023.



Director of Elections
Multnomah County, Oregon



Regular Board Meeting May 17, 2023

Board Approved _____

The Board of Trustees

Corbett School District

Corbett School District 39 - A Regular Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, May 17, 2023, beginning at 7:00 PM in the MPB/Board Room/ZOOM online. Board members present in person were; Michelle Vo, Board Chair; Bob Buttke and Todd Redfern. Board member Rebecca Bratton was not in attendance. Katey Kinnear; David Granberg and Todd Mickalson were present virtually. Also present were Administrators/staff Derek Fialikiewicz, Ed.D., Superintendent; Robin Lindeen-Blakeley, Deputy Clerk/HR Lead; Jeanne Swift, Student Services Director/Assistant Superintendent and Brie Windust, Business Office Assistant/ZOOM Moderator. Cindy Duley, Business Manager, was present virtually. Annaliese Loveland, Student Representative to the Board, was also in attendance. 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

The link below was used to join the webinar:

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

Or iPhone one-tap :

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

Or Telephone:

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

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

Webinar ID: 864 3251 0383

International numbers available: <https://us02web.zoom.us/j/kciP3KHeD>

There were approximately nine attendees online and about the same in person at the meeting.

1.1. Call to Order/Flag Salute

Michelle Vo, Board Chair, called the meeting to order at 7:00 p.m. and led the group in the flag salute.

2. Review and Acceptance of Agenda

Michelle Vo, Board Chair, announced acceptance of the agenda except that Stacy Michaelson, MESD Government Relations, under Item 5.b would speak under Item 7.2 Superintendent's Report and Dan Miley will speak at the time of the action item for Item 7.1.

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

3. Board Chair Report Information Item

Michelle Vo, Board Chair, mentioned she was playing phone tag with Kristen Miles, OSBA Board Development Specialist regarding:

a. Board Retreat/Work Session - TBD in spring and September 2023

Chair Vo reminded the Board about information in the board packet:

b. Statement of Economic Interest paperwork requirements through the OECG.

https://policy.osba.org/corbett/AB/BD_BDA%20G1.PDF

Attachments: (1)

4. Approval of Minutes Action Item

Todd Redfern moved and Bob Buttke seconded:

RESOLUTION NO. 5.102-23-RESOLVED that the Board approved the minutes of the Regular Board meeting of April 19, 2023 and the Special Board meeting of May 3, 2023.

The vote of the Board was 6-0 in favor.

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

Attachments: (2)

7:06 p.m.

5. Introduction and Comments of Guests and Representatives

a. Dan Miley, Talbot, Korvola & Warwick, LLP- see item 7.

b. Stacy Michaelson, MESD Government Relations – see item 7.2.

See policy links and description on the agenda for the information and protocols.

<https://policy.osba.org/corbett/D/DIE%20D1.PDF>

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

7:10 p.m.

c. Kathie Freund, patron, commented and gave thanks to the "A" music program and congratulated the almost 60 kids and the staff involved in the well-attended recent strings concert of GS/MS/CAPS students.

6. Principal / Director / Supervisor Reports – Dr. Fialkiewicz introduced:

a. Angela Davis, Athletic Director - Spring Sports – baseball had a 13-3 score with Portland Christian and a season 5-15, which is most wins in long time so lots of optimism for future. Track JV and V, 25 high school students to district meet. Softball at Banks with last league game on May 18. May get to host State, ranked second in district and 13th in State. Spring camps coming up for softball and baseball and summer camps for soccer, volleyball and basketball. See the athletics tab on the website. Hosting the first wrestling duo and basketball tournament here over winter break, as we have been working through facility use issues. Need people to get involved in Boosters. Job openings for head mens' basketball and head mens' track coaches. Coach Cease has made the weight room functional with the help of the 8th/9th grade class to move items. Installing a TV for film and recruited someone to fix the Cardinal mascot.

7:18 p.m.

b. Cassie Duprey, Secondary Assistant Principal - online school – A rehash of the budget meeting on May 3. We lost 4% to online academies of our own students. About \$3500 per person using Pearson Connexus in hopes of adding and \$10,000 per student and \$136,000 to Ending Fund Balance (EFB). This will require a couple of counselors and accommodations for Individualize Education Plan services (IEP's). Great opportunity as Portland Public closed their online option. Will not affect our numbers for sports with added online numbers.

Dr. Fialkiewicz spoke to Kate Pattinson, Oregon Department of Education (ODE), and she thought this was a good idea. We get full \$10,000'sh for each student and they can be integrated into certain events if they want.

c. Jeanne Swift, Assistant Principal/Student Services Director – spoke to COVID-19 and the attachment in the Board packet relaying back to three years ago with safety plans. Proof of vaccination for COVID-19 is over after June 16. Communicable disease management plan due in August.

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

Attachments: (1)

6.1. Student Representative to the Board Information Item

Anneliese Loveland reported that they were wrapping up the last of the school year. The food and venue for the prom was awesome. Spring fling not as well attended due to close dates for dances, but PJ themed and best dancer awarded. On May 18 Robotics will have event in gym from 4:00 – 6:00 p.m. and community is invited. May 17 was the last student cardinal assembly.

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

7. Financial Reports/Matters

Cindy Duley, Business Manager, passed to Dan Miley, Talbot, Korvola & Warwick, LLP. - the partner that filled in for Tim Gillette and reported to the Board. The financial statements were in the Board packet. First section is the clean opinion on no material misstatements and a couple more reports. Management discussion is comparative and analysis on page 7, then statements. District under Governmental Accounting Standards Board (GASB). See the short-term leases footnotes following financial statements. Generally accepted auditing standards and in general compliance with Oregon. Material weakness in internal control and part of single audit package communication, as a lot of things still not corrected. Reconciliations not being reviewed, untimely, late entries. More work for the District. Question regarding Board letter not shared with public and estimated capital assets and liabilities like PERS have significant impacts with internal controls.

Ms. Vo asked about page 70 and discussions/concerns followed.

Mr. Miley said it will be in the single audit package, trying to reconcile years and do clean up. District's Account Receivables (AR) federal and state grants were out of time frame, so they were written off. Findings for balance sheets should be monthly and can identify them.

7:43 p.m.

Cindy Duley, Business Manager, said the information in the packet on financial report. There are six points to make about what just came up. Cash crunch is over for the January through May SSF payments, etc. of \$4.4 million now received and will get us through payroll after audit done by TKW April 30. The communication letter to the Board was shared on the same day received and not a public document. \$859,000 approved and claimed today on OSCIM grant and will be cleaned up with construction financing. EFB for 2021-22 only item year to year for cash flow. Page 13 of audit shows about \$100,000 shy of anticipation for General Fund (GF) as now part of Fund 09 balance sheet (\$2,353,262). The leases and documents for 2022-23 will include the School Based Mental Health (SBMH) grant/lease and requirement for IT leases and review process. Page 70 supplemental budget for excess of appropriations for 2022-23 in June board packet. PERS better improves our net position and not our investment. Lots of changes. Conversation with Doana Anderson, Director MESD Business Services, for major assets and liabilities, and not a new item. Write offs in 2015-16, but are mostly from 2017-18. Single audit is underway and expected by July 30, and also working with TKW daily. June financials will show true up reports with audit. The approved budget from May 3 going to TSCC on May 18. Audit RFP to go to Dr. Fialkiewicz for approval within the week of May 18-25. Further process suggestions to come from TKW.

7:53 p.m.

Dr. Fialkiewicz addressed the May adjustment question. The May SSF with high cost disability is approximately \$256,000 plus adjustment from prior year subtracting about \$213,000. Process is set up by rule and followed to the letter, so doubt there will be a

restatement, but more clarity in June, and adding \$87,000 left in SSF from prior year allocation.

Board discussion.

7.1. Audited Financials from 2021-2022 Action Item

Todd Redfern moved and Bob Buttke seconded:

RESOLUTION NO. 5.103-23 - RESOLVED that the Board accepted the 2021-2022 audited financial statements as presented at the meeting and attached to the Board agenda/packet.

The vote of the Board was 6-0.

Attachments: (1)

7:57 p.m.

7.2. Report Information Item

Presenter: Derek Fialkiewicz, Ed.D. - Superintendent and Cindy Duley, Business Manager

Attachments: (3)

Stacy Michaelson, MESD Government Relations, reported virtually, about business in Salem and the legislative requirement by constitution to be finished by June 25. The May RV for coming biennium went to co-chairs for final budgets. RV expected to be up by \$2 Billion over the 2022-23 and 2023-25 biennium's due to increased tax RV in current biennium. \$10.3 billion needed for education but \$9.9 billion now sitting in Ways and Means committee. A gap of \$400 Million. Corporate kicker with under \$300 Million to go into K-12 spread, and hope for the additional add to get there. Time will tell as Senate Republicans walked out again. So long as quorum is denied, no budgets get passed. Affecting Special Education (SPED) is SB 829 out of House on May 17, which will affect longer days, cost increases, additional IEP's and bargaining if passed. Other bills mentioned were HB 3199 for P.E. minutes, HB 3584 for security partnership with law enforcement and SB 292, regarding SEI changes which was not scheduled for a public hearing on May 11 (good news). A handout was shared on screen about a list of some bill tracking.

Board discussion.

8:11 p.m.

8. Superintendent Fialkiewicz Report Information Items

Presenter: Derek Fialkiewicz, Ed.D., Superintendent

Description: Goals for 2022-23

1. **Aligning for Student Success**
 1. **ODE plan integrating six different ODE initiatives**
 2. **Drive Corbett 5-year Plan**
 3. **Include student, staff, family, community, and board input.**

4. **Complete by February 2023; Presented to the Board for vote March 2023**
2. **#OneCorbett**
 1. **Bringing the Corbett community together through the schools.**
 2. **Including the community in various district events**
 3. **Aligning efforts K-12**
 3. **Promote CSD in the community and beyond**
 1. **Use social media to promote the amazing things happening in classrooms, sports, activities, etc.**
 2. **Remind everyone what makes Corbett great.**
<https://policy.osba.org/corbett/C/CBG%20G1.PDF>

8.1. Enrollment Numbers

Derek Fialkiewicz, Ed.D., Superintendent- announced on May 17, 1046, down a little bit over the last few weeks. More students out, not in, this time of year.

Talked at last Board meeting and budget meeting about two sixth grade classrooms to move buildings. CAPS not capable of housing, as room needs sink and restroom and staff would be new. Preschool on pause with new start up in Corbett.

Board discussion.

Ms. Swift announced there is still Early Childhood SPED program in place (through David Douglas SD).

Ms. Loveland asked about high school students as they were helping in the preschool previously.

Dr. Fialkiewicz suggested they may be able to help, but there would be transportation issues to consider.

<https://policy.osba.org/corbett/KL/LBE%20R%20D1.PDF>

<https://policy.osba.org/corbett/F/FBB%20D1.PDF>

Attachments: (1)

8.2. Corbett School Campus Upgrades and / or Grants

Presenter: Derek Fialkiwicz, Ed.D., Superintendent – explained that Kathy Childress, Secondary Principal, came up with idea to expand current program. Changes to entrances and exits in high school gym for the program, so going out to bid. We have two and are waiting for one more, hoping to do work from June 1-30 for deadline.

Scope of expansion at next board meeting.

Ms. Loveland asked if this is Mr. Goude's room.

Dr. Fialkiewicz answered that it is his classroom and hallway with a wall and two windows.

Ms. Childress said there is also extra equipment being purchased.

approves them.

11. STUDENTS

Derek Fialkiewicz, Ed.D., Superintendent-mentioned that during the week of May 8 that (CHAMPS) Corbett High Association of Mamas and Papas of Seniors, brought an ice cream truck on campus. Lots of excitement about that and the high school assembly on May 17. Kathleen Childress and Dr. Fialkiewicz almost won the hungry, hungry hippo competition. The seniors paraded through the grade school and at CAPS for students to aspire to. Senior Graduation ceremony upcoming to include fireworks, and excitement for their future.

12. TRANSPORTATION, BUILDINGS AND MAINTENANCE

Presenter: Derek Fialkiewicz, Ed.D., Superintendent-spoke about the last budget meeting and this being the last year to purchase a bus on previous schedule. Dr. Fialkiewicz spoke to Todd Williams about the \$170,000 in budget for a new bus. It is only about 30% the first year, so adding another bus is not prohibitive. Do we put on hold because we have enough buses and with one more year of requirements for diesel bus upgrades that may change? Next month vote to move forward or wait for electric buses with movement in that direction? There is a grant out for electric bus and charging facility to supplement the difference of diesel.

12.1. Emergency Assistance Agreement for 2023-2025 Action Item

Derek Fialkiewicz, Ed.D., Superintendent spoke to this agreement for help.
Board discussion.

Dr. Fialkiewicz said this may be to support only PPS, so not opposed, but turned MESD down.
Board did not have enough information to proceed.

A motion to table the motion until June 21, 2023 at 7:00 p.m. was made by Michelle Vo or Todd Redfern and seconded by Bob Buttke.

~~**RESOLUTION NO. 5.115-23 -- RESOLVED** that the Board approve the Omnibus Agreement for Emergency Assistance for 2023-2025 as attached in the Board packet.~~

Attachments: (1)

The board voted 6-0 to table.

Dr. Fialkiewicz will get someone to talk about this more next month.

13. PERSONNEL

Derek Fialkiewicz, Ed.D., Superintendent announced:

Kuwaiola Ahina, .85 FTE SPED Asst. I, to .50 FTE SPED Asst. II/.50 FTE SBMH

Administrative Assistant, effective August 17, 2023.

<https://policy.osba.org/corbett/G/GB%20D1.PDF>

Dr. Fialkiewicz read aloud:

13.1. Vacant Positions: Substitute Custodian, Substitute Bus Driver, .4 FTE Bus Driver, 1.00 FTE 8th-12th Grade HS Special Education Teacher 2023-24, 1.00 FTE GS Counselor 2023-24, 1.0 FTE SPED Secretary/School Health Assistant 2023-24, K-2 CAPS Teacher 2023-24, Corbett High School Head Men's Basketball Coach 2023-24, and Corbett High School Head Track Coach 2023-24.

13.2. See Consent Agenda items under 13.2-13.11

14. POLICY

Presenter: Derek Fialkiewicz, Ed.D., Superintendent – calendar for 2022-23 redone for purple box and May 24 date.

14.1. School Academic Calendar for 2022-2023 Action Item

Todd Redfern moved and Bob Buttke seconded:

RESOLUTION NO. 5.116-23 - RESOLVED that the Board reapproved the proposed school calendar for 2022-2023 as attached in the Board packet.

The vote of the board was 6-0.

15. COMING EVENTS

Michelle Vo, Board Chair announced: May 18, robotics in gym,

Wednesday, May 24- Last day for Seniors and MS Portfolio Night

Monday, May 29 - Memorial Day Holiday - no school

Tuesday, May 30 - GS Portfolio Night

Wednesday, May 31 - HS Graduation and CAPS Portfolio Night

Friday, June 2 - Last Day of School

Monday, June 5 - Inservice, Staff Recognition?

Monday, June 19 - Juneteenth Holiday for 12-month employees

Wednesday, June 21 - Public Hearing of the Budget and Regular Board Meeting, 7:00 p.m. MPB or via ZOOM-Owl

https://policy.osba.org/corbett/I/IC_ICA%20D1.PDF

Attachments: (1)

16. MATTERS FOR THE GOOD OF THE ORDER

a. Michelle Vo announced she may not be at the meeting in June because she is in Mexico.

b. Todd Mickalson announced that baseball game just ended.

c. Katey Kinnear said Mason's team won.

17. ADJOURNMENT- The Board adjourned at 8:41 p.m.

051723 board minutes

**CORBETT SCHOOL DISTRICT NO.39
BOARD OF DIRECTORS
MEETING DATES
2023-2024**

3rd Wednesday of the month schedule except where noted*

Jul 18, 2023*	JANUARY 17
AUGUST 16	FEBRUARY 21
SEPTEMBER 20	MARCH 13*
OCTOBER 18	APRIL 17
NOVEMBER 15	MAY 15
DECEMBER 20	JUNE 19

Meetings will be held at 7:00 p.m. in the Corbett MPB/Board Room and via ZOOM online. Place, dates and time are subject to change, and notification will be provided, if a change should occur.

Board approved _____

Meeting31.docx

CORBETT SCHOOL DISTRICT NO. 39
Multnomah County, Oregon

Schedule of Expenditures of Federal Awards
And Related Reports

Year Ended June 30, 2022

	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 30, 2023.

Report on 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 (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the *Schedule of Findings and Questioned Costs*, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the *Schedule of Findings and Questioned Costs* as item 2022-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the *Schedule of Findings and Questioned Costs* as item 2022-002 to be a significant deficiency.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (Continued)**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the *Schedule of Findings and Questioned Costs*. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Talbot, Kowala & Warwick LLP

Portland, Oregon
April 30, 2023



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Corbett School District No. 39 (the District's) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2022. The District's major federal program is identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster for the year ended June 30, 2022.

Basis for Qualified Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on the Child Nutrition Cluster

As described in the accompanying *Schedule of Findings and Questioned Costs*, the District did not comply with requirements regarding the Child Nutrition Cluster as described in finding numbers 2022-007 for Procurement and 2022-008 for Reporting.

Compliance with such requirements is necessary, in our opinion for the District to comply with the requirements applicable to that program.

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* as items 2022-003, 2022-004, 2022-005, 2022-006, 2022-007, and 2022-008 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the internal control over compliance findings identified in our compliance audit described in the accompanying *Schedule of Findings and Questioned Costs*. The District’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated April 30, 2023 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on those financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Talbot, Kowala & Warwick LLP

Portland, Oregon
June 30, 2023

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

<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	\$ 127,161
National School Lunch Program (NSLP)	10.555	n/a	263,338
NSLP Supply Chain Assistance	10.555	n/a	23,709
NSLP Donated Commodities	10.555	n/a	<u>17,523</u>
Total Child Nutrition Cluster			<u>431,731</u>
P-EBT Administrative Costs Grants	10.649	n/a	<u>614</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>432,345</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:			
Voluntary School and Child Care Lead Testing and Reduction Grant Program	66.444	70989	<u>8,400</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:			
Special Education Cluster (IDEA)			
COVID-19 Special Education Grants to States	84.027	68345	41,064
Special Education Grants to States	84.027	56621	<u>156,248</u>
Special Education Grants to States Total			<u>197,312</u>
COVID-19 Special Education Preschool Grants	84.173	69127	1,534
Special Education Preschool Grants	84.173	68883	<u>2,573</u>
Special Education Preschool Grants to States Total			<u>4,107</u>
Total Special Education Cluster (IDEA)			<u>201,419</u>
Title I Grants to Local Educational Agencies	84.010	582535	65,048
Supporting Effective Instruction State Grants	84.367	67378	13,137
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>76,204</u>
TOTAL PASSED THROUGH OREGON DEPARTMENT OF EDUCATION			<u>365,808</u>
PASSED THROUGH OREGON DEPARTMENT OF HEALTH SERVICES:			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	154900	<u>19,792</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>385,600</u>
FEDERAL FINANCIAL ASSISTANCE GRAND TOTAL			<u><u>\$ 826,345</u></u>

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

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, 2022. 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.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

• Material weakness(es) identified? Yes X No

• Significant deficiency(ies) identified? Yes X No

Noncompliance material to financial statements noted? Yes No X

Federal Awards

Internal control over major federal programs:

• Material weakness(es) identified? Yes X No

• Significant deficiency(ies) identified? Yes No X

Type of auditor's report issued on compliance for major federal programs:

Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes X No

Identification of major federal programs:

Assistance Listing Number(s) ***Name of Federal Program or Cluster***

10.553, 10.555 Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No X

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2022-001

Criteria: The District has the responsibility for establishing and maintaining effective internal control over financial reporting.

Condition: A lack of complete and timely reconciliations, considered to be material weakness in controls over financial reporting, was identified.

Cause: The cause appears to be related to turnover in accounting personnel that left the District with only one individual to record and/or process certain transactions.

Effect or potential effect: Two adjusting entries, a \$129,898 adjustment to capital assets and a \$689,403 adjustment to accrued payroll in the General Fund, were identified as a result of audit procedures. The lack of complete and timely reconciliations has the potential to allow a material misstatement due to error or fraud.

Context: The lack of complete and timely reconciliations was identified during inquiries to obtain an understanding of internal controls and while performing audit procedures over account balances.

Recommendation: The District should implement policies and procedures to ensure complete and timely reconciliations are performed to prevent or detect and correct a material misstatement.

Views of responsible officials: The District understands and concurs with this finding.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (continued)

Finding 2022-002

Criteria: The District has the responsibility for establishing and maintaining effective internal control over financial reporting.

Condition: A lack of controls over the receipt and tracking of student activity funds considered to be a significant deficiency in controls over financial reporting, was identified.

Cause: The cause appears to be related to turnover in accounting personnel that left the District with only one individual to record and/or process certain transactions.

Effect or potential effect: No necessary adjusting entries were identified as a result of audit procedures. However, the lack of controls over the receipt and tracking of student activity funds could allow a material misstatement to occur due to error or fraud.

Context: The lack of controls over the receipt and tracking of student activity funds was identified during inquiries to obtain an understanding of internal controls and while performing audit procedures over account balances.

Recommendation: The District should implement policies and procedures over the receipt and tracking of student activity funds to prevent or detect and correct a material misstatement.

Views of responsible officials: The District understands and concurs with this finding.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2022-003

<i>Federal program:</i>	Child Nutrition Cluster (CFDA 10.553, 10.555)
<i>Criteria:</i>	Per Title 2, Subtitle A, Chapter II, Subpart D, Section 202.303 (a), a non-Federal entity must "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."
<i>Condition:</i>	A material weakness in controls over compliance was identified for controls over compliance requirement E from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over eligibility determinations were found not to be implemented.
<i>Cause:</i>	Oversights by administrative staff, which may have been due to a lack of familiarity with the eligibility determination software and processes utilized by the District.
<i>Effect or potential effect:</i>	A lack of effective internal controls over compliance for eligibility determinations could cause ineligible children to receive the subsidy
<i>Questioned costs:</i>	No known or estimated questioned costs identified.
<i>Context:</i>	Out of a population of 242 eligibility determinations subjected to sampling, 25 samples were selected. Of the 25 eligibility determinations selected, none showed evidence of review.
<i>Recommendation:</i>	The District should develop and implement policies and procedures to ensure that all eligibility determinations are reviewed in a timely manner and documented appropriately.
<i>Views of responsible officials:</i>	The District understands and concurs with this finding.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2022-004

<i>Federal Program:</i>	Child Nutrition Cluster (CFDA 10.553, 10.555)
<i>Criteria:</i>	Per Title 2, Subtitle A, Chapter II, Subpart D, Section 202.303 (a), a non-Federal entity must "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."
<i>Condition:</i>	A material weakness in controls over compliance was identified for controls over compliance requirement I(b) from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over suspension and debarment determinations were found not to be implemented.
<i>Cause:</i>	Oversights by administrative staff, which may have been due to a lack of familiarity with the process of checking suspensions and debarments utilized by the District.
<i>Effect or potential effect:</i>	A lack of effective internal controls over compliance for suspension and debarment determinations could cause ineligible vendors to receive payments from federal funds.
<i>Questioned costs:</i>	No known or estimated questioned costs identified.
<i>Context:</i>	Out of a population of 14 vendors paid using Child Nutrition Cluster funds subjected to sampling, 4 samples were selected. Of the 4 vendors selected, none had evidence that the suspension and debarment determinations were reviewed.
<i>Recommendation:</i>	The District should develop and implement policies and procedures to ensure that all suspension and debarment determinations are reviewed in a timely manner and documented appropriately.
<i>Views of responsible officials:</i>	The District understands and concurs with this finding.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2022-005

<i>Federal program:</i>	Child Nutrition Cluster (CFDA 10.553, 10.555)
<i>Criteria:</i>	Per Title 2, Subtitle A, Chapter II, Subpart D, Section 202.303 (a), a non-Federal entity must "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."
<i>Condition:</i>	A material weakness in controls over compliance was identified for controls over compliance requirement L from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over reporting were found not to be implemented.
<i>Cause:</i>	Oversights by administrative staff, which may have been due to a lack of familiarity with the process of compiling and submitting reports, as well as difficulties adjusting to process changes related to the pandemic and its effects on the District.
<i>Effect or potential effect:</i>	A lack of effective internal controls over compliance for reporting could cause incorrect meal numbers to be reported, leading to the district receiving a higher or lower reimbursement than they should have received.
<i>Questioned costs:</i>	No known or estimated questioned costs identified.
<i>Context:</i>	Out of a population of 12 monthly reimbursement reports filed for the year ended June 30, 2022, 4 samples were selected. Of the 4 monthly reimbursement reports, none had evidence of review.
<i>Recommendation:</i>	The District should develop and implement policies and procedures to ensure that all monthly reimbursement reports are reviewed in a timely manner and documented appropriately.
<i>Views of responsible officials:</i>	The District understands and concurs with this finding.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2022-006

<i>Federal program:</i>	Child Nutrition Cluster (CFDA 10.553, 10.555)
<i>Criteria:</i>	Per Title 2, Subtitle A, Chapter II, Subpart D, Section 202.303 (a), a non-Federal entity must "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."
<i>Condition:</i>	A material weakness in controls over compliance was identified for controls over compliance requirement N.1 from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over eligibility verification were found not to be implemented.
<i>Cause:</i>	Oversights by administrative staff, which may have been due to a lack of familiarity with the eligibility verification software and processes utilized by the District.
<i>Effect or potential effect:</i>	A lack of effective internal controls over compliance for eligibility verification could cause ineligible children to receive the subsidy.
<i>Questioned costs:</i>	No known or estimated questioned costs identified.
<i>Context:</i>	The 1 eligibility verification performed by the District had no evidence of review.
<i>Recommendation:</i>	The District should develop and implement policies and procedures to ensure that all eligibility verifications are reviewed in a timely manner and documented appropriately.
<i>Views of responsible officials:</i>	The District understands and concurs with this finding.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2022-007

<i>Federal program:</i>	Child Nutrition Cluster (CFDA 10.553, 10.555)
<i>Criteria:</i>	Per Title 2, Subtitle A, Chapter II, Subpart D, Section 202.318 (a), a non-Federal entity must "have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327."
<i>Condition:</i>	An instance of noncompliance was identified over compliance requirement I(a) from the 2022 Office of Management and Budget (OMB) Compliance Supplement. The District does not have a documented procurement policy.
<i>Cause:</i>	Oversights by administrative staff, which may have been due to a lack of familiarity with procurement policies and the requirements of receiving and administering federal funding.
<i>Effect or potential effect:</i>	A lack of a documented procurement policy for purchases using federal funds could cause a contract or purchase to be made in an improper manner.
<i>Questioned costs:</i>	No known or estimated questioned costs identified.
<i>Context:</i>	There were 245 nonpayroll expenditures, totaling \$205,924.67, that were made by the District without a documented procurement policy.
<i>Recommendation:</i>	The District should develop and implement a formal procurement policy consistent with Federal, State, and local laws and regulations.
<i>Views of responsible officials:</i>	The District understands and concurs with this finding.

CORBETT SCHOOL DISTRICT NO. 39

Multnomah County, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2022-008

Federal program: Child Nutrition Cluster (CFDA 10.553, 10.555)

Criteria: Per Title 7, Subtitle B, Chapter II, Subpart A, Section 210.8 (a).5, a school food authority must "maintain on file, each month's Claim for Reimbursement and all data used in the claims review process, by school. Records shall be retained as specified in § 210.23(c) of this part."

Condition: An instance of noncompliance was identified over compliance requirement L from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Recordkeeping of the daily supporting documentation for the monthly claims was found to not be in compliance with federal requirements.

Cause: Oversights by administrative staff, which may have been due to a lack of familiarity with the process of compiling and submitting reports, as well as difficulties adjusting to process changes related to the pandemic and its effects on the District.

Effect or potential effect: A lack of proper recordkeeping over the number of meals reported for the Child Nutrition Cluster could cause incorrect meal numbers to be reported, causing an over or under claim on reimbursement.

Questioned costs: No known or estimated questioned costs identified.

Context: Out of a population of 12 monthly reimbursement reports filed for the year ended June 30, 2022, 4 samples were selected. Of the 4 monthly reimbursement reports, all were supported by daily consolidation sheets, but those sheets did not have the original tally sheets available as support.

Recommendation: The District should develop and implement policies and procedures to ensure that all original daily meal counts and tallies used to support reimbursement reports are maintained for the appropriate amount of time.

Views of responsible officials: The District understands and concurs with this finding.



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
N0.39**

July 19, 2023

Oregon Secretary of State, Audits Division
255 Capitol St. NE, Suite #500
Salem, OR 97310

Plan of Action for Corbett School District

The Corbett School District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2022. The audit was completed by the independent auditing firm Talbot, Korvola and Warwick, LLP and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on July 18, 2023, as indicated by signatures below.

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

1. Deficiency 2022-001 – Material Weakness – Capital asset and accrued payroll reconciliations
 - a. A lack of complete and timely reconciliations, considered to be material weakness in controls over financial reporting, was identified. The District should implement policies and procedures to ensure complete and timely reconciliations are performed to prevent or detect and correct a material misstatement.
 - b. Plan of Action: District will review the capital asset reporting methodology and payroll liability reconciliation process.
 - c. Timeframe: Summer 2023
2. Deficiency 2022-002 – Significant Deficiency – Student Activities Recordkeeping
 - a. A lack of controls over the receipt and tracking of student activity funds considered to be a significant deficiency in controls over financial reporting, was identified. The District should implement policies and procedures over the receipt and tracking of student activity funds to prevent or detect and correct a material misstatement.
 - 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 a low risk, conventionally undertaken by school districts. The risk is mitigated by monthly activity reports to each budget-holder, allowing the timely resolution of questions on erroneous or missing items, and by daily reporting on cash account balance 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. The District will continue to monitor internal controls best practices and apply separation of duty principals whenever possible. No further action shall be taken.
 - c. Timeframe: July 18, 2023

3. Deficiency 2022-003 – Material Weakness – Eligibility Determination
 - a. A material weakness in controls over compliance was identified for controls over compliance requirement E from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over eligibility determinations were found not to be implemented. The District should develop and implement policies and procedures to ensure that all eligibility determinations are reviewed in a timely manner and documented appropriately.
 - b. Plan of Action: The District will develop procedures to ensure all eligibility determinations are reviewed timely and documented appropriately by an administrator.
 - c. Timeframe: Beginning August 2023
4. Deficiency 2022-004 – Material Weakness – Federal Vendor Status Check
 - a. A material weakness in controls over compliance was identified for controls over compliance requirement I(b) from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over suspension and debarment determinations were found not to be implemented. The District should develop and implement policies and procedures to ensure that all suspension and debarment determinations are reviewed in a timely manner and documented appropriately.
 - b. Plan of Action: The District is implementing new protocols to ensure vendors receiving federal dollars are appropriately vetted for suspension or debarment, using SAM.gov.
 - c. Timeframe: New protocols are underway to be established for school year 2023-24.
5. Deficiency 2022-005 – Material Weakness – Evidence of Review Needed
 - a. A material weakness in controls over compliance was identified for controls over compliance requirement L from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over reporting were found not to be implemented. The District should develop and implement policies and procedures to ensure that all monthly reimbursement reports are reviewed in a timely manner and documented appropriately.
 - b. Plan of Action: The District will implement internal controls to address the need for additional oversight of monthly meal reimbursement reports.
 - c. Timeframe: August 2023
6. Deficiency 2022-006 – Material Weakness – Eligibility Verification Review
 - a. A material weakness in controls over compliance was identified for controls over compliance requirement N.1 from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Controls over eligibility verification were found not to be implemented. The District should develop and implement policies and procedures to ensure that all eligibility verifications are review in a timely manner and documented appropriately.
 - b. Plan of Action: The District will develop procedures to ensure all eligibility verifications are reviewed timely by an administrator and documented appropriately.
 - c. Timeframe: August 2023
7. Deficiency 2022-007 – Instance of Noncompliance – Procurement Policy
 - a. An instance of noncompliance was identified over compliance requirement 1(a) from the 2022 Office of Management and Budget (OMB) Compliance Supplement. The District does not have a documented procurement policy. The District should develop and implement a formal procurement policy consistent with Federal, State, and local laws and regulations.
 - b. Plan of Action: The District will undertake a review of best practices regarding procurement policy and will advance resulting recommendations.
 - c. Timeframe: Fiscal year 2023-24

8. Deficiency 2022-008 – Instance of Noncompliance – Meal County Tally
 - a. An instance of noncompliance was identified over compliance requirement L from the 2022 Office of Management and Budget (OMB) Compliance Supplement. Recordkeeping of the daily supporting documentation for the monthly claims was found to not be in compliance with federal requirements. The District should develop and implement policies and procedures to ensure that all original daily meal counts and tallies used to support reimbursement reports are maintained for the appropriate amount of time.
 - b. Plan of Action: The District will review, develop and implement procedures to provide the required reporting.
 - c. Timeframe: Fiscal year 2023-24

Corrective Action Plan Adoption Signatures

Corbett SD Board Chair, Michelle Vo

Superintendent, Dr. Derek Fialkiewicz

This plan is to be adopted by the Board through motion or resolution on July 18, 2023 and submitted to the Secretary of State within 30 days of the filing of the audit report.

An official copy of approved meeting minutes where the plan was adopted with clear indication of adoption must be provided to the Secretary of State along with this signed document.

Corbett School District
Financial Report to the Board of Directors
Tuesday, July 18, 2023

This report includes all expenses recorded through June 30, 2023, and revenue that has been recorded to date. As we close the fiscal year, additional expenses and revenue will be recorded, including any property tax receipts, interest earnings, grant receipts, and p-card expenses.

The 2023-24 Adopted Budget has been filed with TSCC and the tax levy has been sent to the county assessor. Reporting on the 2023-24 year will commence in August.

The RFP for Audit Services has been posted, with responses requested 7/28/23. We are seeking audit services for fiscal year end 2023 to 2025.

TKW completed the Single Audit for 2021-22 on June 30. You will see the document and the response as a separate item.

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
- FF&C Loan
- GO Bond 2021
- OSCIM Grant
- GO Bond Debt Service
- Energy Projects

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 June 30, 2023

Summary of Budget and Actual Expenditures by Fund and Major Function

Current Budget vs Actual Total Expenses	Current Budget	Jun 30 2023 YTD Actuals	Jun 30 2023 Balance
Fund: 01 General Fund			
1000 Instruction	8,044,251	7,992,920	51,331
2000 Support Services	5,470,148	5,170,575	299,573
3000 Enterprise & Community Services	131,130	118,767	12,363
4000 Facilities Acquisition/Construction	2,038,074	2,819,611	(781,537)
5100 Debt Service	296,742	152,346	144,396
5200 Transfers Out	240,995	-	240,995
6000 Contingencies	89,082	-	89,082
Fund: 01 General Fund Total	16,310,422	16,254,220	56,202
Fund: 02 Food Services Fund			
3000 Enterprise & Community Serves	442,000	320,216	121,784
Fund: 02 Food Services Fund Total	442,000	320,216	121,784
Fund: 03 Federal Funds			
1000 Instruction	454,949	504,722	(49,773)
2000 Support Services	762,080	130,249	631,831
5100 Debt Service	117,000	58,508	58,492
5200 Transfers Out	91,990	-	91,990
6000 Contingencies	311,004	-	311,004
Fund: 03 Federal Funds Total	1,737,023	693,479	1,043,544
Fund: 04 Student Investment Account			
1000 Instruction	639,439	558,798	80,641
2000 Support Services	226,431	179,932	46,499
Fund: 04 Student Investment Account Total	865,870	738,729	127,141
Fund: 09 GO Bond 2021			
2000 Support Services	43,876	-	43,876
4000 Facilities Acquisition/Construction	476,124	8,015	468,109
Fund: 09 GO Bond 2021 Total	520,000	8,015	511,985
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	14,000	-	14,000
Fund: 20 Energy Projects Fund Total	14,000	-	14,000
Fund: 11 Debt Service Fund			
5100 Debt Service	380,295	31,115	349,180
Fund: 11 Debt Service Fund Total	380,295	31,115	349,180
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	24,569,610	18,045,775	2,523,835

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

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
Property Taxes	1,990,568	2,009,747	101%	2,025,100	2,029,883	1,831,518	90%
State School Fund	9,761,702	9,695,017	99%	9,812,587	9,960,785	10,068,068	103%
Local Sources	347,226	309,341	89%	441,000	257,710	276,560	63%
Intermediate Sources	200,128	128	0%	201,200	200,700	-	0%
State Sources	759,322	248,248	33%	856,760	1,116,565	836,927	98%
Federal Sources	83,407	464	1%	49,172	215,662	25,315	51%
Total Revenues	13,142,353	12,262,945	93%	13,385,819	13,781,305	13,038,387	97%
Expenditures							
Salaries	7,011,041	5,877,652	84%	7,079,031	7,250,460	6,339,791	90%
Associated Payroll	4,139,354	3,251,170	79%	3,521,838	4,240,610	3,710,628	105%
Purchased Services	1,639,539	1,192,736	73%	1,703,386	1,558,297	1,177,967	69%
Supplies & Materials	671,068	621,247	93%	886,293	723,012	488,518	55%
Capital Outlay	38,521	(126)	0%	146,750	197,276	26,277	18%
Debt Service	269,186	246,304	91%	296,742	253,299	148,178	50%
Other Objects	318,834	312,559	98%	308,231	321,714	282,333	92%
Contingency	-	-	-	89,082	-	-	-
Total Expenditures	14,087,543	11,501,543	82%	14,031,353	14,544,668	12,173,691	87%
Other Sources (Uses)							
Other Sources	-	-	-	195,000	251,000	-	0%
Transfer In	25,000	-	0%	45,995	-	-	-
Transfer Out	(17,197)	-	0%	(240,995)	-	-	-
Total Other Sources (Uses)	7,803	-	0%	-	251,000	-	
Change in Fund Balance	(937,387)	761,402		(645,535)	(512,363)	864,696	
Fund Balance - Beginning	2,251,427	2,251,426		1,305,722	3,695,523	1,314,040	
Fund Balance - Ending	1,314,040	3,012,827		660,187	3,183,160	2,178,736	

	FY 2021-22	FY 2022-23	Variance	% Change
YTD Revenues				
Property Taxes	2,009,747	1,831,518	(178,228)	-9%
State School Fund	9,695,017	10,068,068	373,050	4%
Local Sources	309,341	276,560	(32,781)	-11%
Intermediate Sources	128	-	(128)	-100%
State Sources	248,248	836,927	588,678	237%
Federal Sources	464	25,315	24,851	5358%
Total Revenues	12,262,945	13,038,387	775,442	6%

	FY 2021-22	FY 2022-23	Variance	% Change
YTD Expenditures				
Salaries	5,877,652	6,339,791	462,138	8%
Associated Payroll	3,251,170	3,710,628	459,458	14%
Purchased Services	1,192,736	1,177,967	(14,769)	-1%
Supplies & Materials	621,247	488,518	(132,729)	-21%
Capital Outlay	(126)	26,277	26,402	-21019%
Debt Service	246,304	148,178	(98,126)	-40%
Other Objects	312,559	282,333	(30,226)	-10%
Total Expenditures	11,501,543	12,173,691	672,148	6%

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

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
State School Fund	-	-		2,000	2,000	-	0%
Local Sources	985	743	75%	120,000	53,466	62,949	52%
State Sources	3,984	3,250	82%	4,000	7,006	6,749	169%
Federal Sources	396,988	294,663	74%	121,000	269,027	130,135	108%
Total Revenues	401,957	298,656	74%	247,000	331,499	199,833	81%
Expenditures							
Salaries	86,970	85,187	98%	132,883	95,882	88,270	66%
Associated Payroll	54,856	52,277	95%	62,299	68,919	59,047	95%
Purchased Services	17,538	15,607	89%	6,000	39,380	26,912	449%
Supplies & Materials	185,041	144,424	78%	237,318	137,743	117,343	49%
Debt Service	-	(696)		-	-	(3,196)	
Other Objects	3,345	1,779	53%	3,500	2,015	1,425	41%
Total Expenditures	347,750	298,577	86%	442,000	343,939	289,802	66%
Other Sources (Uses)							
Transfer In	2,197	-	0%	195,000	-	-	
Total Other Sources (Uses)	2,197	-	0%	195,000	-	-	
Change in Fund Balance	56,404	79		-	(12,440)	(89,969)	
Fund Balance - Beginning	8,879	8,879		65,284	208,573	65,283	
Fund Balance - Ending	65,283	8,958		65,284	196,133	(24,686)	

YTD Revenues	FY 2021-22	FY 2022-23	Variance	% Change
Local Sources	743	62,949	62,206	8371%
State Sources	3,250	6,749	3,499	108%
Federal Sources	294,663	130,135	(164,527)	-56%
Total Revenues	298,656	199,833	(98,823)	-33%

YTD Expenditures	FY 2021-22	FY 2022-23	Variance	% Change
Salaries	85,187	88,270	3,084	4%
Associated Payroll	52,277	59,047	6,770	13%
Purchased Services	15,607	26,912	11,306	72%
Supplies & Materials	144,424	117,343	(27,080)	-19%
Debt Service	(696)	(3,196)	(2,500)	359%
Other Objects	1,779	1,425	(354)	-20%
Total Expenditures	298,577	289,802	(8,775)	-3%

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

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
Local Sources	543	543	100%	-	-	-	
Federal Sources	615,764	-	0%	1,259,988	813,644	165,486	13%
Total Revenues	616,307	543	0%	1,259,988	813,644	165,486	13%
Expenditures							
Salaries	165,221	186,668	113%	470,134	478,358	352,079	75%
Associated Payroll	121,058	105,962	88%	245,404	250,826	175,404	71%
Purchased Services	4,751	8,092	170%	131,254	3,078	51,383	39%
Supplies & Materials	32,493	46,142	142%	56,198	70,913	24,337	43%
Capital Outlay	13,577	-	0%	-	-	-	
Other Objects	249	249	100%	-	-	6	
Contingency	-	-		311,004	-	-	0%
Total Expenditures	337,349	347,112	103%	1,213,993	803,175	603,210	50%
Other Sources (Uses)							
Transfer Out	-	-		(45,995)	(45,995)	-	0%
Total Other Sources (Uses)	-	-		(45,995)	(45,995)	-	0%
Change in Fund Balance	278,958	(346,569)		-	(35,526)	(437,724)	
Fund Balance - Beginning	(270,557)	(270,557)		8,401	35,526	8,401	
Fund Balance - Ending	8,401	(617,127)		8,401	-	(429,323)	

YTD Revenues	FY 2021-22	FY 2022-23	Variance
Local Sources	543	-	(543)
Federal Sources	-	165,486	165,486
Total Revenues	543	165,486	164,943

YTD Expenditures	FY 2021-22	FY 2022-23	Variance
Salaries	186,668	352,079	165,411
Associated Payroll	105,962	175,404	69,442
Purchased Services	8,092	51,383	43,292
Supplies & Materials	46,142	24,337	(21,805)
Other Objects	249	6	(243)
Total Expenditures	347,112	603,210	256,097

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

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
State Sources	837,315	837,315	100%	865,870	865,870	850,796	98%
Total Revenues	837,315	837,315	100%	865,870	865,870	850,796	98%
Expenditures							
Salaries	527,403	393,404	75%	556,386	590,180	438,741	79%
Associated Payroll	243,482	197,842	81%	291,470	266,106	228,309	78%
Purchased Services	1,000	1,000	100%	-	7,064	7,350	104%
Supplies & Materials	62,929	62,929	100%	18,014	2,520	1,676	9%
Other Objects	2,502	2,502	100%	-	-	-	
Total Expenditures	837,315	657,676	79%	865,870	865,870	676,076	78%
Change in Fund Balance	-	179,639		-	-	174,720	
Fund Balance - Ending	-	179,639		-	-	174,720	

YTD Revenues	FY 2021-22	FY 2022-23	Variance
State Sources	837,315	850,796	13,481
Total Revenues	837,315	850,796	13,481

YTD Expenditures	FY 2021-22	FY 2022-23	Variance
Salaries	393,404	438,741	45,337
Associated Payroll	197,842	228,309	30,467
Purchased Services	1,000	7,350	6,350
Supplies & Materials	62,929	1,676	(61,253)
Other Objects	2,502	-	(2,502)
Total Expenditures	657,676	676,076	18,400

Corbett School District No. 39
Board Financial Report
Fund 08: General Fund, FF&C Loan

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Expenditures							
Purchased Services	-	-		-	6,754	3,242	
Capital Outlay	-	193,844		2,038,074	1,983,186	2,105,971	103%
Other Objects	-	-		-	48,134	41,293	
Total Expenditures	-	193,844		2,038,074	2,038,074	2,150,507	106%
Other Sources (Uses)							
Transfer In	100,188	-	0%	-	-	-	
Total Other Sources (Uses)	100,188	-	0%	-	-	-	
Change in Fund Balance	100,188	(193,844)		(2,038,074)	(2,038,074)	(2,150,507)	
Fund Balance - Beginning	2,253,074	2,253,074		2,353,262	-	2,353,262	
Fund Balance - Ending	2,353,262	2,059,230		315,188	(2,038,074)	202,755	
			YTD Expenditures	FY 2021-22	FY 2022-23	Variance	
			Purchased Services	-	3,242	3,242	
			Capital Outlay	193,844	2,105,971	1,912,127	
			Other Objects	-	41,293	41,293	
			Total Expenditures	193,844	2,150,507	1,956,663	

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

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
Local Sources	5,985	5,187	87%	20,000	8,669	6,155	31%
Total Revenues	5,985	5,187	87%	20,000	8,669	6,155	71%
Expenditures							
Purchased Services	-	232,158		520,000	7,510	7,382	1%
Capital Outlay	-	21,984		-	-	-	
Other Objects	-	7,345		-	505	633	
Total Expenditures	-	261,487		520,000	8,015	8,015	2%
Other Sources (Uses)							
Transfer In	93,659	-	0%	-	-	-	
Total Other Sources (Uses)	93,659	-	0%	-	-	-	
Change in Fund Balance	99,644	(256,300)		(500,000)	654	(1,860)	
Fund Balance - Beginning	899,254	899,254		998,897	633,681	998,897	
Fund Balance - Ending	998,897	642,954		498,897	634,335	997,037	

	FY 2021-22	FY 2022-23	Variance
YTD Revenues			
Local Sources	5,187	6,155	968
Total Revenues	5,187	6,155	968

	FY 2021-22	FY 2022-23	Variance
YTD Expenditures			
Purchased Services	232,158	7,382	(224,776)
Capital Outlay	21,984	-	(21,984)
Other Objects	7,345	633	(6,712)
Total Expenditures	261,487	8,015	(253,472)

**Corbett School District No. 39
Board Financial Report
Fund 10: OSCIM Grant**

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
State Sources	659,248	193,847	29%	3,577,207	2,005,588	1,686,803	84%
Total Revenues	659,248	193,847	29%	3,577,207	2,005,588	1,686,803	47%
Expenditures							
Capital Outlay	465,401	-	0%	4,000,000	-	-	
Total Expenditures	465,401	-	0%	4,000,000	-	-	0%
Other Sources (Uses)							
Transfer Out	(193,847)	-	0%	-	-	-	
Total Other Sources (Uses)	(193,847)	-	0%	-	-	-	
Change in Fund Balance	-	193,847		(422,793)	2,005,588	1,686,803	
Fund Balance - Beginning	-	-		-	659,248	-	
Fund Balance - Ending	-	193,847		(422,793)	2,664,836	1,686,803	
				FY 2021-22	FY 2022-23	Variance	
				193,847	1,686,803	1,492,956	
				193,847	1,686,803	1,492,956	

**Corbett School District No. 39
Board Financial Report
GO Bond Debt Service Fund**

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
Property Taxes	356,312	269,964	76%	400,310	377,789	341,430	90%
Local Sources	-	-		-	2,506	1,779	
Total Revenues	356,312	269,964	76%	400,310	380,295	343,209	86%
Expenditures							
Debt Service	370,400	44,800	12%	380,295	380,295	31,115	8%
Total Expenditures	370,400	44,800	12%	380,295	380,295	31,115	8%
Other Sources (Uses)							
Transfer In	15,000	-	0%	-	-	-	
Total Other Sources (Uses)	15,000	-	0%	-	-	-	
Change in Fund Balance	912	225,164		20,015	-	312,094	
Fund Balance - Beginning	-	-		912	-	912	
Fund Balance - Ending	912	225,164		20,927	-	313,007	

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Variance</u>
YTD Revenues			
Property Taxes	269,964	341,430	71,466
Local Sources	-	1,779	1,779
Total Revenues	269,964	343,209	73,245
YTD Expenditures			
Debt Service	44,800	31,115	(13,685)
Total Expenditures	44,800	31,115	(13,685)

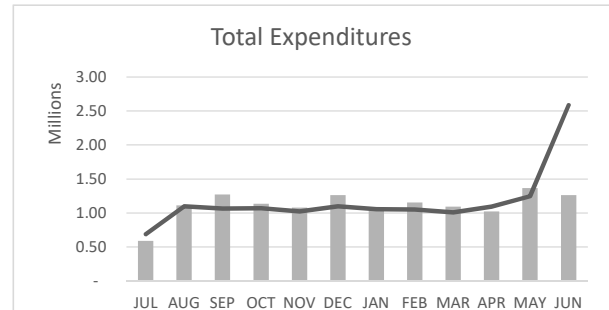
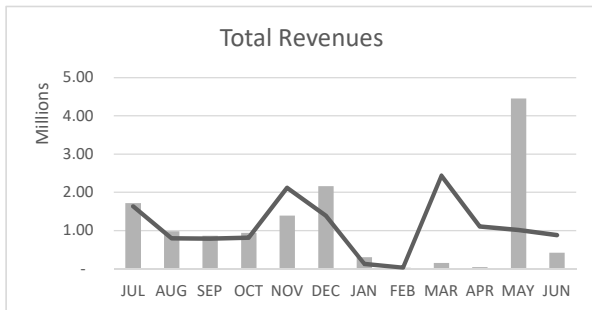
**Corbett School District No. 39
Board Financial Report
Fund 20: Energy Projects Fund**

	Fiscal Year 2021-2022			Fiscal Year 2022-2023			
	Year End Actuals	Year to Date Jun 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2023	% of Budgeted
Revenues							
Local Sources	27,834	25,739	92%	25,000	38,679	27,154	109%
Total Revenues	27,834	25,739	92%	25,000	38,679	27,154	109%
Expenditures							
Purchased Services	-	-		14,000	-	-	0%
Total Expenditures	-	-		14,000	-	-	0%
Other Sources (Uses)							
Transfer Out	(25,000)	-	0%	-	-	-	
Total Other Sources (Uses)	(25,000)	-	0%	-	-	-	
Change in Fund Balance	2,834	25,739		11,000	38,679	27,154	
Fund Balance - Beginning	23,039	23,039		25,873	25,873	25,873	
Fund Balance - Ending	25,873	48,778		36,873	64,552	53,028	
				FY 2021-22	FY 2022-23	Variance	
			YTD Revenues				
			Local Sources	25,739	27,154	1,416	
			Total Revenues	25,739	27,154	1,416	

**FUND 01: GENERAL FUND
Revenues and Expenditures by Month**

FY 2021-2022	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Revenues													
Property Taxes	-	-	-	2,746.55	1,313,451.34	590,300.54	25,998.75	14,539.61	48,341.65	7,834.38	6,533.84	(19,178.99)	1,990,567.67
State School Fund	1,549,748.00	774,409.00	774,409.00	774,409.00	791,835.00	791,835.00	-	-	2,375,505.00	978,626.00	884,241.26	66,685.03	9,761,702.29
Local Sources	12,316.65	20,676.54	11,483.66	33,128.60	18,633.93	12,473.61	34,637.61	18,985.16	13,521.26	121,263.64	12,220.08	37,885.13	347,225.87
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	128.06	200,000.00	200,128.06
State Sources	68,928.53	-	-	671.63	-	-	66,685.03	-	-	-	111,963.04	511,073.93	759,322.16
Federal Sources	-	-	-	-	-	-	-	-	-	-	463.84	82,943.11	83,406.95
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	33,524.77	2,437,367.91	1,107,724.02	1,015,550.12	879,408.21	13,142,353.00
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	559,691.70	557,793.19	581,470.75	1,133,389.02	7,011,041.49
Associated Payroll	105,625.73	322,324.84	220,388.89	212,312.59	316,412.37	346,533.12	348,194.86	337,319.64	343,710.04	345,103.23	353,244.36	888,184.73	4,139,354.40
Purchased Services	67,116.90	84,733.41	153,181.87	173,600.78	95,199.38	141,159.49	104,738.39	81,685.96	42,188.11	127,207.94	121,923.93	446,802.96	1,639,539.12
Supplies & Materials	97,052.64	100,584.51	55,681.37	69,580.98	38,313.75	18,187.14	39,497.40	17,786.66	12,323.45	37,941.78	134,297.74	49,820.62	671,068.04
Capital Outlay	-	(125.61)	-	-	-	-	-	-	-	-	-	-	38,646.24
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	4,168.00	21,457.00	59,319.00	22,881.88	269,185.73
Other Objects	228,141.73	4,116.70	7,674.10	3,465.42	2,122.41	9,094.75	5,393.79	1,577.64	46,447.96	3,384.13	1,140.57	6,274.55	318,833.75
Total Expenditures	688,256.76	1,096,820.96	1,067,212.89	1,069,137.87	1,022,348.05	1,099,815.03	1,054,818.64	1,050,320.08	1,008,529.26	1,092,887.27	1,251,396.35	2,586,000.00	14,087,543.16

FY 2022-2023	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Revenues													
Property Taxes	6,974	4,560	5,351	2,792	530,960	1,185,768	20,359	14,376	50,367	10,012	-	-	1,831,518
State School Fund	1,631,160	815,091	815,091	815,091	815,091	818,240	-	-	-	-	4,358,304	-	10,068,068
Local Sources	13,384	19,208	23,828	18,257	23,030	19,196	1,100	11,661	102,155	35,531	9,211	10,060	286,620
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000
State Sources	66,685	123,504	17,964	100,000	21,597	140,779	278,222	-	-	-	88,176	-	836,927
Federal Sources	-	19,792	5,524	-	-	-	-	-	-	-	-	6,727	32,042
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,718,202	982,155	867,758	936,139	1,390,678	2,163,982	299,680	26,036	152,522	45,544	4,455,690	416,786	13,455,174
Expenditures													
Salaries	154,658	640,751	597,617	633,847	648,558	592,051	632,960	603,345	600,507	601,957	633,541	591,536	6,931,327
Associated Payroll	138,516	352,314	323,117	344,161	350,386	368,396	380,208	353,999	361,894	360,724	376,912	417,017	4,127,644
Purchased Services	45,451	51,571	160,639	106,353	30,419	195,566	44,273	139,802	110,808	58,151	234,934	198,801	1,376,768
Supplies & Materials	23,411	55,777	138,930	34,721	24,572	52,122	19,589	27,884	14,328	958	96,226	6,856	495,374
Capital Outlay	-	-	16,469	9,808	-	-	-	-	-	-	-	-	38,803
Debt Service	29,973	4,168	20,286	4,168	10,968	20,437	4,168	24,217	4,168	4,168	21,457	4,168	152,346
Other Objects	197,528	6,957	14,933	2,529	15,146	33,847	1,701	4,780	3,883	(305)	1,334	3,737	286,070
Total Expenditures	589,537	1,111,538	1,271,991	1,135,587	1,080,047	1,262,419	1,082,899	1,154,027	1,095,588	1,025,654	1,364,404	1,260,917	13,434,609



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? _____

Corbett School District 39

Code: DBEA
Adopted: 3/12/14
Revised/Readopted: 8/18/21
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:

7. 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.
8. 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.
9. 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.
10. The budget committee may request any information used in the preparation of or for revising the budget document from the superintendent or business manager. 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.
11. 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](#)

Cross Reference(s):

DBD - Budget Priorities

HS Volleyball
Angela Davis- HEAD
Christa Hill- Asst.
Jeff Miller- Asst.
Football
Sean Cease- HEAD
Hudson Kennedy- Asst.
Justin Svaren- Asst.
Dan Hunter
HS Boys Soccer
Brian Paul- HEAD
Seth Payton- Asst.
HS Girls Soccer
Mark McIntire- HEAD
Sandi Gabriel- Asst.
HS Cross Country
Paul Rondema- HEAD
Carley Strid- Asst

MS Cross Country
Katelyn (Selzer) White
MS Volleyball
Claire Davis Kennedy - HEAD
Celia Younker- Asst.
Lindsay Kinney
MS Football
Eric Windust- HEAD
Jesse Wilson- Asst.
MS Boys Soccer
Lucas Houck- HEAD
Peter Leone- Asst.

BB All American T3FE4004 84 passengers

Nominal Annual Rate: 5.450%

Event	Date	Amount	Number	Period
1 Loan	7/15/2023	171,668.00	1	
2 Payment	8/15/2023	38,247.00	5	Annual
Date	Payment	Interest	Principal	Balance
Loan 7/15/2023				171,668.00
1 8/15/2023	38,247.00	794.61	37,452.39	134,215.61
2 8/15/2024	38,247.00	7,314.75	30,932.25	103,283.36
3 8/15/2025	38,247.00	5,628.94	32,618.06	70,665.30
4 8/15/2026	38,247.00	3,851.26	34,395.74	36,269.56
5 8/15/2027	38,247.00	1,977.44	36,269.56	0.00
Grand Totals	191,235.00	19,567.00	171,668.00	

Rate locked for 150 days, thru 11/02/23 funding date.

Nominal Annual Rate: 5.550%

Event	Date	Amount	Number	Period
1 Loan	7/5/2023	171,668.00	1	
2 Payment	8/5/2023	28,806.00	7	Annual
Date	Payment	Interest	Principal	Balance
Loan 7/5/2023				171,668.00
1 8/5/2023	28,806.00	809.19	27,996.81	143,671.19
2 8/5/2024	28,806.00	7,973.75	20,832.25	122,838.94
3 8/5/2025	28,806.00	6,817.56	21,988.44	100,850.50
4 8/5/2026	28,806.00	5,597.20	23,208.80	77,641.70
5 8/5/2027	28,806.00	4,309.11	24,496.89	53,144.81
6 8/5/2028	28,806.00	2,949.54	25,856.46	27,288.35
7 8/5/2029	28,806.00	1,517.65	27,288.35	0.00
Grand Totals	201,642.00	29,974.00	171,668.00	