

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 Wednesday, October 18, 2023
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- 1. PRELIMINARY BUSINESS
  - 1. Call to Order / Flag Salute
  - 2. Review and Acceptance of Agenda
  - 3. Board Chair Report Information/Discussion 3
- 2. Approval of Minutes Action Item 6
- 3. Introduction and Comments of Guests and Representatives
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- 4. FINANCIAL REPORTS / MATTERS
  - 1. Report Information Item 19
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Information/Discussion
  - 3. Budget Calendar Approval Action Item 42
- 5. Superintendent Fialkiewicz Report Information Item
  - 1. Enrollment Numbers/Application Process Update
  - 2. Update on Corbett School campus upgrades and/or grants
  - 3. Strategic Planning/Future Planning 43
  - 4. 2022-23 Division 22 Standards Assurances 45
- 6. CONSENT AGENDA
  - 1. **Consent agenda \*\*Resolution items 10.47-23\*\* through 10.49-23\*\* Action Items**
- 7. CURRICULUM 54
- 8. STUDENTS
- 9. TRANSPORTATION, BUILDINGS AND MAINTENANCE
- 10. CO-CURRICULAR ACTIVITIES
  - 1. RECESS from Public Session
- 11. Executive Session, if needed, held pursuant to ORS 192.660 (2)(d) for the purpose to conduct deliberations with persons designated to carry on labor negotiations.
- 12. Personnel
  - 1. See 6.1
  - 2. See 6.1
  - 3. Vacant Positions Information Item
  - 4. Contract Salaries for Licensed Administrators Action Item 68
  - 5. Contract Salaries for Confidential/Supervisory staff Action Item
  - 6. Contract Bargaining Agreement (CBA) for CACE Action Item

7. See 6.1
13. Policy
14. Matters for the Good of the Order
15. COMING EVENTS
  1. Friday, November 10, 2023 - Veterans Day Holiday Observed - no school
  2. 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.
  3. Wednesday, November 15, 2023 - Regular School Board Meeting in MPB/ZOOM via OWL, 7:00 p.m.  
Thursday, November 16, 2023 - end of Trimester 1  
Friday, November 17, 2023 - Assessment  
Wednesday-Friday, November 22-24, 2023 - Thanksgiving Holiday break
16. ADJOURNMENT

# Corbett School District 39

Code: BD/BDA  
Adopted: 6/16/21

## Board Meetings

The Board has the authority to act only when a quorum is present at a duly called regular, special or emergency meeting. “Meeting” means the convening of a quorum of the Board as the district’s governing body to make a decision or to deliberate toward a decision on any matter. This includes meeting for the purpose of gathering information to serve as the basis for a subsequent decision or recommendation by the governing body, i.e. a work session. The affirmative vote of the majority of members of the Board is required to transact any business.

All regular, special and emergency meetings of the Board will be open to the public except as provided by law. All meetings will be conducted in compliance with state and federal statutes. All Board meetings, including Board retreats and work sessions, will be held within district boundaries. The Board may attend training sessions outside the district boundaries but cannot deliberate or discuss district business.<sup>1</sup> No meeting will be held at any place where discrimination on the basis of disability, race, creed, color, sex, sexual orientation<sup>2</sup>, age or national origin is practiced.

The Board will give public notice reasonably calculated to give actual notice to interested persons, including those with disabilities, of the time and place for all Board meetings and of the principal subjects to be considered. The Board may consider additional subjects at a meeting, even if they were not included in the notice.

If requested to do so at least 48 hours before a meeting held in public, the Board shall provide an interpreter for hearing-impaired persons. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice. Communications with all qualified individuals with disabilities shall be as effective as communications with others.

All meetings held in public shall comply with the Oregon Indoor Clean Air Act and the smoking provisions contained in the Public Meetings Law.

### 1. Regular, Special and Emergency Meetings

Generally, a regular Board meeting will be held each month. The regular meeting schedule will be established at the organizational meeting in July and may be changed by the Board with proper notice. The purpose of each regular monthly meeting will be to conduct the regular Board business.

No later than the next regular meeting following July 1, the Board will hold an organizational meeting to elect Board officers for the coming year and to establish the year’s schedule of Board

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<sup>1</sup> ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction as long as no deliberations toward a decision are involved.

<sup>2</sup> As defined in ORS 174.100.

meetings. In Board election years (odd numbered years), the first meeting will be held no later than July 31.

Special meetings can be convened by the Board chair, upon request of three Board members, or by common consent of the Board at any time to discuss any topic. A special meeting may also be scheduled if less than a quorum is present at a meeting or additional business still needs to be conducted at the ending time of a meeting. At least 24 hours' notice must be provided to all Board members, the news media, which have requested notice, and the general public for any special meeting.

Emergency meetings can be called by the Board in the case of an actual emergency upon appropriate notice under the circumstances. The minutes of the emergency meeting must describe the emergency. Only topics necessitated by the emergency may be discussed or acted upon at the emergency meeting.

## 2. Communications Outside of Board Meetings

Communications, to, by and among a quorum of Board members outside of a legally called Board meeting, in their capacity as Board members, shall not be used for the purpose of discussing district business. This includes electronic communication. Electronic communications among Board members shall be limited to messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate.

Electronic communications may contain:

- a. Agenda item suggestions;
- b. Reminders regarding meeting times, dates and places;
- c. Board meeting agendas or information concerning agenda items;
- d. One-way information from Board members or the superintendent to each Board member (e.g., an article on student achievement or to share a report on district progress on goals) so long as that information is also being made available to the public;
- e. Individual responses to questions posed by community members, subject to other limitations in Board policy.

E-mails sent to other Board members should have the following notice:

*Important: Please do not reply or forward this communication if this communication constitutes a decision or deliberation toward a decision between and among a quorum of a governing body which could be considered a public meeting. Electronic communications on district business are governed by Public Records and Meetings Law.*

## 3. Private or Social Meetings

Private or social meetings of a quorum of the Board for the purpose of making a decision or to deliberate toward a decision on any matter are prohibited by the Public Meetings Law.

5. Work Sessions

The Board may use regular or special meetings for the purpose of conducting work sessions to provide its members with opportunities for planning and thoughtful discussion. Work sessions will be conducted in accordance with the state law on public meetings, including notice and minutes. The Board may make official decisions during a work session. Generally, Boards do not take official action during work sessions, although there is no legal prohibition to do so.

6. Executive Sessions

Executive sessions may be held during regular, special or emergency meetings for a reason permitted by law. (See Board policy BDC - Executive Sessions)

END OF POLICY

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**Legal Reference(s):**

[ORS 174.100](#)

[ORS 174.104](#)

[ORS Chapter 192](#)

[ORS Chapter 193](#)

[ORS 255.335](#)

[ORS 332.040 to -332.061](#)

[ORS 433.835 to -433.875](#)

38 OR. ATTY. GEN. OP. 1995 (1978)

41 OR. ATTY. GEN. OP. 28 (1980)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2016); 28 C.F.R. Part 35 (2016).  
Americans with Disabilities Act Amendments Act of 2008.

OR. ATTY. GEN. Public Records and Meetings Manual (2014).

**Cross Reference(s):**

ACA - Americans with Disabilities Act

BDC - Executive Sessions

Regular School Board Meeting  
Wednesday, September 20, 2023 7:00 PM

MPB/Board Room/ZOOM-OWL  
35800 E Historic Columbia River Highway  
Corbett, Oregon 97019

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

A Regular Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, September 20, 2023, beginning at 7:00 PM in the MPB/Board Room and via ZOOM-Owl virtual platform. Board members present were Todd Mickalson, Vice Chairman; David Granberg, Ben Byers; Dylan Rickert; Bob Buttke and Leah Fredericks. Member Michelle Vo had an excused absence. Also present were Administrators Derek Fialkiewicz, Ed.D., Superintendent; Jeanne Swift, Assistant Superintendent/Director Student Services; Brie Windust, Business Office Assistant/ZOOM moderator; Robin Lindeen-Blakeley, Deputy Clerk/HR Lead and Cindy Duley, Business Manager (virtual). No HS Student Representative was in attendance at the Board table. 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 – There were approximately 13 attendees online and many attendees in person.

1.1. Call to Order / Flag Salute – At 7:03 p.m. Vice Chairman Todd Mickalson called the meeting to order and led all in the pledge of allegiance to the flag.

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

1.3. Board Chair Report Information/Discussion – Vice Chairman Todd Mickalson read aloud:

a. Scheduling Fall Retreat/Work Session/Training for the Board

b. Goals for District and Superintendent - Policy CBG

2. Approval of Minutes Action Item

David Granberg moved and Bob Buttke seconded:

**RESOLUTION NO. 09.33-23 - RESOLVED** that the Board approved the minutes of the August 16, 2023 Regular School Board meeting.

The vote of the Board was 6-0.

3. Introduction and Comments of Guests and Representatives

a. Jess Sacket, parent/patron, spoke on concerns he had with the new Wit and Wisdom curriculum.

7:08 p.m.

3.1. Principal / Director/ Supervisor Reports

a. Kathy Childress, HS Principal - Presentation of AP Scholars – thanked the school board for the financial support for paying for all AP tests, about \$37,000. She recognized the hard work of teachers and kids, (some students have already gone away to college), with a slide show of AP data, and introducing our scholars and those who earned Capstone and International diplomas, as well as National Merit Scholarship semi-finalists. Frosh can opt out of AP, AP History is still required. Many students still taking the AP classes. At the end of October, a survey will be sent to parents. The value of college credits for students is \$38,000-\$100,000.

b. Angela Davis, CSD Athletic Director - Athletics Report – Ms. Davis is on two board committees of OSAA and is the 3A Division Rep for three years. She is at the table for the “play down for districts” that are growing/shrinking their numbers. This impacts students and traveling for team leagues. Our student athlete participation numbers are up this year. Next year we hope to have CYS numbers. Please see Ms. Erin Gibbs, Secondary Administrative Assistant, for family passes with benefits in prices and parking at home events. Corbett was nominated for student/athlete sportsmanship award in football and volleyball.

7:26 p.m.

Dr. Fialkiewicz added that he has spoken with students and staff and is feeling a positive vibe in the buildings, and engagement in sports and after school co-curricular activities. He is super excited about the direction we are going.

#### 4. FINANCIAL REPORTS / MATTERS

4.1. Report Information Item – Ms. Duley directed the Board to the packet material. Our end of year for 2022-23 close out for Ending Fund Balance (EFB) becomes the 2023-24 Beginning Fund Balance (BFB). Snapshot in time with about \$965,000 in General Fund (GF) Account 01. Pretty favorable for BFB budget, about \$100,000 differential, and we are not quite ready to close 2022-23 books. There is a new payroll deduction for Oregon Paid Family Medical Leave (ORPFML) which started September 3, 2023. Employees are charged .6% and Employers are charged .65%. The business office is honing in on actual projections for budget and getting a cost projection handle on legislation enacted as unfunded mandates and not budgeted for.

7:32 p.m.

4.2. Budget Committee Vacancy Information Item – We had one applicant for the Budget Committee vacancy on Position No. 3.

An action item was added to the agenda:

Todd Mickalson moved and Bob Buttke seconded:

**RESOLUTION NO. 9.44-23 – RESOLVED** that the Board accept applicant Todd Redfern for Budget Committee Position No. 3. The term expires or renews on December 31, 2024. The vote of the Board was 6-0.

4.3. Recommendation to Contract with Auditors                      Action Item

Ms. Duley explained that three audit firms submitted RFP’s (Request for Proposal) and we used criteria in RFP to rate. Close between two of the proposals and the preferred service provider was named in our resolution. We will be discussing contract terms with them and share with the Board.

Board discussion.

Todd Mickalson moved and Bob Buttke seconded;

**RESOLUTION NO. 09-34.23-RESOLVED** that the Board contracted with the audit firm, Umpqua Valley Financial, LLC selecting them as our firm of record from the audit proposal responses of August 18, to provide auditing services for the fiscal years 2022-23, 2023-24, and 2024-25.

The vote of the Board was 6-0 in favor of Resolution No. 09-34.23.

4.4. Oregon School Board Members - New Law                      Information/Discussion Item

Dr. Fialkiewicz announced this item and Ms. Duley answered potential implications for the decision.

Ms. Duley explained that legislation allows for each board member to receive up to \$500 per month and impact would then be \$6,000 per board member per year, \$42,000 overall. There is no money set aside for this and would double budget for Board if this was done. These stipends would be reported on 1099 tax forms.

Board discussion. Consensus was for no stipends to be payable to Board members. Board members would still be able to receive travel and conference reimbursements/registrations as approved for their work as Board members.

7:47 p.m.

5. Superintendent Fialkiewicz Report Information Item

a. Woodard Road property project – See item 9.

b. Goals for 2023-2024

<https://policy.osba.org/corbett/C/CBG%20G1.PDF>

Dr. Fialkiewicz presented the goals he sees should be tied to his evaluation and asked the Board for any suggested changes if needed. 1) continues the alignment K-12. 2) grants and putting into play increased activities like P.E. and extracurricular K-12. David Granberg suggested community based mental health. 3) starts before high school, collaboration with MHCC.

1) #OneCorbett

- Improve District and Community Relationships
- Align Curriculum and Student Experiences within Buildings and Classrooms.

2) School-Based Mental Health

- Increase Mental Health Offerings for Students, Staff, and Community

3) CTE and STEM

- Increase CTE and STEM Experiences for All Students K-12

Dr. Fialkiewicz mentioned that last month he showed embargoed numbers. On September 21 the actual state averages will be released. Every single grade level in ELA and math except grade 8 was well above the average. With 8<sup>th</sup> grade back in the middle school we hope that scores should rise. We are looking at top schools as our bar.

Board discussion.

Dr. Fialkiewicz presented a slide show of staff and family feedback from surveys done in June. He included it in an update to the Board a couple of weeks prior. It will be attached to item 5. after the September 20 meeting in BoardBook. He plans on having the survey twice to three times a year.

Board discussion.

5.1. Enrollment Numbers/Application Process Update – 1062 for K-12.

5.2. Update on Corbett School campus upgrades and/or grants – see item 9.

5.3. Strategic Planning/Future Planning – Dr. Fialkiewicz met will meet with Jeff L. at MHCC regarding goal 3) to help with CTE programs.

Ben Byers asked about update on the online school.

Ms. Cassie Duprey, Assistant HS Principal, reported that we have one full-time 8<sup>th</sup> grader and five half time Corbett students. We are slowly ramping up, needing more advertising.

Dr. Fialkiewicz said that there will be a draft of the CIP Budget/Title I narrative at next month's meeting. It is due to the state November 1.

## 6. CONSENT AGENDA

Todd Mickalson moved and Bob Buttke seconded:

6.1. **Consent agenda \*\*Resolution items 09.35-23\*\* through 09.42-23\*\* Action Items**

**8.1\*\*RESOLUTION NO. 09-35-23\*\* - RESOLVED** that the Board confirmed that CMS and CHS ASB stickers are free for students who qualify for free/reduced breakfast/lunch fees for the 2023-24 school year.

**12.1\*\*RESOLUTION NO. 09.36-23\*\* - RESOLVED** that the Board confirmed the extra duty recommendation for Ashlee Ray, .67 FTE Activities Coordinator for CMS; Jennifer Ducey, CHS Leadership; Celia Younker changed from Assistant CMS Volleyball Assistant Coach to Head Coach; Bri Jimenez, Assistant Middle School JV2 volleyball coach and the rescinding of Claire Kennedy as CMS Head Volleyball Coach for the 2023-24 school year.

**12.2\*\*RESOLUTION NO. 09.37-23\*\* - RESOLVED** that the Board confirmed the unpaid Leave of Absence from August 29, 2023-November 12, 2023 for Claire Kennedy, 1.00 FTE 6th Grade Teacher.

**12.3\*\*RESOLUTION NO. 09.38-23\*\* - RESOLVED** that the Board confirmed the transfer of .7 FTE Head Cook, Christopher Shaw, to 1.00 FTE CTE Culinary Arts Teacher, effective August 17, 2023.

**12.4\*\*RESOLUTION NO. 09.39-23\*\* - RESOLVED** that the Board confirmed the request for Family and Medical Leave (FMLA/OFLA) for Natatie Clark, .83 FTE GS SPED Educational Assistant, effective September 5, 2023 - October 17, 2023.

**12.5\*\*RESOLUTION NO. 09.40-23\*\* - RESOLVED** that the Board confirmed the leave of absence for Allie Johnson, 1.00 FTE Occupational Therapist, effective October 1, 2023-January 7, 2024.

**12.8\*\*RESOLUTION NO. 09-41-23\*\* - RESOLVED** that the Board confirmed the OFLA/FMLA request for leave from Robert Peterson, .83 FTE Campus Monitor/.17 FTE Groundskeeper, effective September 21, 2023 - November 1, 2023.

**13.1\*\*RESOLUTION NO. 09-42-23\*\* - RESOLVED** that the Board approved the second read and adoption of Policy GCBDF/CDBDF - Paid Family Medical Leave Insurance\*, Version 2.

The vote of the Board was 6-0.

7. CURRICULUM – no information shared at this time in the meeting. Dr. Shelia Morgan Osborne will be presenting next month.

8. STUDENTS – no information at this time in the meeting.

9. TRANSPORTATION, BUILDINGS AND MAINTENANCE – Dr. Fialkiewicz reported that Woodard property is almost done inside, framed and drywall going up. Flooring is being done now in building one and then scheduled for building two. Still on track for middle to end of November completion, with December move and January start for Corbett Middle School (letters now set in the front of the building).

Board discussion with additional aspects mentioned for asphalt and landscaping projects happening.

10. CO-CURRICULAR ACTIVITIES – Information earlier in the meeting under 3.1.b.

8:09 p.m.

Todd Mickalson, Board Vice Chair, read aloud that the Board would break and were recessed to:

11. Executive Session, held pursuant to ORS 192.660 (2)(d) for the purpose to conduct deliberations with persons designated to carry on labor negotiations.

8:15 p.m. – The Board, as originally stated in the heading of these minutes, except for Jeanne Swift, were in attendance at Executive Session.

9:00 p.m. – The Board recessed from Executive Session.

9:02 p.m. - The Board RECONVENED to public session after Executive Session.

12. Personnel

Reconfirmed effective date of hire for Amanda Brandt, .85 FTE Special Education Assistant I (FLS) from August 17, 2023 to August 22, 2023.

12.1. See 6.1

12.2. See 6.1

12.3. See 6.1

12.4. See 6.1

12.5. See 6.1

12.6. Vacant Positions Information Item – Dr. Fialkiewicz read aloud: We have vacant positions open for the 2023-2024 school year for: Substitute Bus Driver; Bus Driver; Substitute Custodian;K-12th .85 FTE SPED Educational Assistant (FLS); 1.00 FTE Licensed Occupational Therapist Temporary and .55 FTE Head Cook.

<https://corbett.tedk12.com/hire/Index.aspx>

12.7. Contract Bargaining Agreement (CBA for CEA) Action Item

Todd Mickalson moved and Bob Buttke seconded;

**RESOLUTION NO. 09.43-23 - RESOLVED** that the Board confirmed ratification of the CBA between Corbett School District 39 and the East County Bargaining Council/Corbett Education Association (OEA/NEA) for July 1, 2023-June 30, 2025.

Todd Mickalson confirmed that he was fine with everything except that the dollars to planned to be saved in programming and one more teacher won't happen with this CBA.

David Granberg added that he is not exactly happy with agreement when all money goes to salaries and sees the students as losing out.

The vote of the Board was 6-0 in favor of Resolution No. 09.43-23.

12.8. See 6.1

13. Policy - See 6.1

14. Matters for the Good of the Order - Board of Directors

a. Todd Mickalson expressed that a lot of good things are happening at football in CYS. They hosted 500-600 kids on September 16 from the Gorge with close to \$2,000 earned. He would like volunteer firefighters here for CMS and CHS games.

Dr. Fialkiewicz said they have them for CHS and are working on CMS.

Todd also appreciated seeing the students that come out to support their fellow CHS teams when they can.

b. David Granberg appreciated Booster Club and the family pass. He praised Cassie Duprey for her work with online program and the platform to build on it for the future.

He enjoyed the kids here tonight for AP and supports this fantastic program for all.

c. Leah Fredericks says she supports all the boys out for soccer, both Varsity and JV are filling the stands. The girls' soccer team is also rocking it.

d. Dr. Fialkiewicz said the cross country team is hosting its first home event on October 19 and hopes everyone will support.

#### 15. COMING EVENTS

15.1. Thursday, September 21, 2023 - Fall OSBA Regional Meeting/Legislative Roadshow at Sheraton Portland Airport Hotel - should be signed up with Robin already.

15.2. Friday, September 29 - Inservice

15.3. Thursday, October 5, 2023 - Mid-term

15.4. Monday, October 9-Thursday, October 12, National School Lunch Week – Dr. Fialkiewicz invited the Board for this and Board discussion for Google sign-up sheet for this.

15.5. Tuesday, Wednesday, - October 10-11, 2023, CAPS, CMS, CGS Conferences in eve

15.6. Thursday, October 12, 2023, CHS Conferences in eve

15.7. Wednesday, October 18, 2023 - Regular School Board Meeting in the MPB/Board Room/ZOOM/OWL, 7:00 P.M. – Todd Mickalson said he would not be in attendance at this meeting.

15.8. 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. ADJOURNMENT – The Board adjourned at 9:12 p.m.

# Youth Transition Program (YTP)

YTP, Summer Works, ICAP

12

October 2023  
School Board Presentation  
Cathy Noles, YTP Specialist

# What is the Youth Transition Program (YTP)?

**Who is Corbett's YTP Specialist?** Cathy Noles

**Who qualifies?** Corbett students ages 14-21 who have barriers to employment. (Students with IEP or 504 Plans).

**The goal of this program?** To provide long term employment, independent transportation, safe housing, access to benefits, food security.

13

**Students are Vocational Rehabilitation (VR) clients (ages 14-21).**

Provides students a clear path to finding post secondary education and or employment.

Corbett served up to 40 student on a yearly.

The grant amount is  
events, Corbett transportation costs.

, funding Cathy Noles' salary, trainings, student life

# Roles of the YTP Specialist

## **Tenets of the YTP Grant:**

- (1) Collaborate to arrange for the provision of Pre-ETS for all potentially eligible Students with Disabilities;
- (2) Identify a Local YTP Team;
- (3) Partner with the Local YTP Team to provide screening, referral, IPE development, and Core YTP Services; (One page plan).
- (4) Support and encourage the Local YTP Team to attend and obtain training and technical assistance;
- (5) Provide adequate work space for the Local YTP Team; and
- (6) Ensure the provision of Year-Round YTP Services (12 months).

# Who is Corbett's YTP team?

- High School Special Education teacher
- Middle School Special Education teacher
- Assistant Superintendent/Student Services Director
- YTP Specialist

## What is Summer Works?

It is a grant funded to provide students (IEP or 504 Plan) for summer employment. The district is reimbursed for its costs. This last school year 2022-2023, expenditures were up to \$62,000. The grant paid for Cathy Noles' salary for the hours supporting Summer Works, student's paid salaries, job coaches (5), Corbett transportation, and work related supplies.

Local businesses and Corbett SD develop partnerships to pay students (salary/benefits) to be job coached. Transportation is provided and paid for by Summer Works dollars.

Summer Works supports students from June through October each year. Corbett has received this grant for the past 6 years. 2018<sup>16</sup> was the first grant year with two students. There are currently 13 students in this program. Eleven students have successfully met their goals.

Job placement: 8 of 13 students are currently employed

Education: 1 of the 13 student is attending a four year college in a graphic design/animation program.

Special Classes:

Mt. Hood Community College provided an instructor for a week long class on the topic Budget Boot Camp. All Summer Works students were required to attend.

Reynolds Learning Academy (RLA) and Corbett teamed up to teach Customer Service. It was a one day training.

# Inclusive Career Advancement Program (ICAP)-New

## 9 community colleges in Oregon provide ICAP- locally PCC, MHCC, and Chemeketa

- Grant funded through US Department of Education supported by Cornell University and PCC.
- Cathy Noles' role-to connect students to employment through Summer Works. Identify what local community colleges have to offer, then set an appointment with the ICAP college counselor.
- Students must be VR clients
- Inclusive career advancement program-provide training to a career pathway
- Currently four students with IEPs or 504 Plans (post graduation) are served Attending Mt. Hood to explore career pathways
- Focus upon supporting marginalized populations

# Student Presentations

How are these programs supporting the student presenters?

Students Present:

3 students

**Corbett School District**  
**Financial Report to the Board of Directors**  
**Wednesday, October 18, 2023**

This report includes expenses and revenue recorded through September 30, 2023 as shown on the books as of October 12. The month is not yet closed, so additional expenses and revenue will be recorded as the bank reconciliation process is completed. P-card expenditures have begun to flow through to BusinessPlus, but it to be expected that best case scenario there's a routine 30-day delay between the time p-card expenses are incurred and when they show on our books.

Umpqua Valley Financial auditors have commenced their work on the 2022-23 financial statements and single audit. The auditors were on campus for fieldwork October 6<sup>th</sup>.

Beginning fund balances may fluctuate as we continue work to close the 2022-23 fiscal year. This report includes a \$41,122 transfer made from the general fund to the food service fund which reduced the general fund projected ending fund balance to \$925,386.

Thank you,  
Cindy Duley, Business Manager  
[cduley@corbett.k12.or.us](mailto:cduley@corbett.k12.or.us)

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**Board Financial Reports Guide:**

**Summary of Budget and Actual Expenditures by Fund and Major Function**

Shows the year-to-date expenditures compared to the legally appropriated budget. Actual expenditures cannot exceed appropriation.

**Year-to-Year Fund Statements**

Shows the current year-to-date revenues and expenditures compared to the same time last year for the following funds:

- General Fund
- Food Services Fund
- Federal Funds
- 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 September 30, 2023**

**Summary of Budget and Actual Expenditures by Fund and Major Function**

Current Budget vs Actual Total Expenses	Current Budget	Sep 30 2023 YTD Actuals	Sep 30 2023 Balance
<b>Fund: 01 General Fund</b>			
1000 Instruction	8,459,144	1,255,277	7,203,867
2000 Support Services	5,480,001	1,090,771	4,389,230
3000 Enterprise & Community Serves	173,663	6,995	166,668
5100 Debt Service	253,182	94,449	158,733
6000 Contingencies	290,842	-	290,842
<b>Fund: 01 General Fund Total</b>	<b>14,656,832</b>	<b>2,447,491</b>	<b>12,209,341</b>
<b>Fund: 02 Food Services Fund</b>			
3000 Enterprise & Community Serves	428,710	40,053	388,657
<b>Fund: 02 Food Services Fund Total</b>	<b>428,710</b>	<b>40,053</b>	<b>388,657</b>
<b>Fund: 03 Federal Funds</b>			
1000 Instruction	276,486	107,024	169,462
2000 Support Services	911,211	130,522	780,689
5100 Debt Service	-	27,006	(27,006)
<b>Fund: 03 Federal Funds Total</b>	<b>1,187,697</b>	<b>264,552</b>	<b>923,145</b>
<b>Fund: 04 Student Investment Account</b>			
1000 Instruction	606,327	83,048	523,279
2000 Support Services	210,185	55,561	154,624
<b>Fund: 04 Student Investment Account Total</b>	<b>816,512</b>	<b>138,609</b>	<b>677,903</b>
<b>Fund: 06 Student Body Trust Fund</b>			
1000 Instruction	300,000	-	300,000
<b>Fund: 06 Student Body Trust Fund Total</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>
<b>Fund: 08 Full Faith &amp; Credit Loan</b>			
4000 Facilities Acquisition/Construction	2,355,000	1,749,742	605,258
5100 Debt Service	150,000	-	150,000
<b>Fund: 08 Full Faith &amp; Credit Loan Total</b>	<b>2,505,000</b>	<b>1,749,742</b>	<b>755,258</b>
<b>Fund: 09 GO Bond 2021</b>			
2000 Support Services	54,335	-	54,335
4000 Facilities Acquisition/Construction	964,665	-	964,665
<b>Fund: 09 GO Bond 2021 Total</b>	<b>1,019,000</b>	<b>-</b>	<b>1,019,000</b>
<b>Fund: 10 Bond Matching Grant</b>			
4000 Facilities Acquisition/Construction	4,000,000	614,081	3,385,919
<b>Fund: 10 Bond Matching Grant Total</b>	<b>4,000,000</b>	<b>614,081</b>	<b>3,385,919</b>
<b>Fund: 11 Debt Service Fund</b>			
5100 Debt Service	411,952	-	411,952
5200 Transfers Out	30,000	-	30,000
<b>Fund: 11 Debt Service Fund Total</b>	<b>441,952</b>	<b>-</b>	<b>441,952</b>
<b>Fund: 20 Energy Projects Fund</b>			
4000 Facilities Acquisition/Construction	20,000	-	20,000
<b>Fund: 20 Energy Projects Fund Total</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
<b>Grand Total - All Funds</b>	<b>25,375,703</b>	<b>5,254,528</b>	<b>20,121,175</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
Property Taxes	2,066,562	16,885	1%	2,178,344	2,178,344	-	0%
State School Fund	10,065,153	3,261,342	32%	10,551,633	10,551,633	3,482,189	33%
Local Sources	414,761	63,183	15%	440,400	440,400	189,171	43%
Intermediate Sources	401,411	-	0%	201,200	201,200	-	0%
State Sources	1,154,815	208,153	18%	712,328	712,328	22,945	3%
Federal Sources	129,869	25,315	19%	49,172	49,172	66,539	135%
<b>Total Revenues</b>	<b>14,232,571</b>	<b>3,574,878</b>	<b>25%</b>	<b>14,133,077</b>	<b>14,133,077</b>	<b>3,760,843</b>	<b>27%</b>
<b>Expenditures</b>							
Salaries	7,256,842	1,393,026	19%	7,396,526	7,396,526	1,313,839	18%
Associated Payroll	4,412,984	818,517	19%	4,396,579	4,396,579	689,562	16%
Purchased Services	1,670,755	301,349	18%	1,090,187	1,090,187	200,861	18%
Supplies & Materials	661,896	227,541	34%	747,647	747,647	107,990	14%
Capital Outlay	65,080	16,469	25%	171,000	171,000	-	0%
Debt Service	189,146	54,427	29%	253,182	253,182	94,449	37%
Other Objects	315,083	231,926	74%	310,869	310,869	40,791	13%
Contingency	-	-	-	290,842	290,842	-	0%
<b>Total Expenditures</b>	<b>14,571,785</b>	<b>3,043,255</b>	<b>21%</b>	<b>14,656,832</b>	<b>14,656,832</b>	<b>2,447,491</b>	<b>17%</b>
<b>Other Sources (Uses)</b>							
Other Sources	-	-	-	251,000	251,000	-	0%
Transfer In	-	-	-	30,000	30,000	-	0%
Transfer Out	(41,122)	-	0%	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(41,122)</b>	<b>-</b>	<b>0%</b>	<b>281,000</b>	<b>281,000</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>(380,337)</b>	<b>531,623</b>		<b>(242,755)</b>	<b>(242,755)</b>	<b>1,313,352</b>	
<b>Fund Balance - Beginning</b>	<b>1,305,723</b>	<b>1,305,723</b>		<b>1,065,086</b>	<b>925,386</b>	<b>925,386</b>	
<b>Fund Balance - Ending</b>	<b>925,386</b>	<b>1,837,346</b>		<b>822,331</b>	<b>682,631</b>	<b>2,238,738</b>	

	FY 2022-23	FY 2023-24	Variance	% Change
<b>YTD Revenues</b>				
Property Taxes	16,885	-	(16,885)	-100%
State School Fund	3,261,342	3,482,189	220,847	7%
Local Sources	63,183	189,171	125,988	199%
State Sources	208,153	22,945	(185,209)	-89%
Federal Sources	25,315	66,539	41,224	163%
<b>Total Revenues</b>	<b>3,574,878</b>	<b>3,760,843</b>	<b>185,965</b>	<b>5%</b>

	FY 2022-23	FY 2023-24	Variance	% Change
<b>YTD Expenditures</b>				
Salaries	1,393,026	1,313,839	(79,187)	-6%
Associated Payroll	818,517	689,562	(128,956)	-16%
Purchased Services	301,349	200,861	(100,488)	-33%
Supplies & Materials	227,541	107,990	(119,551)	-53%
Capital Outlay	16,469	-	(16,469)	-100%
Debt Service	54,427	94,449	40,022	74%
Other Objects	231,926	40,791	(191,135)	-82%
<b>Total Expenditures</b>	<b>3,043,255</b>	<b>2,447,491</b>	<b>(595,763)</b>	<b>-20%</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
State School Fund	2,915	-	0%	2,000	2,000	-	0%
Local Sources	75,841	15,405	20%	120,000	120,000	4,449	4%
State Sources	6,749	-	0%	4,000	4,000	2,005	50%
Federal Sources	138,059	58,866	43%	121,000	121,000	7,286	6%
<b>Total Revenues</b>	<b>223,564</b>	<b>74,271</b>	<b>33%</b>	<b>247,000</b>	<b>247,000</b>	<b>13,741</b>	<b>6%</b>
<b>Expenditures</b>							
Salaries	98,661	22,584	23%	136,223	136,223	22,747	17%
Associated Payroll	66,281	14,472	22%	65,125	65,125	12,603	19%
Purchased Services	36,753	7,734	21%	6,000	6,000	-	0%
Supplies & Materials	130,046	28,589	22%	217,862	217,862	4,573	2%
Debt Service	(3,196)	-	0%	-	-	-	-
Other Objects	1,425	84	6%	3,500	3,500	131	4%
<b>Total Expenditures</b>	<b>329,969</b>	<b>73,464</b>	<b>22%</b>	<b>428,710</b>	<b>428,710</b>	<b>40,053</b>	<b>9%</b>
<b>Other Sources (Uses)</b>							
Transfer In	41,122	-	0%	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>41,122</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(65,283)</b>	<b>807</b>		<b>(181,710)</b>	<b>(181,710)</b>	<b>(26,312)</b>	
<b>Fund Balance - Beginning</b>	<b>65,283</b>	<b>65,283</b>		<b>196,133</b>	<b>(0)</b>	<b>(0)</b>	
<b>Fund Balance - Ending</b>	<b>(0)</b>	<b>66,090</b>		<b>14,423</b>	<b>(181,710)</b>	<b>(26,312)</b>	

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Variance</b>	<b>% Change</b>
<b>YTD Revenues</b>				
Local Sources	15,405	4,449	(10,955)	-71%
State Sources	-	2,005	2,005	
Federal Sources	58,866	7,286	(51,580)	-88%
<b>Total Revenues</b>	<b>74,271</b>	<b>13,741</b>	<b>(60,530)</b>	<b>-81%</b>

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Variance</b>	<b>% Change</b>
<b>YTD Expenditures</b>				
Salaries	22,584	22,747	162	1%
Associated Payroll	14,472	12,603	(1,870)	-13%
Purchased Services	7,734	-	(7,734)	-100%
Supplies & Materials	28,589	4,573	(24,016)	-84%
Other Objects	84	131	47	55%
<b>Total Expenditures</b>	<b>73,464</b>	<b>40,053</b>	<b>(33,410)</b>	<b>-45%</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
Federal Sources	1,046,020	18,510	2%	1,187,697	1,187,697	-	0%
<b>Total Revenues</b>	<b>1,046,020</b>	<b>18,510</b>	<b>2%</b>	<b>1,187,697</b>	<b>1,187,697</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Salaries	501,486	56,970	11%	586,264	586,264	170,798	29%
Associated Payroll	179,437	29,023	16%	241,490	241,490	55,323	23%
Purchased Services	330,812	-	0%	21,119	21,119	28,108	133%
Supplies & Materials	34,277	6,296	18%	338,824	338,824	10,317	3%
Other Objects	8	-	0%	-	-	6	
<b>Total Expenditures</b>	<b>1,046,020</b>	<b>92,288</b>	<b>9%</b>	<b>1,187,697</b>	<b>1,187,697</b>	<b>264,552</b>	<b>22%</b>
<b>Change in Fund Balance</b>	<b>-</b>	<b>(73,778)</b>		<b>-</b>	<b>-</b>	<b>(264,552)</b>	
<b>Fund Balance - Beginning</b>	<b>8,401</b>	<b>8,401</b>		<b>-</b>	<b>8,401</b>	<b>8,401</b>	
<b>Fund Balance - Ending</b>	<b>8,401</b>	<b>(65,377)</b>		<b>-</b>	<b>8,401</b>	<b>(256,151)</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
Federal Sources	18,510	-	(18,510)
<b>Total Revenues</b>	<b>18,510</b>	<b>-</b>	<b>(18,510)</b>

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Salaries	56,970	170,798	113,829
Associated Payroll	29,023	55,323	26,299
Purchased Services	-	28,108	28,108
Supplies & Materials	6,296	10,317	4,021
Other Objects	-	6	6
<b>Total Expenditures</b>	<b>92,288</b>	<b>264,552</b>	<b>172,264</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
State Sources	850,796	-	0%	816,512	816,512	-	0%
<b>Total Revenues</b>	<b>850,796</b>	<b>-</b>	<b>0%</b>	<b>816,512</b>	<b>816,512</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Salaries	574,433	94,115	16%	526,785	526,785	97,221	18%
Associated Payroll	269,012	50,184	19%	286,663	286,663	41,387	14%
Purchased Services	7,350	-	0%	-	-	-	-
Supplies & Materials	-	491	-	3,064	3,064	-	0%
Other Objects	1	-	0%	-	-	-	-
<b>Total Expenditures</b>	<b>850,796</b>	<b>144,790</b>	<b>17%</b>	<b>816,512</b>	<b>816,512</b>	<b>138,609</b>	<b>17%</b>
<b>Change in Fund Balance</b>	<b>0</b>	<b>(144,790)</b>		<b>-</b>	<b>-</b>	<b>(138,609)</b>	
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>0</b>	<b>0</b>	
<b>Fund Balance - Ending</b>	<b>0</b>	<b>(144,790)</b>		<b>-</b>	<b>0</b>	<b>(138,609)</b>	

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Salaries	94,115	97,221	3,106
Associated Payroll	50,184	41,387	(8,796)
Supplies & Materials	491	-	(491)
<b>Total Expenditures</b>	<b>144,790</b>	<b>138,609</b>	<b>(6,181)</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
State Sources	20,905	-	0%	-	-	-	
<b>Total Revenues</b>	<b>20,905</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures</b>							
Purchased Services	-	-		2,355,000	2,355,000	-	0%
Capital Outlay	158,460	241,860	153%	-	-	1,749,742	
Debt Service	-	-		150,000	150,000	-	0%
Other Objects	3,132	-	0%	-	-	-	
<b>Total Expenditures</b>	<b>161,592</b>	<b>241,860</b>	<b>150%</b>	<b>2,505,000</b>	<b>2,505,000</b>	<b>1,749,742</b>	<b>70%</b>
<b>Other Sources (Uses)</b>							
Other Sources	-	-		4,860,000	4,860,000	-	0%
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>		<b>4,860,000</b>	<b>4,860,000</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>(140,687)</b>	<b>(241,860)</b>		<b>2,355,000</b>	<b>2,355,000</b>	<b>(1,749,742)</b>	
<b>Fund Balance - Beginning</b>	<b>2,353,262</b>	<b>2,353,262</b>		<b>-</b>	<b>2,212,575</b>	<b>2,212,575</b>	
<b>Fund Balance - Ending</b>	<b>2,212,575</b>	<b>2,111,402</b>		<b>2,355,000</b>	<b>4,567,575</b>	<b>462,832</b>	

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Variance</b>
<b>YTD Expenditures</b>			
Capital Outlay	241,860	1,749,742	1,507,882
<b>Total Expenditures</b>	<b>241,860</b>	<b>1,749,742</b>	<b>1,507,882</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
Local Sources	25,463	3,886	15%	20,000	20,000	-	0%
Intermediate Sources	178	-	0%	-	-	-	-
<b>Total Revenues</b>	<b>25,641</b>	<b>3,886</b>	<b>15%</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Purchased Services	-	-		1,019,000	1,019,000	-	0%
Capital Outlay	22,791	-	0%	-	-	-	-
Other Objects	-	633		-	-	-	-
<b>Total Expenditures</b>	<b>22,791</b>	<b>633</b>	<b>3%</b>	<b>1,019,000</b>	<b>1,019,000</b>	<b>-</b>	<b>0%</b>
<b>Other Sources (Uses)</b>							
Other Sources	-	-		364,665	364,665	-	0%
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>		<b>364,665</b>	<b>364,665</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>2,850</b>	<b>3,253</b>		<b>(634,335)</b>	<b>(634,335)</b>	<b>-</b>	
<b>Fund Balance - Beginning</b>	<b>998,897</b>	<b>998,897</b>		<b>634,335</b>	<b>1,001,747</b>	<b>1,001,747</b>	
<b>Fund Balance - Ending</b>	<b>1,001,747</b>	<b>1,002,150</b>		<b>-</b>	<b>367,412</b>	<b>1,001,747</b>	

	FY 2022-23	FY 2023-24	Variance
<b>YTD Revenues</b>			
Local Sources	3,886	-	(3,886)
<b>Total Revenues</b>	<b>3,886</b>	<b>-</b>	<b>(3,886)</b>

	FY 2022-23	FY 2023-24	Variance
<b>YTD Expenditures</b>			
Purchased Services	-	-	-
Other Objects	633	-	(633)
<b>Total Expenditures</b>	<b>633</b>	<b>-</b>	<b>(633)</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
State Sources	2,705,767	-	0%	1,335,164	1,335,164	603,299	45%
<b>Total Revenues</b>	<b>2,705,767</b>	<b>-</b>	<b>0%</b>	<b>1,335,164</b>	<b>1,335,164</b>	<b>603,299</b>	<b>45%</b>
<b>Expenditures</b>							
Capital Outlay	2,705,767	-	0%	4,000,000	4,000,000	614,081	15%
<b>Total Expenditures</b>	<b>2,705,767</b>	<b>-</b>	<b>0%</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>614,081</b>	<b>15%</b>
<b>Change in Fund Balance</b>	<b>-</b>	<b>-</b>		<b>(2,664,836)</b>	<b>(2,664,836)</b>	<b>(10,782)</b>	
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>		<b>2,664,836</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance - Ending</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(2,664,836)</b>	<b>(10,782)</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
State Sources	-	603,299	603,299
<b>Total Revenues</b>	<b>-</b>	<b>603,299</b>	<b>603,299</b>

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Capital Outlay	-	614,081	614,081
<b>Total Expenditures</b>	<b>-</b>	<b>614,081</b>	<b>614,081</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
Property Taxes	386,793	1,366	0%	467,446	467,446	-	0%
Local Sources	1,779	-	0%	-	-	-	-
Intermediate Sources	85	-	0%	-	-	-	-
<b>Total Revenues</b>	<b>388,658</b>	<b>1,366</b>	<b>0%</b>	<b>467,446</b>	<b>467,446</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Debt Service	380,219	-	0%	411,952	411,952	-	0%
<b>Total Expenditures</b>	<b>380,219</b>	<b>-</b>	<b>0%</b>	<b>411,952</b>	<b>411,952</b>	<b>-</b>	<b>0%</b>
<b>Other Sources (Uses)</b>							
Transfer Out	-	-	-	(30,000)	(30,000)	-	0%
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>8,439</b>	<b>1,366</b>		<b>25,494</b>	<b>25,494</b>	<b>-</b>	
<b>Fund Balance - Beginning</b>	<b>912</b>	<b>912</b>		<b>-</b>	<b>9,351</b>	<b>9,351</b>	
<b>Fund Balance - Ending</b>	<b>9,351</b>	<b>2,279</b>		<b>25,494</b>	<b>34,845</b>	<b>9,351</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
Property Taxes	1,366	-	(1,366)
<b>Total Revenues</b>	<b>1,366</b>	<b>-</b>	<b>(1,366)</b>

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

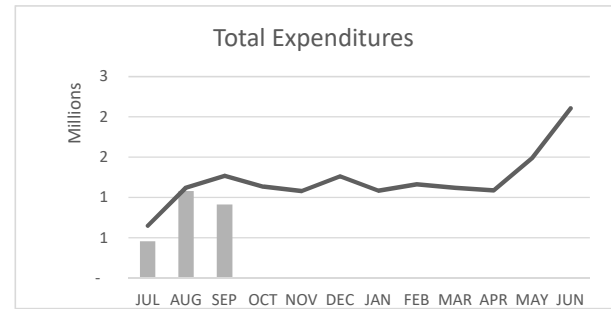
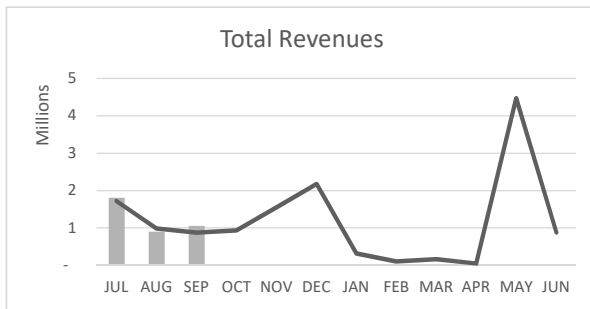
	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Sep 30 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Sep 30 2023	% of Budgeted
<b>Revenues</b>							
Local Sources	29,427	7,022	24%	30,000	30,000	2,315	8%
<b>Total Revenues</b>	<b>29,427</b>	<b>7,022</b>	<b>24%</b>	<b>30,000</b>	<b>30,000</b>	<b>2,315</b>	<b>8%</b>
<b>Expenditures</b>							
Purchased Services	-	-		20,000	20,000	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>		<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0%</b>
<b>Change in Fund Balance</b>	<b>29,427</b>	<b>7,022</b>		<b>10,000</b>	<b>10,000</b>	<b>2,315</b>	
<b>Fund Balance - Beginning</b>	<b>25,873</b>	<b>25,873</b>		<b>64,552</b>	<b>55,301</b>	<b>55,301</b>	
<b>Fund Balance - Ending</b>	<b>55,301</b>	<b>32,896</b>		<b>74,552</b>	<b>65,301</b>	<b>57,616</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
Local Sources	7,022	2,315	(4,707)
<b>Total Revenues</b>	<b>7,022</b>	<b>2,315</b>	<b>(4,707)</b>

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

<b>FY 2022-2023</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
<b>Revenues</b>													
Property Taxes	6,974	4,560	5,351	2,792	693,400	1,185,768	20,359	14,376	50,367	10,012	16,472	56,132	2,066,562
State School Fund	1,631,160	815,091	815,091	815,091	815,091	818,240	-	-	-	-	4,358,304	(2,915)	10,065,153
Local Sources	13,384	19,208	30,590	18,257	23,127	31,491	21,238	21,057	108,938	37,964	9,211	80,295	414,761
Intermediate Sources	-	-	-	-	-	-	-	-	958	-	-	452	400,000
State Sources	66,685	123,504	17,964	100,000	21,597	140,779	278,222	71,302	-	-	88,176	246,587	1,154,815
Federal Sources	-	19,792	5,524	-	-	-	-	-	-	-	-	104,554	129,869
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,718,202</b>	<b>982,155</b>	<b>874,520</b>	<b>936,139</b>	<b>1,553,216</b>	<b>2,176,278</b>	<b>319,818</b>	<b>106,735</b>	<b>160,263</b>	<b>47,976</b>	<b>4,472,614</b>	<b>884,653</b>	<b>14,232,571</b>
<b>Expenditures</b>													
Salaries	154,658	640,751	597,617	633,847	648,558	589,280	632,960	603,345	600,507	601,957	633,541	919,821	7,256,842
Associated Payroll	143,086	352,314	323,117	344,161	350,386	368,396	382,330	353,999	361,894	360,230	376,882	696,190	4,412,984
Purchased Services	79,824	60,725	160,800	106,468	30,419	196,268	41,594	142,561	123,396	96,322	294,539	337,841	1,670,755
Supplies & Materials	32,157	56,261	139,123	34,730	25,110	55,568	20,457	30,194	27,524	23,170	159,633	57,969	661,896
Capital Outlay	-	-	16,469	9,808	-	-	-	-	-	-	-	38,803	65,080
Debt Service	29,973	4,168	20,286	4,168	10,968	20,437	4,168	24,217	4,168	4,168	21,457	40,968	189,146
Other Objects	209,069	7,923	14,933	2,529	15,146	33,847	1,701	7,986	4,083	288	1,575	16,001	315,083
<b>Total Expenditures</b>	<b>648,766</b>	<b>1,122,143</b>	<b>1,272,346</b>	<b>1,135,709</b>	<b>1,080,586</b>	<b>1,263,797</b>	<b>1,083,210</b>	<b>1,162,302</b>	<b>1,121,572</b>	<b>1,086,135</b>	<b>1,487,628</b>	<b>2,107,592</b>	<b>14,571,785</b>

<b>FY 2023-2024</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>
<b>Revenues</b>													
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
State School Fund	1,741,617	870,286	870,286	-	-	-	-	-	-	-	-	-	3,482,189
Local Sources	6,533	-	182,638	-	-	-	-	-	-	-	-	-	189,171
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State Sources	12,417	10,527	-	-	-	-	-	-	-	-	-	-	22,945
Federal Sources	46,713	19,826	-	-	-	-	-	-	-	-	-	-	66,539
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,807,280</b>	<b>900,639</b>	<b>1,052,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,760,843</b>
<b>Expenditures</b>													
Salaries	136,188	573,919	603,732	-	-	-	-	-	-	-	-	-	1,313,839
Associated Payroll	112,100	334,932	242,530	-	-	-	-	-	-	-	-	-	689,562
Purchased Services	100,773	87,461	12,627	-	-	-	-	-	-	-	-	-	200,861
Supplies & Materials	19,855	40,270	47,865	249	-	-	-	-	-	-	-	-	108,239
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	47,866	42,415	4,168	-	-	-	-	-	-	-	-	-	94,449
Other Objects	39,842	391	558	-	-	-	-	-	-	-	-	-	40,791
<b>Total Expenditures</b>	<b>456,624</b>	<b>1,079,387</b>	<b>911,480</b>	<b>249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,447,741</b>





October 6<sup>th</sup>, 2023

Corbett School District

Attn: Board of Directors and Cindy Duley, Business Manager

35800 Historic Columbia River Hwy

Corbett, Oregon 97019

We are pleased to confirm our understanding of the services we are to provide Corbett School District for the fiscal year ending June 30<sup>th</sup>, 2023.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities (if any), each major fund, and the aggregate remaining fund information (if applicable), and the disclosures, which collectively comprise the basic financial statements of Corbett School District as of and for the fiscal year ending June 30<sup>th</sup>, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Corbett School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Corbett School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Pension and/or OPEB schedules accordingly

We have also been engaged to report on supplementary information other than RSI that accompanies Corbett School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements:

- 1) Schedules of Revenues, Expenditures, Changes in fund balance - budget versus actual

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Summary Revenue and Expenditure Schedules Required by Oregon Department of Education
- 2) Debt Schedules, if in existence

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we will issue a report on our consideration of the Corbett School District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on the government's compliance.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned

and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Corbett School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Corbett School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Corbett School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Corbett School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by October 9<sup>th</sup>, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Umpqua Valley Financial, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oregon Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Umpqua Valley Financial, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oregon Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Steve Tuchscherer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 9<sup>th</sup>, 2023 and to issue our reports no later than December 31<sup>st</sup>, 2023. We will be in communication with staff as these schedules are refined.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$35,180 plus \$5,250 for the Single Audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing board of Corbett School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely

to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Corbett School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

A handwritten signature in black ink, appearing to be "D. M. ...", written in a cursive style.

Umpqua Valley Financial, LLC

RESPONSE:

This letter correctly sets forth the understanding of Corbett School District.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## C O N T R A C T

THIS CONTRACT, made this 9th day of October 2023, in accordance with the requirements of Oregon Revised Statutes Chapter 297.405 through 297.555, between UMPQUA VALLEY FINANCIAL, LLC of Roseburg, Oregon, and CORBETT SCHOOL DISTRICT, Corbett, Oregon, provides as follows:

1. It is hereby agreed that UMPQUA VALLEY FINANCIAL, LLC shall conduct an audit of the accounts and fiscal affairs of CORBETT SCHOOL DISTRICT, Corbett, Oregon, for the fiscal year ending June 30<sup>th</sup>, 2023 and annually thereafter, in accordance with generally accepted auditing standards; Standards for Audits of Governmental Organizations, Programs, Activities, and Functions; the Guidelines for Financial and Compliance Audits of Federally Assisted Programs.; the Provisions of Uniform Guidance, 'The AICPA Industry Guide, Audits of States, Local Governments, and Non-Profit Organizations'; and the Minimum Standards for Audits of Municipal Corporations, as prescribed by law. The audit shall be undertaken in order to express an opinion on the financial statements of CORBETT SCHOOL DISTRICT, Corbett, Oregon, and to determine if CORBETT SCHOOL DISTRICT has complied substantially with appropriate legal provisions.

2. UMPQUA VALLEY FINANCIAL, LLC agrees that the services to be performed under this contract shall be rendered by Steve Tuchscherer, CPA or under his personal supervision, and that the work will be faithfully performed with care and diligence.

3. It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audit whereby the services of UMPQUA VALLEY FINANCIAL, LLC are necessary beyond the

extent of the work contemplated, written notification of such unusual conditions shall be delivered to CORBETT SCHOOL DISTRICT, Corbett, Oregon, who shall instruct UMPQUA VALLEY FINANCIAL, LLC in writing, concerning such additional services, and that a signed copy of each such notification and instruction shall be delivered immediately to the Secretary of State by the Party issuing the same.

4. The audit shall be started as soon after this contract is executed as is agreeable to the Parties hereto and shall be completed and a written report thereon delivered within a reasonable time. Barring any unforeseen events or circumstances that may cause a delay, the completion date shall be no later than the December 31<sup>st</sup> following the fiscal year end close for the non-single audit portion of the engagement and no later than the March 31<sup>st</sup> following the fiscal year end close for the single audit portion of the engagement. In the event of such a delay, UMPQUA VALLEY FINANCIAL, LLC shall make reasonable efforts to notify CORBETT SCHOOL DISTRICT of the delay, the cause of the delay, and any remedies, if known and available. If Umpqua Valley Financial LLC is the cause of the delay, the total fee shall be reduced by 10% per month during the time the report remains incomplete. If Corbett School District is the cause of the delay, the fee shall not be reduced. Umpqua Valley Financial reserves the right to file updated or corrected report(s) when/if needed, and those later filing dates shall not constitute a delay for the sake of fee reduction considerations. Upon its completion, UMPQUA VALLEY FINANCIAL, LLC shall file the report with the Oregon Secretary of State and Oregon Department of Education, on behalf of CORBETT SCHOOL DISTRICT. UMPQUA VALLEY FINANCIAL, LLC staff will address both significant and insignificant findings with District financial officers as they arise during the audit process, to allow for these entities the chance to provide explanations or additional documents as needed to resolve the

finding(s) before the audit completion exit interview. UMPQUA VALLEY FINANCIAL, LLC will provide District financial officers with a draft audit for review and feedback prior to the audit report being submitted to the Oregon Secretary of State and the Oregon Department of Education. Adequate copies of such report shall be delivered to CORBETT SCHOOL DISTRICT, Corbett, Oregon, and its form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.

5. It is understood and agreed that CORBETT SCHOOL DISTRICT, Corbett, Oregon, is responsible for such financial statements as may be necessary to fully disclose and fairly present the results of operations for the period under audit and the financial condition at the end of that period. Should such financial statements not be prepared and presented within a reasonable period of time, it is understood that UMPQUA VALLEY FINANCIAL, LLC shall draft them for CORBETT SCHOOL DISTRICT, Corbett, Oregon. The cost of preparing such financial statements shall be included in the fee for conducting the audit as set forth in Paragraph 7 below.

6. It is understood and agreed that either Party may cancel this contract by giving notice in writing to the other Party at least ninety days prior to July 1 of any year.

7. In consideration of the faithful performance of the conditions, covenants, and undertakings herein set forth, CORBETT SCHOOL DISTRICT, Corbett, Oregon, hereby agrees to pay UMPQUA VALLEY FINANCIAL, LLC a reasonable fee not to exceed \$35,180, plus an additional \$5,250 for the Single Audit, for fiscal year ending June 30<sup>th</sup>, 2023. CORBETT SCHOOL DISTRICT, Corbett, Oregon, hereby affirms

that proper provision for the payment of such fees has been or will be duly made and that funds for the payment thereof are or will be made legally available.

UMPQUA VALLEY FINANCIAL, LLC

CORBETT SCHOOL DISTRICT

By: 

By: \_\_\_\_\_

Date: \_\_\_\_\_



# Corbett School District 39

Code: FB  
Adopted: 1/15/98  
Revised/Readopted: 10/20/21  
Orig. Code: FB

## Facilities Planning

The Board will gather and analyze appropriate data to evaluate the district's facilities needs on a long-range basis. Such data will include, but not be limited to, enrollment projections, anticipated changes in the instructional program, analysis of community building plans, analysis of sites and evaluation of present facilities.

END OF POLICY

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### Legal Reference(s):

[ORS 195.110](#)  
[ORS 197.295 to -197.314](#)

[ORS 332.155](#)

[OAR 581-022-2345](#)

Toxic Substances Control Act, 15 U.S.C. §§ 2601-2629 (2012); Asbestos Hazard Emergency Response Act of 1986, 15 U.S.C. §§ 2641-2656 (2012).

**2023-24**

**Title 1A Budget Narrative  
Corbett School District**

- 1 Certified 1A 0.50 FTE to provide intervention support to students K-6
- 1 Classified staff .85 FTE to support Title 1A reading and math small groups
- Professional Development for teachers in grades K-8
- Curriculum Materials for students in K-8
- Forefront Data Online Service (CGS and CAPS)
- Literacy Night Materials and Staff Support

The Title team progress monitors all at-risk readers in grades K-3 using DIBELS data on the DIBELS assessment that is given three times per year. Data is monitored throughout the school year using ForeFront online monitoring system. This collection of data is accessible to classroom teachers, special education staff, intervention staff, and administration.

Data is then used to develop instructional plans for students and additional professional development for teachers and support staff. The Title team delivers services to elementary students and small groups for reading, writing, and math instruction. The priority is in reading instruction.

Family involvement is critical and our intervention team will provide materials and home support for students and their families.

Purchasing of curriculum and student materials to ensure researched-based literacy and math instruction is provided and accessible to all students, including students with second language needs.

**Title 1A 2023-24 Budget**

\$55,000	Certified Staff 0.5 FTE	Reading Specialist	Certified staff
\$14,000	payroll costs		
\$25,000	Classified Staff 0.65 FTE	Intervention Support	Classified staff
\$10,000	payroll costs		
\$2,200	Family Engagement		GS/CAPS Literacy Night
\$10,000	Staff Services	Professional Development	SOR training and substitute/assessment support
\$3000	Forefront Data	Online data collection	
\$14,081	Instructional Supplies	Student centered	Curriculum/Decodable books
\$133,281			
\$1,000	McKinney Vento	Set aside money	
<b>\$134,281</b>			

# Corbett School District #39

## Report on Compliance with Public School Standards

### 2022-23 School Year

By November 1 of each year, school district superintendents are required by [OAR 581-022-2305: District Assurances of Compliance with Public School Standards](#) to report to their community on the district's status with respect to all of the Standards for Public Elementary and Secondary Schools. The Standards are adopted by the State Board of Education and set out in Oregon Administrative Rules Chapter 581, Division 22.

The table below contains a summary of **Corbett** School District's compliance with each of the requirements of Oregon's administrative rules found in [DIVISION 22 - STANDARDS FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS](#) during the 2022-23 school year. For each rule reported as out of compliance, **Corbett** School District has provided an explanation of why the school district was out of compliance and the school district's proposed corrective action plan to come into compliance. The corrective action must be approved by ODE and completed by the district by the beginning of the 2024-25 school year.

**What are the requirements of the standards?** For a general overview of what each rule/standard requires, consult this high-level [Rules at a Glance summary](#). For specific, comprehensive requirements, use the links below for each individual rule.

### Category: Teaching & Learning

#### Subcategory: Curriculum & Instruction

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2030 District Curriculum</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2045- Prevention Education in Drugs and Alcohol</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2050 Human Sexuality Education</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2055 Career Education</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2060 Comprehensive School Counseling</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2263 Physical Education Requirements</a> *Elementary Grades	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2263 Physical Education Requirements</a> *Middle Grades	<b>In Compliance with both 2022-23 requirements (225/week) and revised requirements (150/week average)</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2320 Required Instructional Time</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2340 Media Programs</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2500 Programs and Services for TAG Students</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2350 Independent Adoptions of Instructional Materials</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2355 Instructional Materials Adoption</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2360 Postponement of Purchase of State-Adopted Instructional Materials</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

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### Subcategory: Assessment & Reporting

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2100 Administration of State Assessments</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2110 Exception of Students with Disabilities from State Assessments</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2115 Assessment of Essential Skills: Diploma Requirements</a>	<b>Waived for 2022-23 school year</b>	Not applicable	Not applicable
<a href="#">581-022-2115(2) Assessment of Essential Skills: Local Performance Assessment Requirement</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2120 Essential Skill Assessments for English Language Learners</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2270 Individual Student Assessment, Recordkeeping and Reporting</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2445 Universal Screenings for Risk Factors of Dyslexia</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

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### Subcategory: Program & Service Requirements

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2315 Special Education for Children with Disabilities</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2325 Identification of Academically Talented and Intellectually Gifted Students</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2330 Rights of Parents of TAG Students</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2505 Alternative Education Programs</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

### Subcategory: High School Diploma

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2000 Diploma Requirements</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2005 Veterans Diploma</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2010 Modified Diploma</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2015 Extended Diploma</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2020 Alternative Certificate</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2025 Credit Options</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

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### Category: Health & Safety

#### Subcategory: Policies & Practices

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2205 Policies on Reporting of Child Abuse</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2220 Health Services</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2310 Equal Education Opportunities</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2312 Every Student Belongs</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2345 Auxiliary Services</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

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### Subcategory: Plans & Reports

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-0107 Operational Plans for the 2022-23 School Year</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2223 Healthy and Safe Schools Plan</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2225 Emergency Plans and Safety Programs</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2230 Asbestos Management Plans</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2267 Annual Report on Restraint and Seclusion</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2510 Suicide Prevention Plan</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

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### Subcategory: Athletics & Interscholastic Activities

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2210 Anabolic Steroids and Performance Enhancing Substances</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2215 Safety of School Sports – Concussions</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2308 Agreements Entered Into with Voluntary Organizations</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

## Category: District Performance & Accountability

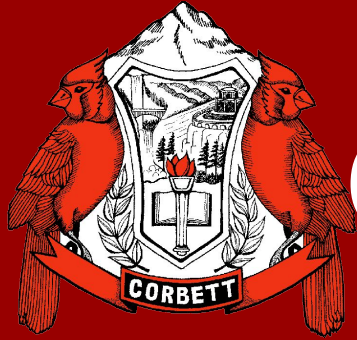
Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2250 District Improvement Plan</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2255 School and District Performance Report Criteria</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2260- Records and Reports</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2265 Report on PE Data</a>	<b>Waived for 2022-23 school year</b>	Not applicable	Not applicable
<a href="#">581-022-2300 Standardization</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2305 District Assurances of Compliance with Public School Standards</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2370 Complaint Procedures</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

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## Category: Human Resources/Staffing

Rule # and Title	Status	Explanation/Evidence	Corrective Action Plan & Timeline
<a href="#">581-022-2335 Daily Class Size</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2400 Personnel</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2405 Personnel Policies</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2410 Teacher and Administrator Evaluation and Support</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2415 Core Teaching Standards</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2420 Educational Leadership - Administrator Standards</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2430 Fingerprinting of Subject Individuals in Positions Not Requiring Licensure as Teachers, Administrators, Personnel Specialists, School Nurses</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable
<a href="#">581-022-2440 Teacher Training Related to Dyslexia</a>	<b>In compliance</b>	The district has met all of the requirements for this rule.	Not applicable

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# Corbett School District

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*Educational Excellence : Curriculum & Assessment*

October 18, 2023

# The Why?

**“A guaranteed and viable curriculum is the single most important initiative a school or district can engage in to **raise student achievement.**”**

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*What Works in Schools: Translating Research into Practice*  
Marzano, 2003

# Roadmaps to Learning



Common Core  
State  
Standards



Identify  
desired  
results.  
(Targets)



Determine  
acceptable  
evidence.  
(Assessment)



Plan learning  
experiences and  
instruction.  
(Strategies and  
Lessons)

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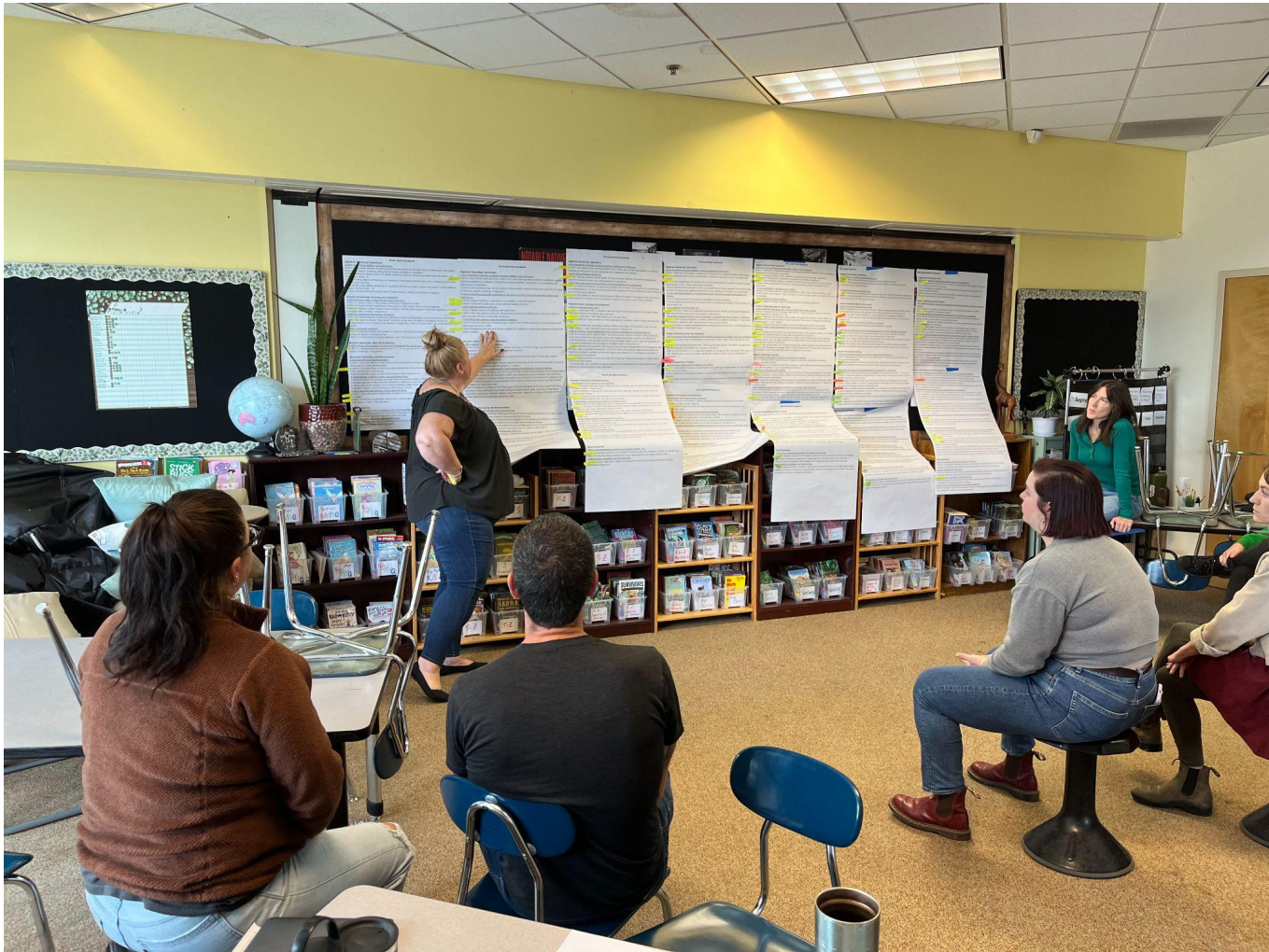
**Horizontal Prioritization**

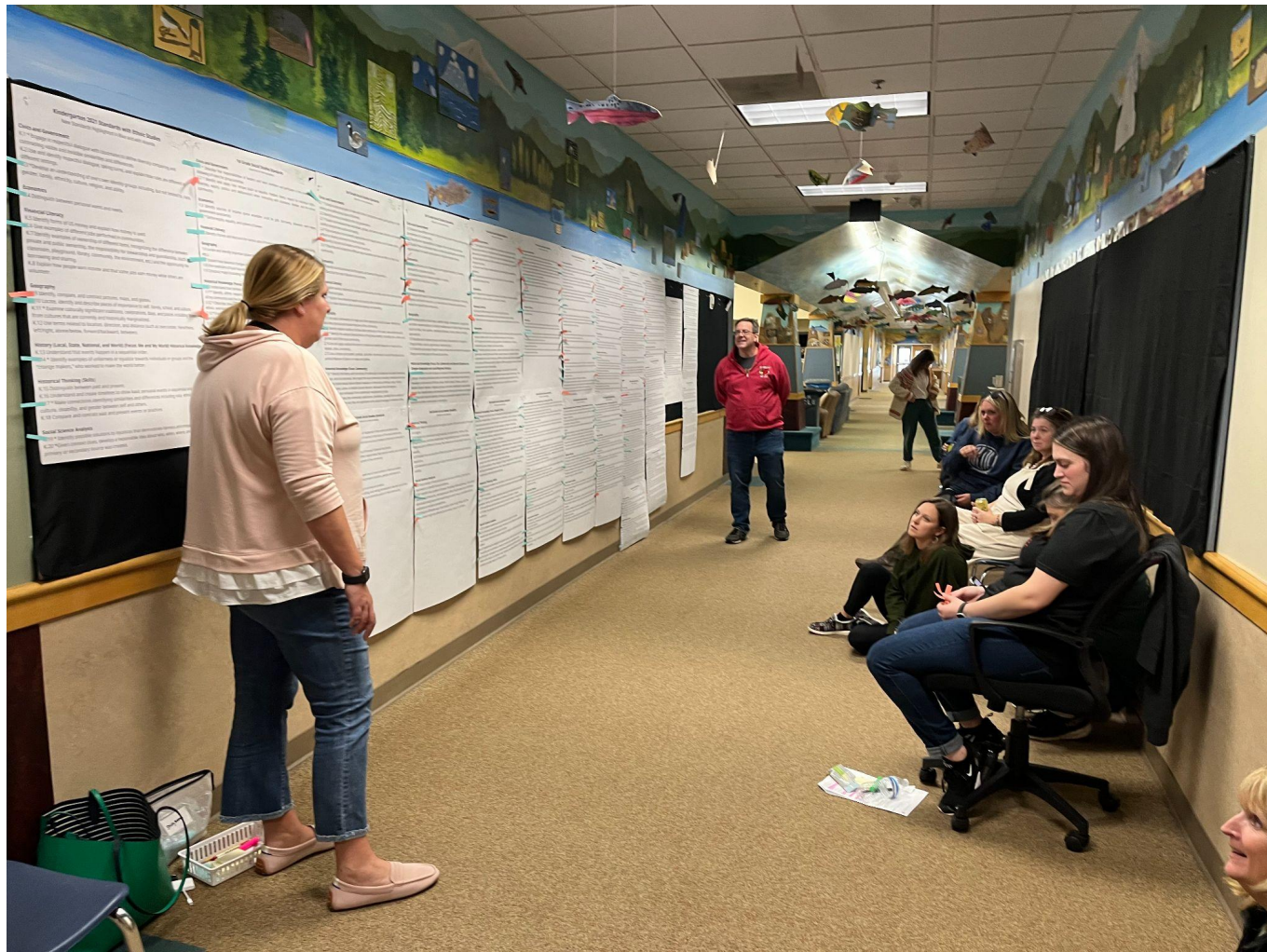
- Each participant will have individual goals for their organization and will be able to share them with the group.
- Each participant will be able to share their goals with the group and will be able to share their goals with the group.
- Each participant will be able to share their goals with the group and will be able to share their goals with the group.

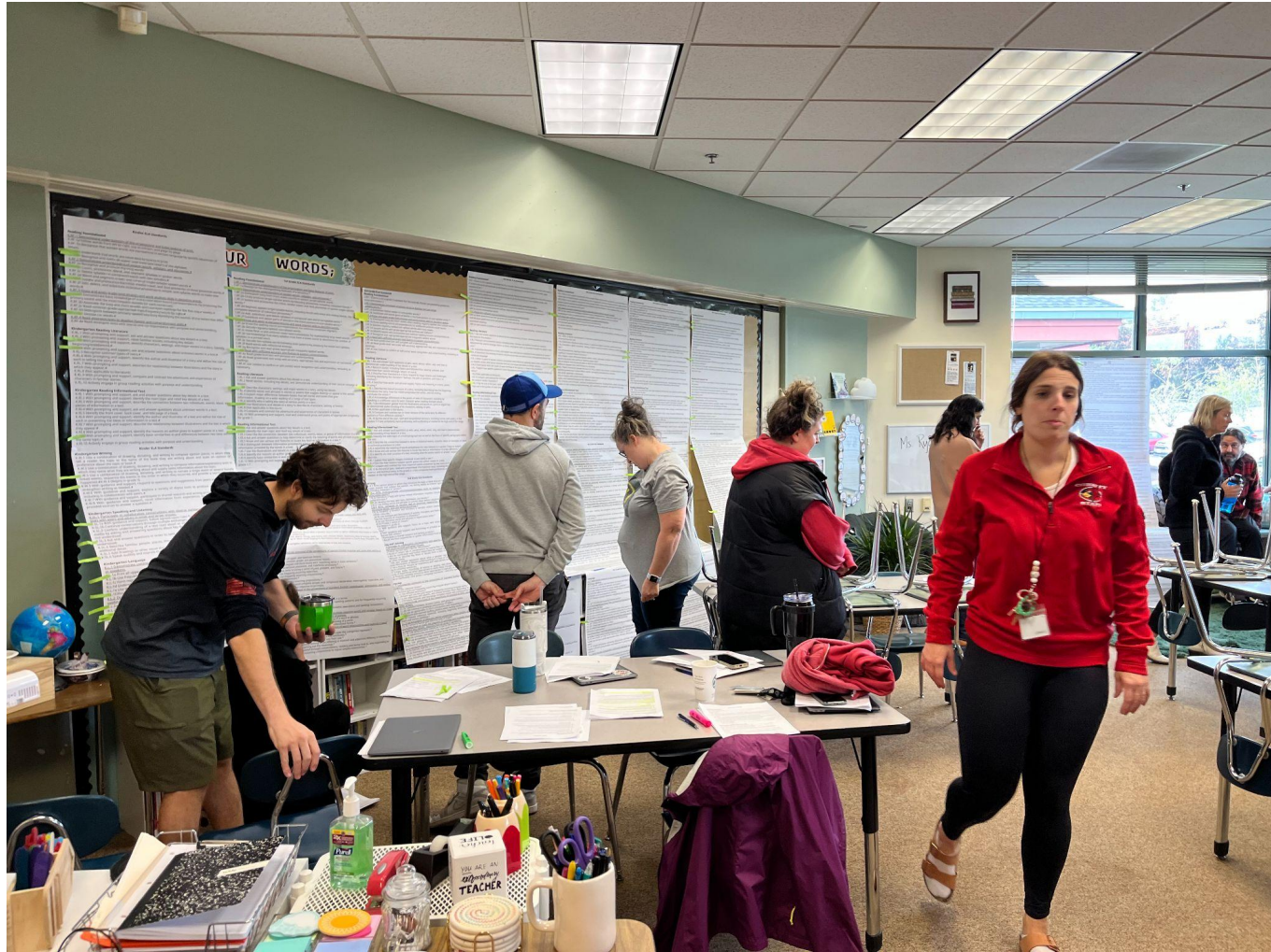












# EDUCATIONAL EXCELLENCE

*moving schools forward*



65

**Readiness**

**Guaranteed and Viable**

**Data  
Teams**

**Refining**

**Gradual  
Release**

0-.5 Years

.5 - 2 Years

Year 3

Year 4

Year 5



This is where you are!

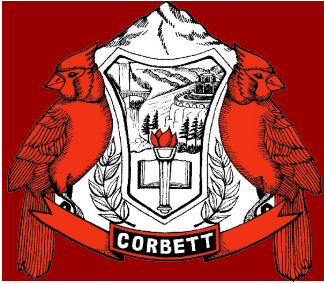
# Considering the Journey

**Phase Four:** Continuous Improvement, Formal Strategy Revision/Removal, Assessment Revision based on field test results

**Phase Three:** Full Cycles, Walkthroughs with Full Cycles, Formative Assessments

**Phase Two:** Unit Maps, Walkthroughs with Unit Maps, Summative Assessments

**Phase One:** Projection Maps, Walkthroughs with Projection Maps, Team Dynamics/Norms, Roles, Agenda



Thank you!

Comments or Questions?

Name	Position		Salary	Stipend	Stipend Note
Derek Fialkiewicz	Superintendent		\$150,000.00		
Kathy Childress	HS Principal	11 Months	\$131,625.37	\$3,800.00	\$200/mo communication + \$1400 tech
Jeanne Swift	Student Services Director	11 Months	\$120,656.59	\$6,800.00	\$3,000 Asst Sup + \$200/month + \$1400 tech
Michelle Dawkins	GS Principal	11 Months	\$120,656.59	\$3,800.00	\$200/mo communication + \$1400 tech
Cassie Duprey	Assistant Principal	11 Months	\$120,656.59	\$3,800.00	\$200/mo communication + \$1400 tech
Sara Brounstein	CAPS Principal	10 Months	\$105,364.90	\$3,800.00	\$200/mo communication + \$1400 tech
Brian Lutes	MS Principal	10 Months	\$105,364.90	\$3,800.00	\$200/mo communication + \$1400 tech
Helen Leedom	SBMH Director	11 Months	\$120,656.59	\$3,800.00	\$200/mo communication + \$1400 tech
Shelia Osborne	ACI Director	10 Months	\$95,786.27	\$3,800.00	\$200/mo communication + \$1400 tech
Steve Salisbury	Maintenance/Custodial Supervisor		\$90,062.70	\$1,200.00	\$100/mo tech
Todd Williams	Transportation Supervisor		\$90,062.70	\$1,200.00	\$100/mo tech
Robin Lindeen-Blakeley	Deputy Clerk / HR Lead		\$85,877.40		
Seth Tucker	Kitchen Manager		\$80,835.30		
Chris Wingle	Technology Director		\$80,835.30		
Carrie Evans	Transportation Coordinator		\$63,440.00		
Brie Windust	Business Office Assistant		\$63,440.00		
Christie Dillard	Business Office Assistant		\$63,440.00		