

AGENDA	CORBETT SCHOOL DISTRICT REGULAR SCHOOL BOARD MEETING ZOOM virtual 35800 E Historic Columbia River Highway Corbett, Oregon 97019	via virtual ZOOM only Thursday, January 18, 2024
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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
- 3. Introduction and Comments of Guests and Representatives 16
  - 1. Principal / Director/ Supervisor Reports
  - 2. Student Representative to the Board Information Item
- 4. FINANCIAL REPORTS / MATTERS
- 1. Report Information Item 116
- 5. Superintendent Fialkiewicz Report Information Items
  - 1. Enrollment Numbers/Application Process Update
  - 2. Update on Corbett School campus upgrades and/or grants
  - 3. Strategic Planning/Future Planning 128
- 6. CONSENT AGENDA
  - 1. **Consent agenda \*\*Resolution items 1.83-24\*\* through 1.85-24\*\* Action Items**
- 7. CURRICULUM
- 8. STUDENTS
- 9. TRANSPORTATION, BUILDINGS AND MAINTENANCE
- 10. CO-CURRICULAR ACTIVITIES
- 11. Personnel
  - 1. See 6.1
  - 2. See 6.1
  - 3. Vacant Positions Information Item
  - 4. See 6.1
- 12. Policy 129
- 13. Matters for the Good of the Order
- 14. COMING EVENTS
  - 1. Friday, January 19, 2024 - School Day
  - Thursday, January 25, 2024 - HS Conferences
  - Tuesday, January 30, 2024 - 5:30 p.m. Special School Board Meeting/Board Retreat at Menucha
  - Monday, February 19, 2024 - Holiday, Presidents' Day
  - Wednesday, February 21, 2024 - Regular School Board Meeting, CMS Woodard campus gym, 7:00 p.m.

## 15. 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

# Corbett School District 39

Code: CBA  
Adopted: 9/18/13  
Revised/Readopted: 7/21/21  
Orig. Code(s): CBA

## Qualifications and Duties of the Superintendent

POSITION: Superintendent of Schools

- QUALIFICATIONS:
1. A current Oregon administrative license with an authorization for all levels, superintendent's endorsement or a transitional superintendent license;
  2. Successful experience as an educational leader and administrator;
  3. In lieu of the experience and training requirements above, the Board may consider as a candidate for its superintendent's position an individual who meets transitional administrator or exceptional administrator licensure requirements. The Board may, jointly with the individual, submit an application for such license for Teacher Standards and Practices Commission approval pursuant to OAR 584-080-0151 and 584-080-0161;
  4. Other qualifications as determined by the Board.

REPORTS TO: Board of Directors

SUPERVISES: Central office administrators and school principals; and through them, all district personnel.

JOB GOAL: Provide effective administration of all schools and departments, and educational leadership throughout the school system and community.

### Performance Responsibilities

The superintendent:

1. Serves as chief executive officer of the Board except as otherwise provided by law, makes rules not in conflict with law or with Board policies and decides all matters of administrative and supervisory detail in connection with the operation and maintenance of the schools;
2. Initiates and directs the development of policies for approval by the Board, delegating such responsibility to associates and subordinates as deemed desirable;
3. Attends all meetings of the Board except those concerned with his/her own contract status and takes part in the deliberations, but does not vote;

4. Assists the Board in reaching sound judgments, establishing policies and approving those matters which the law requires the Board to approve; places before the Board necessary and helpful facts, comparisons, investigations, information and reports; and makes available the personal advice on special or technical matters by those persons who are qualified to furnish it;
5. Implements and interprets Board policies;
6. Recommends the appointment, renewal, contract extension, contract nonrenewal, contract nonextension or discharge of licensed employees of the Board as provided by law, Board policies and the employee's collective bargaining agreement, as applicable, and with such recommendations reported to the Board for approval;
7. Assigns or transfers licensed employees as provided by state law, Board policies, collective bargaining agreements and meet and confer agreements, as applicable;
8. Appoints, assigns, transfers, promotes, demotes or discharges classified and nonrepresented employees as provided by state law, Board policies, collective bargaining agreements and meet and confer agreements, as applicable;
9. Directs the professional supervisory staff in visits to the schools under his/her charge; through this staff, directs, assigns and assists teachers and all other educational employees in the performance of their duties; classifies, assigns and controls the promotion of students; and performs other duties as the Board determines;
10. Directs the work of the professional staff in evaluating curriculum and instructional materials and, upon the basis of such study, makes recommendations to the Board;
11. Supervises the establishment or modification of attendance and transportation area boundaries subject to Board approval;
12. Directs the preparation of the budget showing the estimated receipts and disbursements necessary to cover the needs of the district for the ensuing budget period, and submits this estimate to the Board in accordance with law;
13. Approves and directs, in accordance with law and Board policy, purchases and expenditures, within the limits of the budget;
14. Exercises leadership in directing studies of sites and buildings, considering the population trend and the educational and cultural needs of the district, to ensure timely decisions by the Board and electorate regarding construction and renovation projects;
15. Represents the district in dealings with other school systems, social institutions, business firms, government agencies and the general public;
16. Keeps the public informed about current educational practices, educational trends and issues confronting the district.

The specific enumeration of the superintendent’s duties as detailed above will not act to limit the broad authority and responsibility of the office.

END OF POLICY

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**Legal Reference(s):**

[ORS 342.125](#)  
[ORS 342.143](#)  
[ORS 342.173](#)  
[ORS 342.175](#)  
[ORS 342.850](#)

[OAR 581-023-0006 to -0041](#)  
[OAR 581-023-0104](#)  
[OAR 581-023-0112](#)  
[OAR 581-023-0220 to -0240](#)  
[OAR 584-020-0000 to -0045](#)

[OAR 584-036-0035\(1\)](#)  
[OAR 584-046-0003 to -0055](#)  
[OAR 584-080-0151 to -0153](#)  
[OAR 584-080-0161](#)



*Certificate of Recognition*

This award is given to

**TODD MICKALSON**

for your service on the Corbett School District 39  
Board Recognition month January 2024

**DEREK FIALKIEWICZ, ED.D.**  
SUPERINTENDENT

**JEANNE SWIFT**  
ASSISTANT  
SUPERINTENDENT/STUDENT  
SERVICES DIRECTOR



*Certificate of Recognition*

This award is given to

**DAVID GRANBERG**

for your service on the Corbett School District 39  
Board Recognition month January 2024

**DEREK FIALKIEWICZ, ED.D.**  
SUPERINTENDENT

**JEANNE SWIFT**  
ASSISTANT  
SUPERINTENDENT / STUDENT  
SERVICES DIRECTOR



*Certificate of Recognition*

This award is given to

**BEN BYERS**

for your service on the Corbett School District 39  
Board Recognition month January 2024

**DEREK FIALKIEWICZ, ED.D.**  
SUPERINTENDENT

**JEANNE SWIFT**  
ASSISTANT  
SUPERINTENDENT/STUDENT  
SERVICES DIRECTOR



*Certificate of Recognition*

This award is given to

**LEAH FREDERICKS**

for your service on the Corbett School District 39  
Board Recognition month January 2024

**DEREK FIALKIEWICZ, ED.D.**  
SUPERINTENDENT

**JEANNESWIFT**  
ASSISTANT  
SUPERINTENDENT / STUDENT  
SERVICES DIRECTOR



*Certificate of Recognition*

This award is given to

**BOB BUTTKE**

for your service on the Corbett School District 39  
Board Recognition month January 2024

**DEREK FIALKIEWICZ, ED.D.**  
SUPERINTENDENT

**JEANNE SWIFT**  
ASSISTANT  
SUPERINTENDENT/STUDENT  
SERVICES DIRECTOR



*Certificate of Recognition*

This award is given to

**DYLAN RICKERT**

for your service on the Corbett School District 39  
Board Recognition month January 2024

**DEREK FIALKIEWICZ, ED.D.**  
SUPERINTENDENT

**JEANNE SWIFT**  
ASSISTANT  
SUPERINTENDENT / STUDENT  
SERVICES DIRECTOR



*Certificate of Recognition*

This award is given to

**MICHELLE VO**

for your service on the Corbett School District 39  
Board Recognition month January 2024

**DEREK FIALKIEWICZ, ED.D.**  
Superintendent

**JEANNE SWIFT**  
Assistant Superintendent/Student Services  
Director

# Corbett School District 39

Code: DIE  
Adopted: 12/17/98  
Revised/Readopted: 8/18/21  
Orig. Code: DIE

## Audits

An audit of all accounts of the district will be made annually by an independent certified public accountant selected by the Board in accordance with Oregon law. The audit examination will be conducted in accordance with minimum auditing standards established by the Secretary of State.

The annual audit of the books and accounts will include all funds under the control of the district, including but not limited to: General Fund, Federal Funds, Child Nutrition Fund, Student Body Funds, Trust Accounts, Debt Services Funds and Capital Project Funds and those factors that are used to compute the district's State School Fund distribution.

The cost of the audit will be a charge against the funds of the district.

A copy of the audit report will be presented to the Board. The superintendent will submit a copy of the audit report to the Oregon Department of Education.

The Board will review audit service on a three-year basis.

END OF POLICY

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### Legal Reference(s):

[ORS 294.155](#)

[ORS Chapter 297](#)

[ORS 327.137](#)

[ORS 328.465](#)

[OAR 162-010-0020\(11\)](#)

[OAR 581-023-0037](#)

### Cross Reference(s):

DIC - Financial Reports and Statements

DJB - Petty Cash Accounts



# **CORBETT SCHOOL DISTRICT NO. 39**

**Corbett, Oregon**

## **Annual Financial Report**

**June 30, 2023**

# **CORBETT SCHOOL DISTRICT NO. 39**

35800 E Historic Columbia River Highway  
Corbett, Oregon 97019  
503-261-4200

## **DISTRICT OFFICIALS**

Michelle Vo	Chair - Position 3 June 30, 2025
Todd Mickalson	Vice-chair - Position 2 June 30, 2025
Todd Redfern	Member - Position 1 June 30, 2023
David Granberg	Member - Position 4 June 30, 2025
Bob Buttke	Member - Position 5 June 30, 2025
Rebecca Bratton	Member - Position 6 June 30, 2023
Katey Kinnear	Member - Position 7 June 30, 2023

All Board members receive mail at the above address.

## **ADMINISTRATION**

Derek Fialkiewicz	Superintendent
Robin Lindeen -Blakeley	Deputy Clerk

**CORBETT SCHOOL DISTRICT NO. 39**

**AUDIT REPORT**

**June 30, 2023**

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**CORBETT SCHOOL DISTRICT NO. 39**

**AUDIT REPORT**

**June 30, 2023**

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## **INDEPENDENT AUDITOR’S REPORT**

To the Board of Directors  
Corbett School District No. 39  
35800 E Historic Columbia River Hwy Corbett, Oregon 97019

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Corbett School District No. 39 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Corbett School District No. 39’s basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Corbett School District No. 39 as of June 30, 2023, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

#### **Basis of Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Corbett School District No. 39 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Corbett School District No. 39’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives 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 to issue an auditor’s report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corbett School District No. 39's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Corbett School District No. 39's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 1-7, the schedules of revenues, expenditures, and changes in fund balances – budget and actuals on pages 53-54, and the pension and OPEB schedules on pages 55-59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and the pension and OPEB schedules in accordance with the auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedules of revenues, expenditures and changes in fund balances – budget and actuals described above on pages 53-54 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedules of revenues, expenditures and changes in fund balances – budget and actuals have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of revenues, expenditures and changes in fund balances – budget and actuals are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Corbett School District No. 39's basic financial statements. The supplementary information on pages 61-72 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Corbett School District No. 39.

The supplementary information on pages 61-72 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary data is fairly stated in all material respects in relation to the financial statements taken as a whole.

## Other Information

The other information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## Reports on Other Legal and Regulatory Requirements

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we have issued our report dated December 31, 2023, on our consideration of the Corbett School District No. 39'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 District's compliance.



Steve Tuhscherer, CPA  
Umpqua Valley Financial, LLC  
Roseburg, Oregon  
December 31, 2023

**MANAGEMENT'S**  
**DISCUSSION**  
**AND ANALYSIS**

# **CORBETT SCHOOL DISTRICT NO. 39**

## **Management's Discussion and Analysis (MD&A) For the Fiscal Year Ended June 30, 2023 Unaudited**

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As management of Corbett School District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. The analysis focuses on significant financial issues, major financial activities, and resulting changes in financial position, budget variances and specific issues related to funds and the economic factors affecting the District. Please read it in conjunction with the District's financial statements, which follow this discussion and analysis.

### **FINANCIAL HIGHLIGHTS**

- In the government-wide statements, the assets and deferred outflows of the District exceeded its liabilities and deferred inflows at June 30, 2023 by \$297 thousand. Of the total amount, \$9.6 million is invested in capital assets net of related debt, \$445 thousand is restricted for student activities, federal and state grants, food service, energy projects, debt service and other post-employment benefits, and the remainder is an unrestricted net deficit of \$9.7 million.
- The District's ending net position increased by \$3.0 million.
- The District's governmental funds show a combined ending fund balance of \$3.4 million, a decrease of \$1.5 million from prior year. Fund balances are restricted for food service, student activities, energy projects, capital projects, and debt service. The remaining amount is non-spendable.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

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

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

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

# **CORBETT SCHOOL DISTRICT NO. 39**

## **Management's Discussion and Analysis (MD&A)**

**For the Fiscal Year Ended June 30, 2023**

**Unaudited**

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### **FUND FINANCIAL STATEMENTS**

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

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

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

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

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$297 thousand at the close of the most recent fiscal year.

A significant portion of the District's net position reflects its net investment in capital assets (e.g., buildings, vehicles, and equipment.) The District uses capital assets to provide services to students and other District residents, consequently, these assets are not available for future spending. Net investment in capital assets increased by \$2.9 million in 2022-23, reflecting construction in progress pertaining to the Woodard property development to replace the middle school. The next category of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$10.3 million is unrestricted.

The changes in long-term liabilities, deferred outflows of resources, and deferred inflows of resources are attributable to changes in the Oregon Public Employees Retirement System (PERS) and Other Post-Employment Benefit (OPEB) liabilities.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **Management's Discussion and Analysis (MD&A)**

**For the Fiscal Year Ended June 30, 2023**

**Unaudited**

### **Summary of Net Position**

	Governmental Activities		Percentage Change
	June 30, 2023	June 30, 2022	
<b>Assets</b>			
Current and Other Assets	\$ 5,496,470	\$ 6,952,856	-20.9%
Capital Assets	11,981,008	9,005,116	33.0%
Total Assets	17,477,478	15,957,972	9.5%
<b>Deferred Outflow of Resources</b>	4,464,912	5,383,372	-17.1%
<b>Liabilities</b>			
Current Liabilities	1,948,686	2,326,724	-16.2%
Long-Term Liabilities	15,573,670	14,269,206	9.1%
Total Liabilities	17,522,356	16,595,930	5.6%
<b>Deferred Inflow of Resources</b>	4,122,840	7,432,482	-44.5%
<b>Net Position</b>			
Net Investment in Capital Assets	9,593,436	6,744,132	42.2%
Restricted	1,009,715	977,613	3.3%
Unrestricted	(10,305,957)	(10,408,813)	-1.0%
Total Net Position	\$ 297,194	\$ (2,687,068)	-111.1%

Governmental activities increased the District's net position by \$3.0 million in the current the fiscal year.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **Management's Discussion and Analysis (MD&A)**

**For the Fiscal Year Ended June 30, 2023**

**Unaudited**

### **Changes in Net Position**

	Governmental Activities		
	2022-23	2021-22	Percentage Change
<b>Revenues</b>			
Program Revenues			
Charges for Services	\$ 407,651	\$ 255,424	59.6%
Operating Grants and Contributions	2,982,816	2,440,995	22.2%
Capital Grants and Contributions	2,726,671	659,248	313.6%
General Revenues			
Property Taxes	2,440,295	2,346,201	4.0%
State Basic School Support	10,068,068	9,761,703	3.1%
Other	744,901	499,540	49.1%
Total Revenues	<u>19,370,402</u>	<u>15,963,111</u>	21.3%
<b>Program Expenses</b>			
Instruction	10,056,201	9,669,221	4.0%
Support Services	5,716,106	5,119,607	11.7%
Community Services	462,671	457,029	1.2%
Interest on Long-Term Debt	151,164	145,635	3.8%
Total Program Expenses	<u>16,386,142</u>	<u>15,391,492</u>	6.5%
<b>Change in Net Position</b>	2,984,260	571,619	422.1%
<b>Beginning Net Position</b>	<u>(2,687,066)</u>	<u>(3,258,687)</u>	
<b>Ending Net Position</b>	<u>\$ 297,194</u>	<u>\$ (2,687,068)</u>	

The increase in revenues from charges for services is due to the return to full time on campus childcare after the conclusion of limitations to services that occurred during COVID.

The increase in operating grants and contributions is primarily due to state grants for summer school, staff training and retention, and career-technical education. Capital grants and contributions increased, reflecting OSCIM matching grant proceeds spent on eligible project costs including the grade school roof and the Woodard property.

Property taxes increased due to an increase in the taxes levied to pay debt service on the 2021 general obligation bond issued. State School Fund revenues increase when the district's resident student attendance increases, when prior year adjustments are applied, and when changes are made to the funding formula. The Common School Fund revenue increase is due to recognition of the second installment payment of the revenue being recognized in the year in which it was earned.

Instruction, support services and enterprise and community service expenses increased, reflecting a shift of resources to additional support for students.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **Management's Discussion and Analysis (MD&A)**

**For the Fiscal Year Ended June 30, 2023**

**Unaudited**

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### **FUND FINANCIAL ANALYSIS**

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance measures the District's net resources available for appropriation in the next fiscal year. As of June 30, 2023, total fund balance of the governmental funds was \$3.4 million. The restricted amounts are available to use, in accordance with applicable restrictions on the nature of the expenditures.

The General Fund's ending fund balance decreased to \$435 thousand during the fiscal year ended June 30, 2023. The Full Faith and Credit Fund is a new fund that was broken out from the General Fund during 2022-23 based on auditor recommendation. It accounts for the proceeds and expenditures of a 2020 capital borrowing. It was formerly reported within the General Fund, and has an ending fund balance of \$2.2 million, which is reserved for capital projects.

The GO Bond 2021 Fund accounts capital project funded by the general obligation bonds issued in April 2021. The fund received reimbursements for prior year expenditures in the current year. The ending balance of \$1 million is restricted for capital projects.

The OSCIM Match Grant Fund records the activities financed by the Oregon School Capital Improvement Matching (OSCIM) Program. The grant award is on a reimbursement basis; there is no fund balance.

### **BUDGETARY HIGHLIGHTS FOR THE GENERAL FUND**

The Adopted Budget was amended twice during the 2022-23 fiscal year. The first supplemental budget added \$431 thousand authorized federal fund expenditure capacity to the adopted amount of \$829 thousand, for a total of \$1.26 million, to recognize receipt of a School Based Mental Health grant award, to authorize support services expenditures for the new SBMH program and debt service expenditures for the lease of program space. The second supplemental budget recognized prior year audited beginning fund balances, authorized the creation of Fund 08 Full Faith and Credit fund with its associated beginning fund balance and equivalent expenditure authority.

In fiscal year 2022-23, the District overspent the final general fund budget by \$620 thousand, attributable to overspending on instructional services.

### **CAPITAL ASSETS**

At June 30, 2023, the District had \$12.0 million invested in broad range of capital assets including land, building, equipment, and vehicles. The changes in capital assets for the current fiscal year are due to the depreciation of capital assets, the expansion of CTE programming, and work on the Woodard property which began in July 2020 and was completed in December 2023. Further information about capital assets may be found in Note 4.

### **DEBT ADMINISTRATION**

As of June 30, 2023, the District had \$4.66 million in long-term debt. The district's debt consists of General Obligation Bond (2021), Certificates of Participation (2012), a QSCB Loan (2012), a SELP Loan from the Oregon Department of Energy (2012), five bus financing agreements, and a land purchase contract. Further information about long-term debt may be found in Note 5.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **Management's Discussion and Analysis (MD&A)**

**For the Fiscal Year Ended June 30, 2023**

**Unaudited**

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### **ECONOMIC FACTORS**

The District derives about 73 percent of its General Fund revenues from the State School Fund via its funding distribution formula. Property taxes account for approximately 15 percent.

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

Local Economy – Portland and the surrounding metropolitan area have a widely-diversified economy. Portland's centralized location and excellent transportation facilities have established the area as a major distribution point on the West Coast for wholesale trade and high-tech exports.

Located 30 miles east of Portland, in the scenic Columbia River Gorge, and adjacent to Interstate 84, the District encompasses roughly 134 square miles and serves approximately 1,060 students. The District is recognized as one of the highest-performing school districts in Oregon and enjoys high demand for enrollment from non-resident students who wish to attend. Approximately 45% of the District's enrollment is made up of non-resident students; the District offers limited lottery slots.

### **2023-24 BUDGET**

The Adopted budget for 2023-2024 has total appropriations of \$25.4 million, including \$14.7 million in the general fund, \$442 thousand in the GO Bond 2021 Fund, and \$4.00 million in the OSCIM Match Grant Fund.

The 2023-2024 budget was adopted as Woodard property development for use as a middle school was ramping up. Lingering impacts of COVID-19 have been felt in Oregon schools for more than two years, particularly the increased need for support services. The Adopted budget anticipated a beginning fund balance of \$4.62 million.

### **REQUESTS FOR INFORMATION**

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

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

**BASIC FINANCIAL**  
**STATEMENTS**

**Government-Wide**  
**Financial Statements**

**CORBETT SCHOOL DISTRICT NO. 39**

**STATEMENT OF NET POSITION**

June 30, 2023

	<b>Governmental Activities</b>
<b><u>ASSETS:</u></b>	
Current Assets:	
Cash and Cash Equivalents	\$ 2,439,145
Cash Held by County	6,432
Property Taxes Receivable	63,843
Accounts Receivable	2,259,997
Prepaid Expenses	18,500
Inventory-Food, Supplies & Commodities	7,222
<b>Total Current Assets</b>	<b>4,795,139</b>
Noncurrent Assets:	
Net OPEB Asset (RHIA)	99,658
Deposits Held by Fiscal Agent	601,674
Capital Assets:	
Non-Depreciable	3,980,622
Depreciable, Net of Accumulated Depreciation	8,000,387
<b>Total Assets</b>	<b>17,477,480</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>	
Pension Related Deferrals	4,361,701
OPEB Related Deferrals - RHIA	12,734
OPEB Related Deferrals - OEBB	90,477
<b>Total Deferred Outflow of Resources</b>	<b>4,464,912</b>
<b><u>LIABILITIES:</u></b>	
Accounts Payable	\$ 527,539
Accrued Interest Payable	18,368
Payroll Liabilities	781,511
Leases Payable	
Due within one year	101,768
Due in more than one year	286,747
Bonds Payable	
Due within one year	385,000
Due in more than one year	4,340,000
Notes and Contracts Payable	
Due within one year	134,501
Due in more than one year	319,015
Net OPEB Obligation - OEBB	381,973
Net Pension Liability	10,245,936
<b>Total Liabilities</b>	<b>17,522,358</b>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>	
Pension Related Deferrals	4,062,649
OPEB Related Deferrals - RHIA	11,623
OPEB Related Deferrals - OEBB	48,568
<b>Total Deferred Inflow of Resources</b>	<b>4,122,840</b>
<b><u>NET POSITION:</u></b>	
Net Investment in Capital Assets	9,593,436
Restricted for:	
Student Activities	135,549
Food Service	112,803
Energy Projects	55,301
Debt Service	606,404
Net OPEB Asset	99,658
Unrestricted	(10,305,957)
<b>Total Net Position</b>	<b>\$ 297,194</b>

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

**CORBETT SCHOOL DISTRICT NO. 39**

**STATEMENT OF ACTIVITIES**

**For the Fiscal Year Ended June 30, 2023**

		<u>Program Revenues</u>			<u>Net</u>
		<u>Charges</u>	<u>Operating</u>	<u>Capital</u>	<u>(Expense)</u>
	<u>(Expenses)</u>	<u>for</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Revenue</u>
		<u>Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>and</u>
					<u>Change in</u>
					<u>Net Position</u>
<b><u>GOVERNMENTAL ACTIVITIES:</u></b>					<b><u>Governmental</u></b>
					<b><u>Activities</u></b>
Instruction	\$ 10,056,201	\$ 197,202	\$ 2,226,356	\$ -	\$ (7,632,643)
Support Services	5,716,106	75	548,196	2,726,671	(2,441,164)
Enterprise and Community Services	462,671	210,374	151,074	-	(101,223)
Interest on Long-Term Debt	151,164	-	57,190	-	(93,974)
<b>Total Governmental Activities</b>	<b>\$ 16,386,142</b>	<b>\$ 407,651</b>	<b>\$ 2,982,816</b>	<b>\$ 2,726,671</b>	<b>\$ (10,269,004)</b>

**GENERAL REVENUES:**

Local Sources:

Property Taxes, Levied for General Purposes	\$ 2,039,953
Property Taxes, Levied for Debt Service	400,342
Earnings on Investments	143,020
Unrestricted Intermediate and Local Revenue	458,677
State School Fund for Education and Support Services	10,068,068
State Common School Fund	143,204
Subtotal - General Revenues	13,253,264
Change in Net Position	2,984,260
Net Position, July 1, 2022	(2,687,066)
<b>Net Position, June 30, 2023</b>	<b>\$ 297,194</b>

**BASIC FINANCIAL**  
**STATEMENTS**

**Governmental Fund**  
**Financial Statements**

**CORBETT SCHOOL DISTRICT NO. 39**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

**June 30, 2023**

	<b>General Fund</b>	<b>Federal Funds</b>	<b>OSCIM Match Grant Fund</b>	<b>Full Faith and Credit Fund</b>	<b>GO Bond 2021 Fund</b>	<b>Other Govern- mental Funds</b>	<b>Total Govern- mental Funds</b>
<b><u>ASSETS:</u></b>							
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 1,230,097	\$ 1,002,252	\$ 206,796	\$ 2,439,145
Cash Held by County	5,546	-	-	-	-	886	6,432
Property Taxes Receivable	56,320	-	-	-	-	7,523	63,843
Accounts Receivable	519,466	872,990	815,602	-	-	51,939	2,259,997
Due From Other Funds	366,409	-	-	1,003,188	-	-	1,369,597
Prepaid Expenses	5,000	13,500	-	-	-	-	18,500
Inventory-Food, Supplies & Commodities	-	-	-	-	-	7,221	7,221
Deposits Held by Fiscal Agent	601,674	-	-	-	-	-	601,674
<b>Total Assets</b>	<b>\$ 1,554,415</b>	<b>\$ 886,490</b>	<b>\$ 815,602</b>	<b>\$ 2,233,285</b>	<b>\$ 1,002,252</b>	<b>\$ 274,365</b>	<b>\$ 6,766,409</b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</u></b>							
<b>LIABILITIES:</b>							
Accounts Payable	\$ 232,636	\$ 269,213	\$ 22,791	\$ -	\$ -	\$ 2,898	\$ 527,538
Payroll Liabilities	781,511	-	-	-	-	-	781,511
Due to Other Funds	-	576,786	792,811	-	-	-	1,369,597
<b>Total Liabilities</b>	<b>1,014,147</b>	<b>845,999</b>	<b>815,602</b>	<b>-</b>	<b>-</b>	<b>2,898</b>	<b>2,678,646</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue - Property Taxes	46,493	-	-	-	-	6,237	52,730
Unavailable Revenue - Other	58,329	623,286	-	-	-	3,124	684,739
<b>Total Deferred Inflows of Resources</b>	<b>104,822</b>	<b>623,286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,361</b>	<b>737,469</b>
<b>FUND BALANCES:</b>							
Unspendable	5,000	13,500	-	-	-	7,221	25,721
Restricted for:							
Capital Construction & Building Maintenance	-	-	-	2,233,285	1,002,252	-	3,235,537
Debt Service	601,674	-	-	-	-	10,198	611,872
Energy Projects	-	-	-	-	-	55,301	55,301
Committed for:							
Food Service Program	-	-	-	-	-	53,837	53,837
Student Body Activities	-	-	-	-	-	135,549	135,549
Unassigned	(171,228)	(596,295)	-	-	-	-	(767,523)
<b>Total Fund Balances</b>	<b>435,446</b>	<b>(582,795)</b>	<b>-</b>	<b>2,233,285</b>	<b>1,002,252</b>	<b>262,106</b>	<b>3,350,294</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,554,415</b>	<b>\$ 886,490</b>	<b>\$ 815,602</b>	<b>\$ 2,233,285</b>	<b>\$ 1,002,252</b>	<b>\$ 274,365</b>	<b>\$ 6,766,409</b>

**CORBETT SCHOOL DISTRICT NO. 39**  
**RECONCILIATION OF THE BALANCE SHEET**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION**  
**June 30, 2023**

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<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 3,350,294</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	11,981,009
OPEB assets are not financial resources and therefore are not reported in the governmental funds.	99,658
Property taxes receivable that will not be available to pay for current-period expenditures are deferred in the governmental funds.	52,730
Deferred outflows not available to pay for current period expenditures and therefore not reported in the governmental funds:	
Pension Related Deferrals	4,361,701
OPEB Related Deferrals - RHIA	12,734
OPEB Related Deferrals - OEGB	90,477
A portion of the District's grant reimbursement claims are collected after year-end but are not available soon enough to pay for the current year's expenditures and therefore is not reported as revenue in the governmental funds.	684,738
Liabilities not payable in the current year and deferred inflows not realized in the current year are not reported as governmental fund liabilities.	
Accrued Interest Payable	(18,368)
Leases Payable	(388,515)
Bonds Payable	(4,725,000)
Notes Payable	(453,516)
Net Pension Liability	(10,245,936)
Net OPEB Obligations	(381,973)
Pension Related Deferrals	(4,062,649)
OPEB Related Deferrals	(60,191)
<b>Net Position of Governmental Activities</b>	<b><u>\$ 297,193</u></b>

**CORBETT SCHOOL DISTRICT NO. 39**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

**For the Fiscal Year Ended June 30, 2023**

	<b>General Fund</b>	<b>Federal Funds</b>	<b>OSCIM Match Grant Fund</b>	<b>Full Faith and Credit Fund</b>	<b>GO Bond 2021 Fund</b>	<b>Other Govern- mental Funds</b>	<b>Total Govern- mental Funds</b>
<b><u>REVENUES:</u></b>							
Taxes	\$ 2,047,379	\$ -	\$ -	\$ -	\$ -	\$ 383,049	\$ 2,430,428
State School Fund	10,065,153	-	-	-	-	2,915	10,068,068
Local Sources	451,970	-	-	-	25,969	304,960	782,899
Intermediate Government Aid	201,787	-	-	-	178	154	202,119
State Aid	990,651	-	2,705,767	20,905	-	868,641	4,585,964
Federal Aid	77,470	441,244	-	-	-	187,737	706,451
<b>Total Revenues</b>	<b>13,834,410</b>	<b>441,244</b>	<b>2,705,767</b>	<b>20,905</b>	<b>26,147</b>	<b>1,747,456</b>	<b>18,775,929</b>
<b><u>EXPENDITURES:</u></b>							
Current:							
Instruction	8,773,860	830,307	-	-	-	779,155	10,383,322
Support Services	5,429,883	157,133	-	-	-	244,793	5,831,809
Enterprise and Community Services	129,228	-	-	-	-	350,271	479,499
Debt Service:							
Principal	176,374	41,168	-	-	-	318,000	535,542
Interest	76,923	3,832	-	-	-	62,219	142,974
Capital Outlay:							
Instruction	40,473	-	-	-	-	-	40,473
Support Services	24,606	-	-	-	-	-	24,606
Facilities Acquisition and Construction	-	429,683	2,705,767	140,882	22,792	-	3,299,124
<b>Total Expenditures</b>	<b>14,651,347</b>	<b>1,462,123</b>	<b>2,705,767</b>	<b>140,882</b>	<b>22,792</b>	<b>1,754,438</b>	<b>20,737,349</b>
Excess (Deficiency) of Revenues Over Expenditures	(816,937)	(1,020,879)	-	(119,977)	3,355	(6,982)	(1,961,420)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>							
Interfund Transfers In	-	-	-	-	-	53,340	53,340
Interfund Transfers Out	(53,340)	-	-	-	-	-	(53,340)
Long Term Debt Financing Sources	-	429,683	-	-	-	-	429,683
<b>Total Other Financing Sources (Uses)</b>	<b>(53,340)</b>	<b>429,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,340</b>	<b>429,683</b>
Net Change in Fund Balance	(870,277)	(591,196)	-	(119,977)	3,355	46,358	(1,531,737)
Beginning Fund Balance	1,305,723	8,401	-	2,353,262	998,897	215,748	4,882,031
<b>Ending Fund Balance</b>	<b>\$ 435,446</b>	<b>\$ (582,795)</b>	<b>\$ -</b>	<b>\$ 2,233,285</b>	<b>\$ 1,002,252</b>	<b>\$ 262,106</b>	<b>\$ 3,350,294</b>

## CORBETT SCHOOL DISTRICT NO. 39

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2023

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**Net Changes in Fund Balances - Total Governmental Funds** \$ (1,531,736)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation or amortization expense.

Expenditures for capitalized assets	2,922,409
Less current year depreciation	(331,442)
Issuance of right of use lease	429,683
Amortization expense	(44,759)

Changes in the inventory balance from the prior year to the current year are an adjustment to expense for the Statement of Activities. That change is reflected as a change in fund balance reserve for the fund financial statements. That difference in accounting is reconciled here.

Revenues that do not meet the measurable and available criteria are not recognized in the current year in the governmental funds. In the Statement of Activities revenues are recognized when earned.

Property Taxes	9,867
Grants and Contributions	564,887
Other Revenues	19,720

Proceeds from long-term debt are recognized as other financing sources in the governmental funds, but increases assets and liabilities in the Statement of Net Position. (429,683)

Repayment of principal on long term debt and leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Bonds, loans and contracts	494,275
Right of use leases	41,168

Changes in deferred inflows/outflows related to pension liability and net pension liability are not recognized in the governmental funds. 883,213

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Net increase/(decrease) in accrued interest expense	(8,091)
Increase/(decrease) in accrued OPEB	(35,252)

**Change in Net Position of Governmental Activities** \$ 2,984,259

**BASIC FINANCIAL**  
**STATEMENTS**

**Notes to the Basic**  
**Financial Statements**

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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Corbett School District No. 39 was organized under the provisions of Oregon Statutes pursuant to ORS Chapter 332 to operate elementary and secondary schools. The District is governed by a separately elected Board of Directors who approve the administrative officials. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles, all activities of the District have been included in the basic financial statements.

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The basic financial statements of Corbett School District No. 39 have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

#### **Reporting Entity**

In determining the financial reporting entity, the Corbett School District No. 39 complies with Governmental Accounting Standards Board Statement 14 as amended, "The Financial Reporting Entity." The criteria for including organizations as component units within the District's reporting entity, include whether 1) the organization is legally separate (can sue and be sued in their name); 2) the District holds the corporate powers of the organization; 3) the District appoints a voting majority of the organization's board; 4) the District can impose its will on the organization; 5) the organization has the potential to impose a financial benefit/burden on the District; and 6) there is fiscal dependency by the organization on the District. Based on the aforementioned criteria, the Corbett School District No. 39 has no component units.

#### **Basis of Presentation**

*Government-wide Statements:* The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the overall District with most of the inter-fund activities removed to minimize the double counting of internal activities. Governmental activities include programs supported primarily by taxes, state school support payments, grants, and other intergovernmental revenues. The District has no business-type activities that rely, to a significant extent, on fees and charges for support. The District also reports no fiduciary activities.

The statement of activities demonstrates the degree to which direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a program of function and, therefore, are identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**

#### **Basis of Presentation (Cont.)**

*Fund Financial Statements:* During the fiscal year, the District segregates transactions related to school district functions or activities in separate funds to aid financial management and to demonstrate legal compliance. The fund financial statements provide information about the District's funds.

The fund financial statements provide reports on the financial condition and results of operations for governmental activities. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

General Fund - The General Fund is the main operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. This fund accounts for all general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund. General Fund expenditures are categorized by "Instruction" which is the direct teaching of students or the interaction between teacher and students. "Support Services" covers all the support activities for students, teachers, and facilities. Major activities in support services are transportation, maintenance of facilities (i.e., heating, phones, electricity, cleaning,) administration, counseling for students, and technology support.

Federal Funds – The Federal Funds account for the proceeds and expenditures of federally funded programs.

OCSIM Match Grant Fund - This fund accounts for the proceeds and expenditures of the District's Oregon School Capital Improvement Matching (OSCIM) grant, which provides matching grants to districts that pass a local general obligation bond.

GO Bond 2021 Fund - This fund accounts for the proceeds and expenditures of the District's General Obligation Bonds, Series 2021, issued for the construction and remodel of school facilities and the refinancing of a full faith and credit borrowing from 2020.

Full Faith and Credit Fund - This fund accounts for the proceeds and expenditures of the District's Full Faith and Credit borrowing from prior years, and any future designated full and faith and credit arrangements.

In addition, the District maintains the Food Service Fund, Student Investment Account Fund, Student Activities Fund, Energy Projects Fund, and the GO Bond Debt Service Fund.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**

#### **Measurement Focus/Basis of Accounting**

Measurement focus refers to what is being measured; the basis of accounting refers to when transactions are recognized in the financial records and reported on the financial statements. The basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized when the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within sixty days after year end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt which are reported when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

The revenues susceptible to accrual are property taxes, charges for services, interest income and intergovernmental revenues. All other governmental fund revenues are recognized when received, as they are deemed immaterial. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when the revenue recognition is met or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

#### **Use of Estimates**

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amount of assets and liabilities as well as disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

#### **Budgeting**

The District budgets all funds as required by state law. The District budgets for all funds on a modified accrual basis. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total expenditures are controlled by annual appropriations at the following organizational levels: instruction, support services, community services, facilities acquisition and construction, and other expenditures. Appropriations lapse as of the fiscal year-end. A detailed budget document is required that contains more detailed information for the above-mentioned expenditure categories.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**

Unexpected additional resources may be added to the budget with a supplemental budget and appropriations resolution. A supplemental budget may require hearings before the public, publications in newspapers, and approval by the District Board of Directors. Original and supplemental budgets may be modified using appropriations transfers between the levels of control. Such transfers require approval by the District Board of Directors.

#### **Cash and Investments**

For purposes of the statement of cash flows, cash and cash equivalents include cash on hand, checking, savings and money market accounts, and any short-term, highly liquid investments with initial maturity dates of three months or less.

The District has adopted an investment policy requiring compliance with Oregon statutes, which authorizes the District to invest in obligations of the United States, the agencies and instrumentalities of the United States and the State of Oregon, and numerous other investment instruments.

The District's investments may consist of time certificates of deposit, banker's acceptances, commercial paper, U.S. Government Agency securities, and the State of Oregon Treasurer's Local Government Investment Pool (LGIP). The District's investments are reported at fair value at year-end. Changes in the fair value of investments are recorded as investment earnings. The LGIP is stated at cost, which approximates fair value. The fair value of the LGIP is the same as the District's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended, non-load diversified portfolio offered to any agency, political subdivision, or public corporation of the State that by law is made the custodian of, or has control of, any fund. LGIP is included in the Oregon Short-Term Fund (OSTF) which was established by the State Treasurer. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury on the management and investment options of the LGIP.

#### **Receivables**

Amounts due from individuals, organizations or other governmental units are recorded as receivables at year-end. These amounts include charges for services rendered, or for goods and material provided by the District. All receivables are expected to be collected. Accordingly, receivables are reported at the gross amount without an allowance for uncollectible accounts.

Receivables are also recognized for property taxes and intergovernmental grants. Property taxes receivable consist of uncollected taxes levied and payable at the end of the fiscal year. All taxes are considered collectible. Consequently, no allowance for uncollectible taxes has been established. In the governmental fund financial statements, property taxes not collected within sixty days of the end of the fiscal year are reported as a deferred inflow or resources.

Intergovernmental grant reimbursement and entitlement amounts for which all eligibility requirements imposed by the provider have been met, but which were not received by the fiscal year end, are reported as accounts receivable.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**

#### Inventory

Food and supply inventories in the Food Service Fund are valued at cost determined by the FIFO method. Commodities inventory in the Food Service Fund is valued at estimated fair market value. Inventory is treated as being expended when used rather than when purchased. Inventories of non-food service supplies are not considered significant. The District records the cost of non-food service supplies as expenses and expenditures when purchased rather than when used.

#### Restricted Assets and Liabilities

Assets with use restricted to future bond payments and the related liability are segregated in the statements of net position.

#### Capital Assets

The District has established a formal system of accounting for its capital assets. Purchased or constructed capital assets are reported at cost, or estimated cost when original cost is not available. Donated capital assets are valued at their estimated fair market value on the date received. Maintenance and repairs of capital assets are not capitalized but rather are charged to expenditures in the governmental funds. The District does not possess any infrastructure. The capitalization threshold used by the District as recommended by the State of Oregon is \$5,000.

In the government-wide financial statements, all reported capital assets except for land and construction in progress are depreciated. Depreciation is computed using the straight-line method over the estimated useful lives as follows:

<u>Asset Class</u>	<u>Estimated Years of Useful Lives</u>
Buildings	20-50
Building Improvements	20-50
Land Improvements	15-25
Vehicles	10
Equipment	5-10

In the governmental fund financial statements, fixed assets are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized, and related depreciation is not reported in the fund financial statements.

#### Compensated Absences and Accrued Liabilities:

The liability for accrued vacation benefits reported in the government-wide statements consists of unpaid, accumulated annual vacation. The early retirement liability has been calculated using the accrual method for benefit amounts due to former employees who currently are receiving early-termination benefits. Early retirement benefits are available to a limited number of employees each year.

All payables and accrued liabilities are reported on government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid on time and in full by current financial resources are reported as obligations of the funds.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**

#### Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the District has only one item that qualifies for reporting in this category, deferred pension contributions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item that qualifies for reporting in this category, deferred earnings on pension assets. In the governmental funds' balance sheet, a different category of deferred inflow of resources, delinquent property tax revenue not available, is reported. Property taxes levied and considered receivable at the end of the fiscal year, but not collected within sixty days of the end of the fiscal year are reported in this category. These amounts are recognized as an inflow of resources (revenue) in the period that the amounts become available.

#### Long-Term Debt

All bonds, notes, and capital lease payable are recognized in the government-wide financial statements as liabilities of the District. Amounts of the long-term debt due within the following fiscal year are included in the current liabilities section of the Statement of Net Position.

In the governmental fund financial statements, proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources. Principal and interest payments on long-term debt are recorded as debt service in the expenditure section of the statement and schedules.

#### Equity Classifications

##### *Government-wide Statements*

Equity is classified as net position, which represents the difference between assets, liabilities, and deferred accounts. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantor, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**

#### Equity Classifications (Cont.)

##### *Governmental Fund Financial Statements*

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

A. Nonspendable: This classification includes amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

B. Restricted: This classification includes fund balance amounts that are constrained for specific purposes that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

C. Committed: This classification includes fund balance amounts that are constrained for specific purpose that are internally imposed by the government through resolution of the highest level of decision-making authority, the District Board, and does not lapse at year-end.

D. Assigned: This classification includes fund balance amounts that are intended to be used for specific purposes that are neither restricted nor committed. This intent can be expressed by the District Board or through the District Board delegating this responsibility to selected staff members or through the budgetary process.

E. Unassigned: This classification includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories, and negative fund balances of other governmental funds.

The District's policy is to use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise but reserves the right to selectively spend unassigned resources first to defer the use of the constrained fund balances.

#### Property Taxes

Real and personal property taxes are attached as an enforceable lien on property as of January 1. All taxes are levied as of the lien date and are payable in three installments on November 15, February 15, and May 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are recorded on the statement of net position. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectable taxes has been established. All property taxes receivable is due from property owners within the District.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.):**

#### **Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers in the fund financial statements. For the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

#### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement Fund (OPERF) and the Oregon Public Service Retirement Plan (OPSRP) and additions to/deductions from OPERF's and OPSRP's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **CASH AND INVESTMENTS:**

For a discussion of deposit and investment policies and other related information, see the Cash and Investments note under the Summary of Significant Accounting Policies.

The District follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Various restrictions on deposits and investments are imposed by state statutes. These restrictions are summarized in the Cash and Investments note under the Summary of Significant Accounting Policies.

Investments, including amounts held in pool cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. Fair value is determined at the quoted market prices, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.

Deposits - All cash is deposited in compliance with Oregon statutes. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. FDIC insurance of \$250,000 applies to the deposits in each depository. ORS 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Oregon Public Funds Collateralization Program (PFCP). Where balances continually exceed \$250,000, ORS 295 requires the depositor to verify that deposit accounts are only maintained at financial institutions on the list of qualified depositories found on the state treasurer's website.

*Custodial Credit Risk for Deposits* - Custodial credit risk for deposits exists when, in the event of a depository failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk.

As of June 30, 2023, the reported amount of the District's deposits was \$(139,219), the bank balance was \$254,595. Of the bank balance, the entire amount was insured by the FDIC or covered by the collateral held in a multiple financial institutions collateral pool administered by the Oregon State Treasurer.

Investments - Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, banker's acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Governmental Investment Pool. The District has no credit risk policy or investment policy that would further limit its investment choices.

*Credit Risk* - Credit risk exists when there is a possibility the issuer or other counterparty to an investment may be unable to fulfill its obligations. As of June 30, 2023, the District's investment in the Oregon State Treasurer's Local Government Investment Pool (LGIP) was unrated.

**CORBETT SCHOOL DISTRICT NO. 39**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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**CASH AND INVESTMENTS (Cont.):**

On June 30, 2023, the District's investments in financial institutions are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Credit Rating</u>
Oregon State Treasurer's Local Government Investment Pool (LGIP)	\$ 2,578,364	N/A
Total Investments	<u>\$ 2,578,364</u>	

*Concentration of Credit Risk* - An increased risk of loss occurs as more investments are acquired from one issuer. This results in a *concentration of credit risk*. The District places no limit on the amount that may be invested in any one issuer. More than 5 percent of the District's investments are in the Oregon State Treasurer's Local Government Investment Pool (LGIP). This investment is 100% of the District's total investments.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### CAPITAL ASSETS:

The following is a summary of capital asset activity for the fiscal year ended June 30, 2023:

<u>Governmental Activities</u>	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balances</u>
<b>Assets Not Being Depreciated:</b>				
Land	\$ 598,785	\$ -	\$ -	\$ 598,785
Construction in Progress	685,531	2,890,150	193,844	3,381,837
Total assets not being depreciated	1,284,316	2,890,150	193,844	3,980,622
<b>Assets Being Depreciated or Amortized:</b>				
Building and Building Improvement	12,611,109	206,704		12,817,813
Machinery and Equipment	307,345	19,399	-	326,744
Vehicles	1,888,109	-	-	1,888,109
Right of Use Assets	-	429,682	-	429,682
Total Depreciable Assets	14,806,563	655,785	-	15,462,348
<b>Less: Accumulated Depreciation or Amortization</b>				
Building and Building Improvement	5,996,084	249,690	-	6,245,774
Machinery and Equipment	241,966	3,823	-	245,790
Vehicles	847,712	77,928	-	925,640
Right of Use Assets	-	44,758	-	44,758
Total Accumulated Depreciation	7,085,762	376,199	-	7,461,962
Net Value of Capital Assets Being Depreciated or Amortized	7,720,801	279,586	-	8,000,386
Total Governmental Activities --				
Net Value of Capital Assets	<u>\$ 9,005,117</u>	<u>\$ 3,169,736</u>	<u>\$ 193,844</u>	<u>\$ 11,981,008</u>
<b>Depreciation expense was charged to governmental functions as follows:</b>		<b>Amortization expense was charged to governmental functions as follows:</b>		
Instruction	\$ 251,934	Instruction	\$ 44,759	
Support Services	78,788		-	
Enterprise and Community Services	720		-	
Total Depreciation Expense	<u>\$ 331,442</u>	Total Amortization Expense	<u>\$ 44,759</u>	

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

### **LONG-TERM LIABILITIES OTHER THAN OPEB AND PENSIONS:**

A summary of debt transactions for the year ended June 30, 2023, is as follows:

#### **Leases Payable**

For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosure below.

On February 1, 2023, Corbett School District entered into a 48-month lease as Lessee for the right of use of the Corbett Commons office space. An initial lease liability was recorded for \$420,683. As of June 30, 2023 the value of the lease liability is \$388,515. Corbett School District is required to make variable monthly payments of \$9000-9934. The lease has an imputed interest rate of 2.275%. The estimated useful life was 48 months as of the contract commencement. The value of the right to use asset as of June 30, 2023 is \$429,683 with accumulated amortization of \$44,759 as reflected in the capital assets table found above.

#### **Governmental Activities:**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Corbett Commons Lease	\$ -	\$ 429,683	\$ 44,759	\$ 384,924

#### **Principal and Interest Requirements to Maturity:**

<u>Fiscal Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2024	\$ 101,768	\$ 7,582	\$ 109,350
2025	106,877	5,209	112,086
2026	112,171	2,717	114,888
2027	67,699	387	68,086
	<u>\$ 388,515</u>	<u>\$ 15,895</u>	<u>\$ 404,410</u>

#### **Bonds Payable**

2012B OSBA FlexFund (QSCB) - On February 7, 2012, the District entered into a financing agreement as part of the Oregon Schocol Board Association's FlexFund Program to accept \$1,000,000 of Qualified School Construction Bonds (QSCB) proceeds from the Bank of New York Mellon Trust Company, NA. The proceeds were to remodel the Springdale School. While the agreement has an interest rate of 4.625%, the QSCBs allow the District to be eligible to receive subsidy payments to offset the related interest payments. In addition to interest payments, payable semi-annually on December 30 and June 30, the agreement requires the District to deposit amounts into a trust account every June 30 to make the principal payment at June 30, 2030 maturity. The deposits, held at the Bank of New York Mellon Trust Company, NA, had a fair value of \$601,674 at June 30, 2023 and are restricted to retire the debt.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **LONG-TERM DEBT (Cont.):**

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

2021 GO Bond - On April 15, 2021, the District entered into a financing agreement with BciCapital, Inc. to issue a direct placement general obligation bond for \$4,000,000 with an interest rate of 1.68%. The proceeds are to be used to construct, renovate, improve, furnish, and equip the District's facilities and site improvements and refinance other long-term debt.

### **Notes and Contracts Payable**

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

2018 Santander Financing - In October 2018, the District entered into an agreement with Santander Bank to finance the purchase of one 2018 Chevy School Bus, which serves as collateral for the debt, in the amount of \$74,693 with an interest rate of 3.95%.

2019 Santander Financing - In March 2019, the District entered into an agreement with Santander Bank to finance the purchase of one 2019 Bluebird Bus, which serves as collateral for the debt, in the amount of \$111,354 with an interest rate of 3.75%.

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

2020 Santander Financing 1 - In March 2020, the District entered into an agreement with Santander Bank to finance the purchase of one 2021 Bluebird Bus, which serves as collateral for the debt, in the amount of \$111,694 with an interest rate of 2.68%.

2020 Santander Financing 2 - In December 2020, the District entered into an agreement with Santander Bank to finance the purchase of one 2022 Bluebird Bus, which serves as collateral for the debt, in the amount of \$128,290 with an interest rate of 2.44%.

2022 Santander Financing - In December 2021, the District entered into an agreement with Santander Bank to finance the purchase of one 2023 Bluebird Bus, which serves as collateral for the debt, in the amount of \$129,898 with an interest rate of 2.58%.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

**June 30, 2023**

The following is a schedule of transactions during the year:

	<u>Issue Date</u>	<u>Original Issue</u>	<u>Outstanding 7/1/2022</u>	<u>Redeemed and Matured</u>	<u>Outstanding 6/30/2023</u>	<u>Interest Rate(s)</u>
<b>Bonds Payable</b>						
GO Bond 2021	5/15/2001	\$ 4,000,000	\$ 3,708,000	\$ 318,000	\$ 3,390,000	2.02%
OSBA 2012 QSCB	2/7/2012	1,000,000	1,000,000	-	1,000,000	3.50%
OSBA Flex 2012	10/30/2012	650,000	365,000	30,000	335,000	2.95%
<b>Loans and Contracts Payable</b>						
SELP 2012	11/4/2011	583,136	217,681	43,079	174,602	3.50%
<b>Capital Leases - Buses</b>						
Bus #3 2017	9/15/2017	109,937	-	-	-	2.87%
Bus #4 2018	10/15/2018	74,693	15,503	15,503	-	3.95%
Bus #5 2018	3/18/2019	111,354	65,364	15,450	49,914	3.95%
Bus #6 2020	3/10/2020	111,694	64,760	15,553	49,207	2.68%
Bus #7 2021	12/20/2020	128,290	75,712	14,422	61,290	3.95%
Bus #8 2022	12/15/2021	129,898	110,134	17,110	93,024	2.58%
<b>Land Purchase</b>						
Property 2019	11/5/2019	100,000	50,636	25,157	25,479	1.28%
			<u>5,672,789</u>	<u>494,274</u>	<u>5,178,515</u>	

The future debt service requirements on the above debt are as follows:

**Bonds Payable:**

Due Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 385,000	\$ 115,752	\$ 500,752
2025	408,000	108,738	516,738
2026	427,000	101,247	528,247
2027	447,000	93,436	540,436
2028	467,000	85,289	552,289
2029 - 2033	2,591,000	157,968	2,748,968
Total	<u>\$ 4,725,000</u>	<u>\$ 662,430</u>	<u>\$ 5,387,430</u>

**Notes and Contracts Payable**

Due Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 134,501	\$ 12,828	\$ 147,329
2025	112,467	9,057	121,524
2026	116,011	5,513	121,524
2027	70,899	1,905	72,804
2028	19,638	509	20,147
Total	<u>\$ 453,516</u>	<u>\$ 29,812</u>	<u>\$ 483,328</u>

The District has no unused lines of credit.

The District has pledged certain assets as collateral for their debt.

For further detail on debt service, see the 'Schedule of Long-Term Debt Transactions' in the Other Information section of this report.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

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### PENSION PLAN:

Corbett School District No. 39 offers various retirement plans to qualified employees as described below.

#### Name of Pension Plan

Corbett School District No. 39 participates with other state agencies in the Oregon Public Employees Retirement System (OPERS) which is a cost-sharing multiple-employer defined benefit pension plan.

#### Description of Benefit Terms

##### *Plan Benefits*

OPERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (PERS Board) to administer and manage the System.

**1. Tier One/Tier Two Retirement Benefit (Chapter 238).** OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan portion of OPERS is closed to new members hired on or after August 29, 2003.

##### *Pension Benefits*

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years, or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

During the 2019 Legislative session, Senate Bill 1049 was approved and signed into law by the governor. Under Senate Bill 1049, several components of the bill have significantly impacted the System, and the bill continues to be implemented.

1. Employer Programs Project (effective July 1, 2019): established the Employer Incentive Fund (EIF) Program, which allows eligible employers to receive matching funds if they apply and make a qualifying deposit into a side account.
2. Salary Limit Project: A new limitation on subject final average salary used for PERS benefit calculations and contributions is used to determine member IAP contributions, employer contributions to fund the pension program, and the Final Average Salary (FAS) used in calculating retirement benefits under formula methods was added, (\$210,582 as of January 1, 2022). This amount is indexed annually to the Consumer Price Index (CPI).

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **PENSION PLAN (Cont.):**

3. Work After Retirement Project (effective January 1, 2020): The 1,039-hour Work After Retirement limit for all PERS retirees is removed for calendar years 2020 through 2024. If a member retires on or after normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations. If a member retires earlier than normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations if the date of their employment is more than six months after their retirement date.
4. Member Redirect Project (effective July 1, 2020): For all currently employed Tier One/Tier Two and OPSRP members earning \$2,500/month or more, (adjusted to \$3,333/month in House Bill 2906 effective June 2021), a portion of their 6 percent monthly IAP contributions will be redirected to an “Employee Pension Stability Account.” The Employee Pension Stability Account will be used to pay for part of the member’s future pension benefit.
  - Tier One/Tier Two members: 2.5 percent of each member’s IAP contribution amount, currently contributed to the IAP, (whether paid by the member or employer) will start going into an Employee Pension Stability Account (EPSA). The remainder will continue to go to the member’s existing IAP account.
  - Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full, 6 percent contribution to the IAP.
5. Member Choice Project (effective January 1, 2021): IAP accounts are currently invested in Target-Date Funds based on a member’s birth year. Beginning in 2021, members may choose to invest their IAP balance in a fund that is more reflective of their risk tolerance than the default based on their age.
6. Additionally, the Legislature directed the PERS Board to enact a one-time re-amortization of Tier 1/Tier 2 UAL over 22 years. This means that, effective with the December 31, 2019 rate-setting valuation, the entire unamortized Tier 1/Tier 2 UAL for each rate pool and independent employer will be re-amortized over a 22 year period as a level percentage of projected future payroll.

### *Death Benefits*

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

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

### *Disability Benefits*

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including OPERS judge members) for disability benefits regardless of the length of OPERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

### *Benefit Changes After Retirement*

Members may choose to continue participation in a variable account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

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### PENSION PLAN (Cont.):

**2. OPSRP Defined Benefit Pension Program (OPSRP DB).** The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

#### *Pension Benefits*

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

During the 2019 Legislative session, Senate Bill 1049 was approved and signed into law by the governor. Under Senate Bill 1049, several components of the bill have significantly impacted the System, and the bill continues to be implemented.

1. Employer Programs Project (effective July 1, 2019): established the Employer Incentive Fund (EIF) Program, which allows eligible employers to receive matching funds if they apply and make a qualifying deposit into a side account.
2. Salary Limit Project (effective January 1, 2020): A new \$195,000 limitation on subject salary used for PERS benefit calculations and contributions is used to determine member IAP contributions, employer contributions to fund the pension program, and the Final Average Salary (FAS) used in calculating retirement benefits under formula methods. This amount will be indexed annually to the Consumer Price Index (CPI).
3. Work After Retirement Project (effective January 1, 2020): The 1,039-hour Work After Retirement limit for all PERS retirees is removed for calendar years 2020 through 2024. If a member retires on or after normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations. If a member retires earlier than normal retirement age, starting in 2020, they can work for a PERS-covered employer and continue receiving their pension benefit (without accruing any new benefits) with no hour limitations if the date of their employment is more than six months after their retirement date.
4. Member Redirect Project (effective July 1, 2020): For all currently employed Tier One/Tier Two and OPSRP members earning \$3,333/month in House Bill 2906 as of June 2021), a portion of their 6 percent monthly IAP contributions will be redirected to an "Employee Pension Stability Account." The Employee Pension Stability Account will be used to pay for part of the member's future pension benefit.
  - OPSRP members: 0.75 percent of each member's contribution, currently contributed to the IAP, (whether paid by the member or employer) will start going into their EPSA. The remaining 5.25 percent of the members contribution will continue to go to the member's existing IAP account.
  - Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full, 6 percent contribution to the IAP.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **PENSION PLAN (Cont.):**

5. Member Choice Project (effective January 1, 2021): IAP accounts are currently invested in Target-Date Funds based on a member's birth year. Beginning in 2021, members may choose to invest their IAP balance in a fund that is more reflective of their risk tolerance than the default based on their age.

#### *Death Benefits*

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

#### *Disability Benefits*

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

### **3. Individual Account Program (IAP).**

#### *Benefit Terms*

The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400.

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option.

#### *Death Benefits*

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

#### *Recordkeeping*

OPERS contracts with VOYA Financial to maintain IAP participant records.

### **4. Postemployment Healthcare Benefits.**

ORS 238.420 established the Retirement Health Insurance Account (RHIA) and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible PERS members. RHIA is a cost-sharing, multiple-employer OPEB plan for 898 participating employers. The plan was closed to new entrants hired on or after August 29, 2003.

To be eligible to receive this monthly payment toward the premium costs, the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

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### PENSION PLAN (Cont.):

#### Description of Funding and Contributions for PERS Benefit Plans

OPERS' funding policy provides for periodic member and employer contributions at rates established by the Public Employees Retirement Board, subject to limits set in statute. Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to OPERS are calculated based on creditable compensation for active members reported by employers. The rates established for member and employer contributions were approved based on the recommendations of the System's third-party actuary. The contribution rate for every employer has at least two major components; Normal Cost Rate and Unfunded Actuarial Liability (UAL) Rate.

The District's employer contributions to PERS for the year ended June 30, 2023 were \$1,903,832 excluding amounts to fund employer specific liabilities.

The contribution rates in effect for the period July 1, 2021 to June 30, 2023 are: Tier1/Tier2 – 26.83%, and OPSRP General Service – 23.72%.

#### *Member Contributions*

Beginning January 1, 2004, all member contributions, except for contributions by judge members, were placed in the OPSRP Individual Account Program (IAP). Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf.

During FY 2022-2023, approximately \$71,920 in employee IAP contributions were paid or picked up by the District.

#### *Employer Contributions*

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and OPEB (Other Post Employment Benefit) Plans. Employer contribution rates during the period were based on the December 31, 2019, actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivisions have made supplemental unfunded actuarial liability payments, and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on re-employed PERS retirees' salary as if they were an active member, excluding IAP (6%) contributions. Re-employed retirees do not accrue additional benefits while they work after retirement.

For **Oregon PERS Defined Benefit Plans**, Effective July 1, 2021, the contribution rate for State Agencies was 20.36%, the State and Local Government Rate Pool 28.08%, School Districts 27.54%, and judiciary 24.56% of PERS-covered salaries.

For **Oregon PERS OPSRP Benefit Plans**, all PERS employers with OPSRP Pension Program members are actuarially pooled and share the same contribution rate.

Members of OPSRP are required to contribute 6.0% of their salary covered under the plan which is invested in the IAP. For employees in Tier One / Tier two, the Employer makes this contribution on behalf of its members.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

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### PENSION PLAN (Cont.):

For **Oregon PERS Postemployment Benefit Plans**, for the fiscal year ended June 30, 2023, PERS employers contributed 5.0% of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. No UAL rate was assigned for the RHIA program as it was funded at over 100% as of December 31, 2019. These rates were based on the December 31, 2019, actuarial valuation.

Employer contributions are advance-funded on an actuarially determined basis. There is no inflation assumption for RHIA postemployment benefits because the payment amount is set by statute and is not adjusted for increases in healthcare costs.

ORS 238.415 established the Retiree Health Insurance Premium Account (RHIPA) and requires the Board on or before January 1 of each year to calculate the average difference between the health insurance premiums paid by retired state employees under contracts entered into by the Board and health insurance premiums paid by active state employees.

For **OPSRP Pension Program**, all OPERS employers with OPSRP Pension Program members are actuarially pooled and share the same contribution rate. Each of these rates includes a component related to disability benefits for General Service and Police and Fire members.

### Pension Plan CAFR/ ACFR

Oregon PERS produces an independently audited ACFR which can be found at:  
[2022-Annual-Comprehensive-Financial-Report.pdf \(oregon.gov\)](#)

### Actuarial Valuations

The employer contribution rates effective July 1, 2021, through June 30, 2023, were set using the Entry Age Normal actuarial cost method.

For the Tier One/Tier Two component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years by ongoing Board policy. However, upon passage of Senate Bill 1049, the Legislature directed the PERS Board to enact a one-time re-amortization of Tier 1/Tier 2 UAL over 22 years. This means that, effective with the December 31, 2019 rate-setting valuation, the entire unamortized Tier 1/Tier 2 UAL for each rate pool and independent employer will be re-amortized over a 22 year period as a level percentage of projected future payroll.

For the OPSRP Pension Program component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

For the Postemployment Healthcare component, the RHIA plan fiduciary net position balance represents the program's accumulation of employer contributions and investment earnings less premium subsidies and administrative expenses. No UAL rate was assigned for the RHIA program as it was funded over 100% as of December 31, 2019. Typically, PERS employers contribute an actuarially determined percent of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### PENSION PLAN (Cont.):

#### Actuarial Methods and Assumptions Used in Developing Total Pension Liability

<b>Actuarial Methods and Assumptions Used in Developing Total Pension Liability:</b>	
Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 24, 2021
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	<b>Healthy retirees and beneficiaries:</b> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <b>Active members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <b>Disabled retirees:</b> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

#### *Discount Rate*

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### PENSION PLAN (Cont.):

#### *Depletion Date Projection*

GASB 67 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 67 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 67 (paragraph 43) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 67 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 67 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

#### *OIC Target and Actual Investment Allocation as of June 30, 2022*

<u>Asset Class/Strategy</u>	<u>OIC Policy Range</u>	<u>OIC Target Allocation</u>	<u>Asset Class/Strategy</u>	<u>Actual Allocation<sup>2</sup></u>
Debt Securities	15.0% - 25.0%	20.0%	Debt Securities	19.8%
Public Equity	25.0% - 35.0%	30.0%	Public Equity	21.2%
Real Estate	7.5% - 17.5%	12.5%	Real estate	13.6%
Private Equity	15.0% - 27.5%	20.0%	Private Equity	28.0%
Risk Parity	0.0% - 3.5%	2.5%	Risk Parity	2.0%
Real Assets	2.5% - 10.0%	7.5%	Real Assets	7.9%
Diversifying Strategies	2.5% - 10.0%	7.5%	Diversifying Strategies	4.9%
Opportunity Portfolio <sup>1</sup>	0.0% - 5.0%	0.0%	Opportunity Portfolio	2.6%
Total		<u>100%</u>	Total	<u>100%</u>

<sup>1</sup>Opportunity Portfolio is an investment strategy and it may be invested up to 5% of total plan net position.

<sup>2</sup>Based on the actual investment value at 6/30/2022.

<sup>3</sup>In October 2021 the Alternatives Portfolio was split into Real Assets and Diversifying Strategies.

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### PENSION PLAN (Cont.):

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

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the Oregon PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below.

<u>Long Term Expected Rate of Return</u> <sup>1</sup>	Annual	20-Year	Annual	
Asset Class	Target	Annualized	Standard	
	Allocation	Geometric Mean	Deviation	
Global Equity	30.62%	7.11%	5.85%	17.05%
Private Equity	25.50%	11.35%	7.71%	30.00%
Core Fixed Income	23.75%	2.80%	2.73%	3.85%
Real Estate	12.25%	6.29%	5.66%	12.00%
Master Limited Partnerships	0.75%	7.65%	5.71%	21.30%
Infrastructure	1.50%	7.24%	6.26%	15.00%
Commodities	0.63%	4.68%	3.10%	18.85%
Hedge Fund of Funds - Multistrategy	1.25%	5.42%	5.11%	8.45%
Hedge Fund Equity - Hedge	0.63%	5.85%	5.31%	11.05%
Hedge Fund - Macro	5.62%	5.33%	5.06%	7.90%
US Cash <sup>3</sup>	-2.50%	1.77%	1.76%	1.20%
<b>Assumed Inflation - Mean</b>			<b>2.40%</b>	<b>1.65%</b>

<sup>1</sup>Based on the Oregon Investment Council’s (OIC) Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund as most recently revised on June 2, 2021.

<sup>2</sup>The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

<sup>3</sup>Negative allocation to cash represents levered exposure from allocation to Risk Parity strategy.

#### Sensitivity Analysis

The following presents the employer’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the employer’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease	Discount Rate	1% Increase
	5.90%	6.90%	7.90%
Employer's proportionate share of the net pension liability	\$ 18,170,281	\$ 10,245,936	\$ 3,613,625

#### Changes in Assumptions

A summary of key changes implemented after the December 31, 2020 valuation, which was used in the 2021 PERS ACFR. Changes are described briefly below. Additional detail and a comprehensive list of changes in methods and assumptions can be found in the 2020 Experience Study for the System, which was published on July 20, 2021, which can be found at: [2020-Experience-Study.pdf \(oregon.gov\)](#)

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### PENSION PLAN (Cont.):

#### Changes in Actuarial Methods and Allocation Procedures

There were no changes in actuarial methods and allocation procedures since the December 31, 2020 actuarial valuation.

#### Changes in Assumptions

The changes in assumptions since the December 31, 2020 actuarial valuation, were limited to non-annuitant Police and Fire Mortality, as shown below.

#### Mortality Rates

A summary of the current assumed mortality rates and recommended changes is shown below:

Assumption	Recommended December 31, 2020 and 2021 Valuations	Recommended December 31, 2022 and 2023 Valuations
<b>Healthy Annuitant Mortality</b>	<b>Pub-2010 Healthy Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>	<b>Pub-2010 Healthy Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>
School District male	Blend 80% Teachers and 20% General Employees, no set back	No change
Other General Service male (and male beneficiary)	General Employees, set back 12 months	No change
Police & Fire male	Public Safety, no set back	No change
School District female	Teachers, no set back	No change
Other female (and female beneficiary)	General Employees, no set back	No change
Police & Fire female	Public Safety, set back 12 months	No change
<b>Disabled Retiree Mortality</b>	<b>Pub-2010 Disabled Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>	<b>Pub-2010 Disabled Retiree, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>
Police & Fire male	Blended 50% Public Safety, 50% Non-Safety, no set back	No change
Other General Service male	Non-Safety, set forward 24 months	No change
Police & Fire female	Blended 50% Public Safety, 50% Non-Safety, no set back	No change
Other General Service female	Non-Safety, set forward 12 months	No change
<b>Non-Annuitant Mortality</b>	<b>Pub-2010 Employee, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>	<b>Pub-2010 Employee, Sex Distinct, Generational Projection with Unisex Social Security Data Scale</b>
School District male	125% of same table and set back as Non-Disabled Annuitant assumption	No change
Other General Service male	115% of same table and set back as Non-Disabled Annuitant assumption	No change
Police & Fire male	100% of same table and set back as Non-Disabled Annuitant assumption	125% of same table and set back as Non-Disabled Annuitant assumption
School District female	100% of same table and set back as Non-Disabled Annuitant assumption	No change
Other General Service female	125% of same table and set back as Non-Disabled Annuitant assumption	No change
Police & Fire female	100% of same table and set back as Non-Disabled Annuitant assumption	No change

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **PENSION PLAN (Cont.):**

#### Changes Subsequent to the Measurement Date

There were no changes subsequent to the measurement date, that we are aware of.

#### *Deferred Items*

Deferred items are calculated at the system-wide level and are allocated to employers based on their proportionate share. For the measurement period ending June 30, 2022, employers will report the following deferred items:

- A difference between expected and actual experience, which is being amortized over the remaining service lives of all plan participants, including retirees. One year of this amortization is included in the employer's total pension expense for the measurement period.

#### Employer Contributions

OPERS includes accrued contributions when due pursuant to legal requirements, as of June 30 in its Statement of Changes in Fiduciary Net Position.

Beginning with fiscal year 2016, OPERS will be able to report cash contributions and UAL side account amortization by employer, and will publish this information on the OPERS Website. Prior to fiscal year 2016, contributions to the OPSRP Defined Benefit plan were not accounted for by employer, as all employers were pooled for actuarial purposes.

#### Elements of Changes in Net Position

This information can be found in the Schedule of Changes in Net Pension Liability found on page 76, of the June 30, 2022 Oregon PERS ACFR. [2022-Annual-Comprehensive-Financial-Report.pdf \(oregon.gov\)](#).

#### *Pension Liabilities/(Assets), Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions*

At June 30, 2023, the employer reported a liability of \$10,245,936 for its proportionate share of the net pension liability. The net pension liability/(asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on a projection of the employer's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

### **PENSION PLAN (Cont.):**

At June 30, 2022, the employer's proportion was 0.06691439%.

For the year ended June 30, 2023, the employer recognized pension expense of \$1,011,070. As of June 30, 2023, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 497,358	\$ 63,896
Changes of assumptions	1,607,643	14,687
Net difference between projected and actual earnings on investments	-	1,831,775
Changes in proportionate share	159,007	1,354,311
Differences between employer contributions and employer's proportionate share of system contributions	<u>193,861</u>	<u>797,980</u>
Total Deferred Outflows/Inflows	\$ 2,457,869	\$ 4,062,649
Post-measurement date contributions	1,903,832	N/A
Total Deferred Outflow/(Inflow) of Resources	<u>\$ 4,361,701</u>	<u>\$ 4,062,649</u>
Net Deferred Outflow/(Inflow) of Resources prior to post-measurement date contributions		<u>(1,604,780)</u>

Contributions of \$1,903,832 for PERS defined benefits, were made subsequent to the measurement date, but prior to the end of the District's reporting period. These contributions, which are reported as deferred outflows of resources related to pensions, will be included as a reduction of the net pension liability in next fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense/(income) as follows:

<u>Employer subsequent fiscal years</u>	<u>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</u>
1st Fiscal Year	\$ (382,563)
2nd Fiscal Year	(592,199)
3rd Fiscal Year	(1,043,978)
4th Fiscal Year	570,684
5th Fiscal Year	<u>(156,724)</u>
Total	<u>\$ (1,604,780)</u>

### **Net Pension Liability**

Net pension liabilities are calculated at the system-wide level and are allocated to employers based on their proportionate share. UAL Side Accounts are included as assets in this calculation. The rate setting actuarial valuation will continue to allocate the UAL Side Account, transitional or pre-SLGRP liabilities or surpluses as adjustments to the respective employers.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA:**

*Oregon Public Employees Retirement Systems' (OPERS) Retiree Health Insurance Account (RHIA)*

#### **Plan Description**

The District contributes to the Oregon Public Employees Retirement Systems' (OPERS) Retiree Health Insurance Account (RHIA), a cost-sharing multiple-employer defined benefit post-employment healthcare plan administered by the Oregon Public Employees Retirement Board (OPERB). The plan, which was established under Oregon Revised Statutes 238.420, provides a payment of up to \$60 per month towards the costs of health insurance for eligible OPERS retirees. RHIA post-employment benefits are set by state statute. The plan was closed to new entrants hired on or after August 29, 2003.

To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Employer contributions are advance-funded on an actuarially determined basis. There is no inflation assumption for RHIA postemployment benefits because the payment amount is set by statute and is not adjusted for increases in healthcare costs.

A comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, OR 97281-3700, by calling (503) 598-7377, or by accessing the OPERS web site at <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

#### **Funding Policy**

Participating employers are contractually required to contribute at a rate assessed bi-annually by the OPERB. For the fiscal year ended June 30, 2022, PERS employers contributed 0.05% of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial liability (UAL) rate was assigned for the RHIA program as it was funded over 100% as of December 31, 2019. Typically, PERS employers contribute an actuarially determined percent of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years. These rates were based on the December 31, 2019, actuarial valuation.

#### **Contributions**

The District's contributions to OPERS' RHIA for the years ended June 30, 2023, 2022, and 2021 were \$614, \$691, and \$824 respectively, which equaled the required contributions for the year.

#### **Actuarial Methods and Assumptions Used in Developing Total (OPEB) RHIA Liability**

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost Sharing Multiple Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2021. That independently audited report was dated February 25, 2022 and can be found at:

<https://sos.oregon.gov/audits/Documents/2022-09.pdf>

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA (Cont.):

Actuarial Methods and Assumptions - OPEB Plans - RHIA	
	<b>RHIA</b>
Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5% Disabled retirees: 15%
Healthcare cost trend rate	Not applicable
Mortality	<b>Healthy retirees and beneficiaries:</b> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <b>Active members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <b>Disabled retirees:</b> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2022.

#### Discount Rate

The discount rate used to measure the total OPEB liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA (Cont.):**

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

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Table 31 on page 74 shows Milliman's assumptions for each of the asset classes in which the plans were invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown on page 74. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major class, calculated using both arithmetic and geometric means, see Pension Plan note disclosure above or the PERS' audited financial statements at:

<https://sos.oregon.gov/audits/Documents/2022-09.pdf>

#### **Sensitivity Analysis**

The following presents the employer's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 percent, as well as what the employer's proportionate share of the OPEB liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
Employer's proportionate share of the net OPEB liability	\$ (89,820)	\$ (99,658)	\$ (108,091)

#### **OPEB Liabilities/(Assets), OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB**

At June 30, 2023, the District reported a net OPEB RHIA liability/(asset) of \$(99,658) for its proportionate share of the net OPEB RHIA liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2022, and the total OPEB RHIA liability/(asset) used to calculate the net OPEB RHIA liability/(asset) was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), The District's proportion of the net OPEB RHIA liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2022, the District's proportion was 0.02804608 percent. OPEB RHIA expense/(income) recorded for the year ended June 30, 2023 was \$3,102.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

### **OTHER POST-EMPLOYMENT BENEFITS (OPEB) RHIA (Cont.):**

At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 2,701
Changes of assumptions	780	3,322
Net difference between projected and actual earnings on investments	-	7,600
Changes in proportionate share	<u>11,340</u>	<u>-</u>
Total Deferred Outflows/Inflows	\$ 12,120	\$ 13,623
Post-measurement date contributions	614	N/A
Total Deferred Outflow/(Inflow) of Resources	<u>\$ 12,734</u>	<u>\$ 13,623</u>
Net Deferred Outflow/(Inflow) of Resources prior to post-measurement date contributions		<u>(1,503)</u>

Contributions of \$614 for RHIA OPEB were made subsequent to the measurement date, but prior to the end of the District's reporting period. These contributions, which are reported as deferred outflows of resources related to OPEB, will be included as a reduction of the net OPEB liability in the next fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense/(income) as follows:

<u>Employer subsequent fiscal years</u>	<u>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</u>
1st Fiscal Year	\$ 4,088
2nd Fiscal Year	(3,229)
3rd Fiscal Year	(4,796)
4th Fiscal Year	<u>2,434</u>
Total	<u>\$ (1,503)</u>

### **Changes Subsequent to the Measurement Date**

We are not aware of any changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus require a brief description under the GASB standard.

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **OTHER POST-EMPLOYMENT BENEFITS (OPEB) OEGB:**

#### *OEBB Health Insurance Subsidy*

##### Plan Description

The District operates a single employer retiree benefit plan through the Oregon Educators Benefit Board that provides post-employment health, dental vision and life insurance benefits to eligible employees and their spouses. The District is required by Oregon Revised Statutes 243.303 to provide retirees and their dependents with group health insurance from the date of retirement to age 65 at the same rate provided to current employees. Premiums for retirees are tiered and based upon the premium rates available to active employees. The retiree is responsible for any portion of the premiums not paid by the Employer. In some cases, the premium itself for retirees, does not represent the full cost of medical coverage (as retirees can be expected to generate higher medical claims and therefore higher premiums than the active population). Providing the same rate to retirees as provided to current employees, raises the medical premium rates for the entire employee group. This additional cost is called the “implicit subsidy” and is required to be valued under GASB 75. This “plan” is not a stand-alone plan, and therefore, does not issue its own financial statements.

##### Funding Policy

When the District has retirees participating in their health insurance plan, it will, when applicable, collect insurance premiums from all retirees each month and deposit them. The District will then pay healthcare insurance premiums for all retirees at the applicable rate for each family classification.

At June 30, 2023, the District reported a an estimated net OPEB OEGB liability/(asset) of \$381,973 for its proportionate share of the net OPEB liability/(asset). The OPEB OEGB liability/(asset) was measured as of June 30, 2023, and the total OPEB OEGB liability/(asset) used to calculate the net OPEB OEGB liability/(asset) was determined by an actuarial valuation as of July 1, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), The District’s proportion of the net OPEB OEGB liability/(asset) is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. Based on the measurement date of June 30, 2022, the District’s estimated OPEB OEGB expense/(income) for the year ended June 30, 2023 was \$51,821.

##### Actuarial Methods and Assumptions

The District engaged an actuary to perform an evaluation as of July 1, 2021 using entry age normal Actuarial Cost Method. The assumptions are generally based upon those used for valuing pension benefits under Oregon PERS, and were developed in consultation with Milliman. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date:

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### OTHER POST-EMPLOYMENT BENEFITS (OPEB) OEBB (Cont.):

Discount Rate	3.75%
Other Key Actuarial Assumptions and Methods	
Valuation date	July 1, 2021
Measurement date	June 30, 2023
Inflation	2.40%
Salary increases	3.40%
Beneficiaries	PUB 2010 Employee and Retiree Tables for General Employees, sex distinct, projected generationally. Set back 12 months for males, no set back for females; 115% of published rates for nonannuitant males, 125% of published rates for nonannuitant females.
Turnover, Disability, Retirements Rates	Based on valuation of benefits for Oregon PERS
Changes Since Prior Valuation	The interest rate for discounting future liabilities was changed to reflect current municipal bond rates (from 3.50% to 3.75%). Premium increase rates were modified to better reflect anticipated experience and current Oregon law. Demographic assumptions were revised to match those developed in the most recent experience study for Oregon PERS.
Actuarial cost method	Entry Age Normal

In order to apply the entry age normal actuarial cost method, Projected Benefit Payments are determined for each active employee and retiree. These Projected Benefit Payments are the net benefits estimated to be payable in all future years. The net benefits for a particular year are the difference between the total cost of benefits and the portion of the benefits paid by the retirees in that year. The Present Value of Benefits is then allocated over the service of each active employee from their date of hire to their expected retirement age, as a level percent of the employee's pay, as required under GASB 75. This level percent multiplied by expected pay is referred to as the Service Cost and is the portion of the Present Value of Benefits attributable to an employee's service in a given year. The Service Cost equals \$0 for retirees. For purposes of projecting benefits prior to the valuation date as required by the actuarial cost method, we assumed a health cost trend equal to the ultimate health cost trend rate. The Total OPEB Liability is the portion of the Present Value of Benefits that is attributable to employee service prior to the valuation date. For retirees, the Total OPEB Liability equals the Present Value of Benefits.

#### *Discount Rate*

The Discount Rate is a single rate of return that is applied to the Projected Benefit Payments in order to calculate the Present Value of Benefits. Under GASB 75, for plans without assets, the discount rate is equal to a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on the Pub-2010 Health Retiree, sex distinct for members and dependents. For members only, a one-year setback is applied. Future mortality improvement is not projected as it would be immaterial to the valuation.

Demographic assumptions regarding retirement, mortality, and turnover are based on most recent Oregon PERS valuation assumptions. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

Starting per capita costs are based on premium rates. The same rates are charged for actives and pre-Medicare retirees. When an employer provides benefits to both active employees and retirees through the same plan, the benefits to retirees should be segregated and measured independently for actuarial measurement purposes. The projection of future retiree benefits should be based on claims costs, or age-adjusted premiums approximating claims costs, for retirees, in accordance with actuarial standards issued by the Actuarial Standards Board. As such, premiums were estimated for pre-Medicare retirees based on average ages and assumptions on the relationship between costs and increasing age (Morbidity).

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### OTHER POST-EMPLOYMENT BENEFITS (OPEB) OEGB (Cont.):

#### Sensitivity Analysis

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

The discount rate in used for the June 20, 2023 reporting date is 3.75%.

	1% Decrease	Discount Rate	1% Increase
	2.75%	3.75%	4.75%
Total OPEB liability from Implicit Rate Subsidy	\$ 415,783	\$ 381,973	\$ 350,661

	1% Decrease	Trend Rate	1% Increase
Total OPEB liability from Implicit Rate Subsidy	\$ 330,260	\$ 381,973	\$ 444,438

#### Participation

As of the valuation date of July 1, 2021, the following employees were covered under the plan:

OPEB Plans Implicit Rate Subsidy Plan Membership as of valuation date:	July 1, 2021
Active Participants	115
Inactive Participants	4
Total Participants	<u>119</u>
Spouses of Eligible Retirees	1

#### Components of (OPEB) OEGB Expense

OPEB Implicit Rate Subsidy Expense	July 1, 2022 to June 30, 2023
Service cost	\$ 26,067
Interest on total OPEB liability	13,517
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	9,034
Recognition of assumption changes	3,203
Administrative Expense	<u>n/a*</u>
OPEB Expense	<u>\$ 51,821</u>

# CORBETT SCHOOL DISTRICT NO. 39

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

### OTHER POST-EMPLOYMENT BENEFITS (OPEB) OEBB (Cont.):

#### Changes in Net (OPEB) OEBB Liability

	Increase (Decrease) Total OPEB Liability
Changes in Total OPEB Implicit Rate Subsidy Liability June 30, 2022 to June 30, 2023	
Balance per actuarial as of Prior Year	\$ 369,666
Changes for the year:	
Service Cost	26,067
Interest	13,517
Effect of changes to benefit terms	-
Effect of economic/ demographic gains or losses	
Changes in assumptions or other inputs	(8,220)
Employer Contributions	-
Benefit payments	(19,058)
Net OPEB Liability per actuarial at June 30, 2023	<u>\$ 381,973</u>

#### Schedule of Deferred Inflows and Outflows of Resources

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 58,229	\$ -
Changes of assumptions or inputs	<u>32,248</u>	<u>48,568</u>
Total Deferred Outflows/Inflows (prior to post-measurement date contributions)	<u>\$ 90,477</u>	<u>\$ 48,568</u>
Net Deferred Outflow/(Inflow) of Resources prior to post-measurement date contributions		<u>41,909</u>

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

<u>Employer subsequent fiscal years</u>	<u>Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)</u>
1st Fiscal Year	\$ 12,237
2nd Fiscal Year	12,237
3rd Fiscal Year	12,240
4th Fiscal Year	4,046
5th Fiscal Year	4,050
Thereafter	(901)
Total	<u>\$ 43,909</u>

# **CORBETT SCHOOL DISTRICT NO. 39**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**June 30, 2023**

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### **CONTINGENT LIABILITIES:**

Amounts received or receivable from grantor agencies are subject to review and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amount, if any, to be immaterial. The District is not currently named as a defendant in any pending or threatened litigation.

### **RISK:**

To reduce the risk of loss from liability, fire, theft, accident, medical costs, and error and omissions, the District maintains various commercial insurance policies.

The District came under the State Unemployment Act as of July 1, 1974. The District has elected to pay State Unemployment insurance to the State to pay for any claims paid to former employees. Any reimbursements are paid by the fund incurring the liability to the Employment Division of the State of Oregon. The estimated liability for unpaid claims is calculated as the present value of expected but unpaid claims based on historical experience and going concern assessments. The District's estimated liability for unpaid unemployment claims is immaterial. Therefore, no liability amount appears on the District's statement of net position or balance sheet.

Certain employees have health care coverage provided by a third-party insurance company. Premiums to the insurance company are paid by employer contributions for eligible employees.

There have been no significant reductions in coverage from the prior years and settlements have not exceeded insurance coverage in the past three years.

### **INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS:**

Interfund transfers for the year ended June 30, 2023, were as follows:

Fund	Transfer Out	Transfers In
General Fund	\$ 53,340	
Food Service Fund		\$ 53,340
Totals	53,340	53,340

The transfers out of the General Fund to the other funds represent the District's election to provide general fund support to the programs and activities of those funds.

**REQUIRED**  
**SUPPLEMENTARY**  
**INFORMATION**

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
General Fund**

**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis) (See Note 1)</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Taxes	\$ 2,025,100	\$ 2,025,100	\$ 2,047,379	\$ 22,279
State School Fund	\$ 9,812,587	\$ 9,812,587	\$10,065,153	\$ 252,566
Local Government Aid	441,000	441,000	451,970	10,970
Intermediate Government Aid	201,200	201,200	201,787	587
State Aid	856,760	856,760	990,651	133,891
Federal Aid	49,172	49,172	77,470	28,298
<b>Total Revenues</b>	<b><u>13,385,819</u></b>	<b><u>13,385,819</u></b>	<b><u>13,834,410</u></b>	<b><u>448,591</u></b>
<b><u>EXPENDITURES:</u></b>				
Instruction	8,044,251	8,044,251	8,814,332	770,081
Support Services	5,409,230	5,409,230	5,454,489	45,259
Enterprise and Community Services	131,130	131,130	129,228	(1,902)
Facilities Acquisition and Construction	2,038,074	2,038,074	-	(2,038,074)
Debt Service	296,742	296,742	253,297	(43,445)
Contingency	150,000	150,000	-	(150,000)
<b>Total Expenditures</b>	<b><u>16,069,427</u></b>	<b><u>16,069,427</u></b>	<b><u>14,651,346</u></b>	<b><u>(1,418,081)</u></b>
Excess (Deficiency) of Revenues Over Expenditures	(2,683,608)	(2,683,608)	(816,936)	1,866,672
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Interfund Transfers In	45,995	45,995	-	(45,995)
Interfund Transfers Out	(240,995)	(240,995)	(53,340)	187,655
Long Term Debt Financing Sources	115,000	115,000	-	(115,000)
<b>Total Other Financing Sources (Uses)</b>	<b><u>(80,000)</u></b>	<b><u>(80,000)</u></b>	<b><u>(53,340)</u></b>	<b><u>26,660</u></b>
Net Change in Fund Balance	(2,763,608)	(2,763,608)	(870,276)	1,893,332
Beginning Fund Balance	4,207,289	3,658,984	1,305,723	(2,353,261)
<b>Ending Fund Balance</b>	<b><u>\$ 1,443,681</u></b>	<b><u>\$ 895,376</u></b>	<b><u>\$ 435,447</u></b>	<b><u>\$ (459,929)</u></b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
Federal Funds**

**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts (Budgetary Basis) (See Note 1)	Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Federal Aid	\$ 828,948	\$ 1,259,988	\$ 441,244	\$ (818,744)
<b>Total Revenues</b>	<b>828,948</b>	<b>1,259,988</b>	<b>441,244</b>	<b>(818,744)</b>
<b><u>EXPENDITURES:</u></b>				
Instruction	454,949	454,949	830,307	375,358
Support Services	17,000	389,540	157,133	(232,407)
Capital Outlay	-	-	429,683	429,683
Debt Service	-	58,500	45,000	(13,500)
Contingency	311,004	311,004	-	(311,004)
<b>Total Expenditures</b>	<b>782,953</b>	<b>1,213,993</b>	<b>1,462,123</b>	<b>248,130</b>
Excess (Deficiency) of Revenues Over Expenditures	45,995	45,995	(1,020,879)	(1,066,874)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Interfund Transfers Out	(45,995)	(45,995)	-	45,995
Long Term Debt Financing Sources	-	-	429,683	429,683
<b>Total Other Financing Sources (Uses)</b>	<b>(45,995)</b>	<b>(45,995)</b>	<b>429,683</b>	<b>475,678</b>
Net Change in Fund Balance	-	-	(591,196)	(591,196)
Beginning Fund Balance	-	8,401	8,401	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 8,401</b>	<b>\$ (582,795)</b>	<b>\$ (591,196)</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**SCHEDULE OF PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY  
PERS  
Last 10 Fiscal Years\***

Fiscal Year Ended June 30, <sup>1</sup>	Measurement Date	(a) Employer's proportion of the net pension liability (asset)	(b) Employer's proportionate share of the net pension liability (asset)	(c) Employer's covered payroll as of Measurement Date	(b/c)	Plan fiduciary net position as a percentage of the total pension liability
					Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	
2023	June 30, 2022	0.06691439%	\$ 10,245,936	\$ 7,232,705	141.66%	84.5%
2022	June 30, 2021	0.07287963%	8,721,126	6,857,796	127.17%	87.6%
2021	June 30, 2020	0.07140853%	15,583,797	6,370,567	244.62%	75.8%
2020	June 30, 2019	0.07848107%	13,575,346	6,150,338	220.73%	80.2%
2019	June 30, 2018	0.08128783%	12,314,036	5,977,140	206.02%	82.1%
2018	June 30, 2017	0.08542246%	11,514,980	6,056,983	190.11%	83.1%
2017	June 30, 2016	0.08611782%	12,928,284	6,190,790	208.83%	80.5%
2016	June 30, 2015	0.07357420%	4,224,234	4,448,673	94.95%	91.9%
2015	June 30, 2014	0.06638067%	(1,504,660)	3,309,801	-45.46%	103.6%
2014	June 30, 2013	0.06638067%	3,387,503	3,309,801	102.35%	92.0%

<sup>1</sup>Measurement date is one year in arrears.

\*This schedule is presented to illustrate the requirement to show information for 10 years. However the full 10-year trend will be presented for those years for which information is available

**CORBETT SCHOOL DISTRICT NO. 39**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**PERS**

**Last 10 Fiscal Years\***

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<u>Year Ended June 30,</u>	<u>(a) Contractually required contribution</u>	<u>(b) Contributions in relation to the contractually required contribution</u>	<u>(a-b) Contribution deficiency (excess)</u>	<u>(c) Employer's covered payroll</u>	<u>(b/c) Contributions as a percent of covered payroll</u>
2023	\$ 1,903,832	\$ 1,903,832	\$ -	\$ 8,020,211	23.74%
2022	1,730,997	1,730,997	-	7,232,705	23.93%
2021	1,780,565	1,780,565	-	6,857,796	25.96%
2020	1,683,382	1,683,382	-	6,370,567	26.42%
2019	1,416,216	1,416,216	-	6,150,338	23.03%
2018	1,331,102	1,331,102	-	5,977,140	22.27%
2017	1,131,812	1,131,812	-	6,056,983	18.69%
2016	1,140,569	1,140,569	-	6,190,790	18.42%
2015	1,107,454	1,107,454	-	4,448,673	24.89%
2014	800,398	800,398	-	3,309,801	24.18%

\*This schedule is presented to illustrate the requirement to show information for 10 years. However the full 10-year trend will be presented for those years for which information is available

**CORBETT SCHOOL DISTRICT NO. 39**

**SCHEDULE OF PROPORTIONATE SHARE OF THE  
NET OPEB LIABILITY  
OPEB RHIA**

**Last 10 Fiscal Years\***

Fiscal Year Ended June 30, <sup>1</sup>	Measurement Date	(a) Employer's proportion of the net pension liability (asset)	(b) Employer's proportionate share of the net pension liability (asset)	(c) Employer's covered payroll as of Measurement Date	(b/c) Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	June 30, 2022	0.02804608%	\$ (99,658)	\$ 7,232,705	-1.38%	194.6%
2022	June 30, 2021	0.03079853%	(105,762)	6,857,796	-1.54%	183.9%
2021	June 30, 2020	0.04495324%	(91,597)	6,370,567	-1.44%	150.1%
2020	June 30, 2019	0.05535483%	(106,966)	6,150,338	-1.74%	144.4%
2019	June 30, 2018	0.05508308%	(61,488)	5,977,140	-1.03%	124.0%
2018	June 30, 2017	0.05599488%	(23,369)	6,056,983	-0.39%	108.9%
2017	June 30, 2016	0.05767113%	15,661	6,190,790	0.25%	94.2%
2016	June 30, 2015	N/A	N/A	N/A	N/A	N/A
2015	June 30, 2014	N/A	N/A	N/A	N/A	N/A
2014	June 30, 2013	N/A	N/A	N/A	N/A	N/A

<sup>1</sup>Measurement date is one year in arrears.

\*This schedule is presented to illustrate the requirement to show information for 10 years. However the full 10-year trend will be presented for those years for which information is available

**CORBETT SCHOOL DISTRICT NO. 39**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**OPEB RHIA**

**Last 10 Fiscal Years\***

<u>Year Ended June 30,</u>	<u>(a) Contractually required contribution</u>	<u>(b) Contributions in relation to the contractually required contribution</u>	<u>(a-b) Contribution deficiency (excess)</u>	<u>(c) Employer's covered payroll</u>	<u>(b/c) Contributions as a percent of covered payroll</u>
2023	\$ 614	\$ 614	\$ -	\$ 8,020,211	0.01%
2022	691	691	-	7,232,705	0.01%
2021	824	824	-	6,857,796	0.01%
2020	2,859	2,859	-	6,370,567	0.04%
2019	27,464	27,464	-	6,150,338	0.45%
2018	26,439	26,439	-	5,977,140	0.44%
2017	27,877	27,877	-	6,056,983	0.46%
2016	N/A	N/A	N/A	N/A	N/A
2015	N/A	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A

\*This schedule is presented to illustrate the requirement to show information for 10 years. However the full 10-year trend will be presented for those years for which information is available

## CORBETT SCHOOL DISTRICT NO. 39

### SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS OREGON EDUCATORS BENEFIT BOARD Last 10 Fiscal Years\*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability					
Service cost	\$ 26,067	\$ 31,398	\$ 30,336	\$ 19,746	\$ 19,079
Interest on total OPEB liability	\$ 13,517	\$ 8,177	7,624	10,061	8,791
Effect of changes to benefit terms	\$ -		-	-	-
Effect of economic/demographic gains or losses	\$ -	58,753	-	22,556	-
Effect of assumption changes or inputs	(8,219)	(50,480)	-	13,808	65,531
Benefit payments	\$ (19,058)	(20,420)	(8,434)	(3,996)	(4,445)
Net change in total OPEB liability **	12,307	27,428	29,526	62,175	88,956
Total OPEB liability, beginning	369,666	342,238	312,712	250,537	161,581
Total OPEB liability, ending (a) **	<u>\$ 381,973</u>	<u>\$ 369,666</u>	<u>\$ 342,238</u>	<u>\$ 312,712</u>	<u>\$ 250,537</u>
Covered payroll	\$ 7,232,705	\$ 6,857,796	\$ 6,370,567	\$ 6,150,338	\$ 5,977,140
Total OPEB OEGB liability as a % of covered payroll	5.28%	5.39%	5.37%	5.08%	4.19%
Measurement Date	June 30, 2021	June 30, 2021	June 30, 2019	June 30, 2019	June 30, 2018
	<u>2018</u>	<u>2017*</u>	<u>2016*</u>	<u>2015*</u>	<u>2014*</u>
Total OPEB Liability					
Service cost	13,653	-	-	-	-
Interest on total OPEB liability	5,594	-	-	-	-
Effect of changes to benefit terms	-	-	-	-	-
Effect of economic/demographic gains or losses	-	-	-	-	-
Effect of assumption changes or inputs	-	-	-	-	-
Benefit payments	-	-	-	-	-
Net change in total OPEB liability **	19,247	-	-	-	-
Total OPEB liability, beginning	142,334	-	-	-	-
Total OPEB liability, ending (a) **	<u>\$ 161,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 6,056,983	\$ 6,190,790	N/A	N/A	\$ -
Total OPEB OEGB liability as a % of covered payroll	2.67%	-	-	-	-
Measurement Date	June 30, 2017				

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

\*\*Totals may not agree due to rounding.

**SUPPLEMENTARY**  
**INFORMATION**

**CORBETT SCHOOL DISTRICT NO. 39**

**COMBINING BALANCE SHEET  
ALL NON-MAJOR GOVERNMENTAL FUNDS -- BY FUND TYPE**

**June 30, 2023**

	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Total Non- Major Governmental Funds</b>
<b><u>ASSETS:</u></b>			
Cash and Cash Equivalents	\$ 198,770	\$ 8,026	\$ 206,796
Cash Held by County	-	886	886
Property Taxes Receivable	-	7,523	7,523
Accounts Receivable	51,939	-	51,939
Inventory-Food, Supplies & Commodities	7,221	-	7,221
<b>Total Assets</b>	<b><u>\$ 257,930</u></b>	<b><u>\$ 16,435</u></b>	<b><u>\$ 274,365</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</u></b>			
<b>LIABILITIES:</b>			
Accounts Payable	\$ 2,898	\$ -	\$ 2,898
<b>Total Liabilities</b>	<b><u>2,898</u></b>	<b><u>-</u></b>	<b><u>2,898</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Property Taxes	-	6,237	6,237
Unavailable Revenue - Other	3,124	-	3,124
<b>Total Deferred Inflows of Resources</b>	<b><u>3,124</u></b>	<b><u>6,237</u></b>	<b><u>9,361</u></b>
<b>FUND BALANCES:</b>			
Unspendable	7,221	-	7,221
Restricted for:			
Debt Service	-	10,198	10,198
Energy Projects	55,301	-	55,301
Committed for:			
Food Service Program	53,837	-	53,837
Student Body Activities	135,549	-	135,549
<b>Total Fund Balances</b>	<b><u>251,908</u></b>	<b><u>10,198</u></b>	<b><u>262,106</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 257,930</u></b>	<b><u>\$ 16,435</u></b>	<b><u>\$ 274,365</u></b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances**

**ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**

**For the Fiscal Year Ended June 30, 2023**

	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Total Non- Major Governmental Funds</b>
<b><u>REVENUES:</u></b>			
Taxes	\$ -	\$ 383,049	\$ 383,049
State School Fund	2,915	-	2,915
Local Sources	298,658	6,302	304,960
Intermediate Government Aid	-	154	154
State Aid	868,641	-	868,641
Federal Aid	187,737	-	187,737
<b>Total Revenues</b>	<b>1,357,951</b>	<b>389,505</b>	<b>1,747,456</b>
<b><u>EXPENDITURES:</u></b>			
Current:			
Instruction	779,155	-	779,155
Support Services	244,793	-	244,793
Enterprise and Community Services	350,271	-	350,271
Debt Service:			
Principal	-	318,000	318,000
Interest	-	62,219	62,219
<b>Total Expenditures</b>	<b>1,374,219</b>	<b>380,219</b>	<b>1,754,438</b>
Excess (Deficiency) of Revenues			
Over Expenditures	(16,268)	9,285	(6,982)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Interfund Transfers In	53,340	-	53,340
<b>Total Other Financing Sources (Uses)</b>	<b>53,340</b>	<b>-</b>	<b>53,340</b>
Net Change in Fund Balance	37,072	9,286	46,358
Beginning Fund Balance	214,835	912	215,747
<b>Ending Fund Balance</b>	<b>\$ 251,907</b>	<b>\$ 10,198</b>	<b>\$ 262,105</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**COMBINING BALANCE SHEET**

**NON-MAJOR SPECIAL REVENUE FUNDS**

**June 30, 2023**

	<b>Energy Projects Fund</b>	<b>Student Activity Fund</b>	<b>Food Service Fund</b>	<b>Totals</b>
<b><u>ASSETS:</u></b>				
Cash and Cash Equivalents	\$ 55,301	\$ 135,549	\$ 7,920	\$ 198,770
Accounts Receivable	-	-	51,939	51,939
Inventory-Food, Supplies & Commodities	-	-	7,221	7,221
<b>Total Assets</b>	<b><u>\$ 55,301</u></b>	<b><u>\$ 135,549</u></b>	<b><u>\$ 67,080</u></b>	<b><u>\$ 257,930</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</u></b>				
<b>LIABILITIES:</b>				
Accounts Payable	\$ -	\$ -	\$ 2,898	\$ 2,898
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,898</u></b>	<b><u>2,898</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue - Other	-	-	3,124	3,124
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>3,124</u></b>	<b><u>3,124</u></b>
<b>FUND BALANCES:</b>				
Unspendable	-	-	7,221	7,221
Restricted for:				
Energy Projects	55,301	-	-	55,301
Committed for:				
Food Service Program	-	-	53,837	53,837
Student Body Activities	-	135,549	-	135,549
<b>Total Fund Balances</b>	<b><u>55,300</u></b>	<b><u>135,549</u></b>	<b><u>61,058</u></b>	<b><u>251,908</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 55,300</u></b>	<b><u>\$ 135,549</u></b>	<b><u>\$ 67,080</u></b>	<b><u>\$ 257,930</u></b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended June 30, 2023**

	<b>Student Investment Fund</b>	<b>Energy Projects Fund</b>	<b>Student Activity Fund</b>	<b>Food Service Fund</b>	<b>Totals</b>
<b><u>REVENUES:</u></b>					
Local Sources	\$ -	\$ 29,427	\$ 185,023	\$ 84,208	298,658
State School Fund	-	-	-	2,915	2,915
State Aid	850,796	-	-	17,845	868,641
Federal Aid	-	-	-	187,737	187,737
<b>Total Revenues</b>	<b>850,796</b>	<b>29,427</b>	<b>185,023</b>	<b>292,705</b>	<b>1,357,951</b>
<b><u>EXPENDITURES:</u></b>					
Current:					
Instruction	606,003	-	173,152	-	779,155
Support Services	244,793	-	-	-	244,793
Enterprise and Community Services	-	-	-	350,271	350,271
<b>Total Expenditures</b>	<b>850,796</b>	<b>-</b>	<b>173,152</b>	<b>350,271</b>	<b>1,374,219</b>
Excess (Deficiency) of Revenues					
Over Expenditures	-	29,427	11,871	(57,566)	(16,268)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>					
Interfund Transfers In	-	-	-	53,340	53,340
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,340</b>	<b>53,340</b>
Net Change in Fund Balance	-	29,427	11,871	(4,226)	37,072
Beginning Fund Balance	-	25,873	123,678	65,284	214,835
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 55,300</b>	<b>\$ 135,549</b>	<b>\$ 61,058</b>	<b>\$ 251,907</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual**

**Student Investment Fund**

**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Over</u>
	<u>Original</u>	<u>Final</u>	<u>(See Note 1)</u>	<u>(Under)</u>
<b><u>REVENUES:</u></b>				
State Aid	\$ 865,870	\$ 865,870	\$ 850,796	\$ (15,074)
<b>Total Revenues</b>	<b>865,870</b>	<b>865,870</b>	<b>850,796</b>	<b>(15,074)</b>
<b><u>EXPENDITURES:</u></b>				
Instruction	639,439	639,439	606,003	(33,436)
Support Services	226,431	226,431	244,793	18,362
<b>Total Expenditures</b>	<b>865,870</b>	<b>865,870</b>	<b>850,796</b>	<b>(15,074)</b>
Beginning Fund Balance	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CORBETT SCHOOL DISTRICT NO. 39**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Energy Projects Fund**  
**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<b><u>REVENUES:</u></b>				
Local Government Aid	\$ 25,000	\$ 25,000	\$ 29,427	\$ 4,427
<b>Total Revenues</b>	<b>25,000</b>	<b>25,000</b>	<b>29,427</b>	<b>4,427</b>
<b><u>EXPENDITURES:</u></b>				
Facilities Acquisition and Const	14,000	14,000	-	(14,000)
<b>Total Expenditures</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>(14,000)</b>
Excess (Deficiency) of Revenues Over Expenditures	11,000	11,000	29,427	18,427
Net Change in Fund Balance	11,000	11,000	29,427	18,427
Beginning Fund Balance	25,475	25,475	25,873	398
<b>Ending Fund Balance</b>	<b>\$ 36,475</b>	<b>\$ 36,475</b>	<b>\$ 55,300</b>	<b>\$ 18,825</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
Student Activity Fund**

**For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis) (See Note 1)	Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Fees and Charges	\$ 300,000	\$ 300,000	\$ 185,023	\$ (114,977)
<b>Total Revenues</b>	<b>300,000</b>	<b>300,000</b>	<b>185,023</b>	<b>(114,977)</b>
<b><u>EXPENDITURES:</u></b>				
Instruction	300,000	300,000	173,152	(126,848)
<b>Total Expenditures</b>	<b>300,000</b>	<b>300,000</b>	<b>173,152</b>	<b>(126,848)</b>
Excess (Deficiency) of Revenues Over Expenditures	-	-	11,871	-
Net Change in Fund Balance	-	-	11,871	11,871
Beginning Fund Balance	123,678	123,678	123,678	-
<b>Ending Fund Balance</b>	<b>\$ 123,678</b>	<b>\$ 123,678</b>	<b>\$ 135,549</b>	<b>\$ 11,871</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual**

**Food Service Fund**

**For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis) (See Note 1)	Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
State School Fund	\$ 2,000	\$ 2,000	\$ 2,915	\$ 915
Local Government Aid	\$ 120,000	\$ 120,000	\$ 84,208	\$ (35,792)
State Aid	4,000	4,000	17,845	13,845
Federal Aid	121,000	121,000	187,737	66,737
<b>Total Revenues</b>	<b>247,000</b>	<b>247,000</b>	<b>292,705</b>	<b>45,705</b>
<b><u>EXPENDITURES:</u></b>				
Enterprise and Community Services	442,000	442,000	350,272	(91,728)
<b>Total Expenditures</b>	<b>442,000</b>	<b>442,000</b>	<b>350,272</b>	<b>(91,728)</b>
Excess (Deficiency) of Revenues Over Expenditures	(195,000)	(195,000)	(57,567)	137,433
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Interfund Transfers In	195,000	195,000	53,340	(141,660)
<b>Total Other Financing Sources (Uses)</b>	<b>195,000</b>	<b>195,000</b>	<b>53,340</b>	<b>(141,660)</b>
Net Change in Fund Balance	-	-	(4,227)	(4,227)
Beginning Fund Balance	65,284	65,284	65,283	(1)
<b>Ending Fund Balance</b>	<b>\$ 65,284</b>	<b>\$ 65,284</b>	<b>\$ 61,056</b>	<b>\$ (4,228)</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual**

**GO Bond Debt Service Fund (A Non-Major Fund)**

**For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>REVENUES:</u></b>				
Taxes	\$ 400,310	\$ 400,310	\$ 383,049	\$ (17,261)
Local Government Aid	-	-	6,301	6,301
Intermediate Government Aid	-	-	154	154
<b>Total Revenues</b>	<b>400,310</b>	<b>400,310</b>	<b>389,504</b>	<b>(10,806)</b>
<b><u>EXPENDITURES:</u></b>				
Debt Service	380,295	380,295	380,219	(76)
<b>Total Expenditures</b>	<b>380,295</b>	<b>380,295</b>	<b>380,219</b>	<b>(76)</b>
Excess (Deficiency) of Revenues Over Expenditures	20,015	20,015	9,285	(10,730)
Net Change in Fund Balance	20,015	20,015	9,285	(10,730)
Beginning Fund Balance	912	912	912	-
<b>Ending Fund Balance</b>	<b>\$ 20,927</b>	<b>\$ 20,927</b>	<b>\$ 10,197</b>	<b>\$ (10,730)</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual**

**OSCIM Match Grant Fund (A Major Fund)**

**For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>(Budgetary Basis)</u>	<u>Over</u>
			<u>(See Note 1)</u>	<u>(Under)</u>
<b><u>REVENUES:</u></b>				
State Aid	\$ 3,577,207	\$ 3,577,207	\$ 2,705,767	\$ (871,440)
<b>Total Revenues</b>	<b>3,577,207</b>	<b>3,577,207</b>	<b>2,705,767</b>	<b>(871,440)</b>
<b><u>EXPENDITURES:</u></b>				
Facilities Acquisition and Construction	4,000,000	4,000,000	2,705,767	(1,294,233)
<b>Total Expenditures</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>2,705,767</b>	<b>(1,294,233)</b>
Excess (Deficiency) of Revenues Over Expenditures	(422,793)	(422,793)	-	422,793
Net Change in Fund Balance	(422,793)	(422,793)	-	422,793
Beginning Fund Balance	422,793	422,793	-	(422,793)
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
GO Bond 2021 Fund (A Major Fund)  
For the Fiscal Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Local Government Aid	\$ 20,000	\$ 20,000	\$ 25,969	\$ 5,969
Intermediate Government Aid	-	-	178	178
<b>Total Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>26,147</b>	<b>6,147</b>
<b><u>EXPENDITURES:</u></b>				
Support Services	43,876	43,876	-	(43,876)
Facilities Acquisition and Construction	476,124	476,124	22,791	(453,333)
<b>Total Expenditures</b>	<b>520,000</b>	<b>520,000</b>	<b>22,791</b>	<b>(497,209)</b>
Excess (Deficiency) of Revenues Over Expenditures	(500,000)	(500,000)	3,356	503,356
Net Change in Fund Balance	(500,000)	(500,000)	3,356	503,356
Beginning Fund Balance	500,000	998,897	998,897	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 498,897</b>	<b>\$ 1,002,253</b>	<b>\$ 503,356</b>

**CORBETT SCHOOL DISTRICT NO. 39**

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balance - Budget and Actual  
Full Faith and Credit Fund (A Major Fund)  
For the Fiscal Year Ended June 30, 2023**

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	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis) (See Note 1)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
State Aid	\$ -	\$ -	\$ 20,905	\$ 20,905
<b>Total Revenues</b>	-	-	20,905	20,905
<b><u>EXPENDITURES:</u></b>				
Facilities Acquisition and Construction	-	2,353,262	140,882	(2,212,380)
<b>Total Expenditures</b>	-	2,353,262	140,882	(2,212,380)
Net Change in Fund Balance	-	(2,353,262)	(119,977)	2,233,285
Beginning Fund Balance	-	2,353,262	2,353,262	-
<b>Ending Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,233,285</u></b>	<b><u>\$ 2,233,285</u></b>

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**OTHER**  
**INFORMATION**

**Additional**  
**Supporting Schedules**

**CORBETT SCHOOL DISTRICT NO. 39**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

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**2012B OSBA FlexFund (OSCB)**

On February 7, 2012, the District entered into a financing agreement as part of the Oregon School Board Association's FlexFund Program to accept \$1,000,000 of Qualified School Construction Bonds (QSCB) proceeds from the Bank of New York Mellon Trust Company, NA. The proceeds were to remodel the Springdale School. While the agreement has an interest rate of 4.625%, the QSCBs allow the District to be eligible to receive subsidy payments to offset the related interest payments. In addition to interest payments, payable semi-annually on December 30 and June 30, the agreement requires the District to deposit amounts into a trust account every June 30 to make the principal payment at June 30, 2030 maturity. The deposits, held at the Bank of New York Mellon Trust Company, NA, had a fair value of \$601,674 at June 30, 2023 and are restricted to retire the debt.

**Current Year Activity:**

	Outstanding Balance July 1, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Interest	-	46,250	46,250	-	46,250
Total	<u>\$ 1,000,000</u>	<u>\$ 46,250</u>	<u>\$ 46,250</u>	<u>\$ 1,000,000</u>	<u>\$ 46,250</u>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ -	\$ 46,250	\$ 46,250	4.65%
	2025	-	46,250	46,250	4.65%
	2026	-	46,250	46,250	4.65%
	2027	-	46,250	46,250	4.65%
	2028	-	46,250	46,250	4.65%
	2029	-	46,250	46,250	4.65%
	2030	1,000,000	46,250	1,046,250	4.65%
Total		<u>\$ 1,000,000</u>	<u>\$ 323,750</u>	<u>\$ 1,323,750</u>	

**CORBETT SCHOOL DISTRICT NO. 39**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

**2012C OSBA FlexFund**

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

**Current Year Activity:**

	Outstanding Balance July 1, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 365,000	\$ -	\$ 30,000	\$ 335,000	\$ 30,000
Interest	-	13,600	13,600	-	12,550
Total	<u>\$ 365,000</u>	<u>\$ 13,600</u>	<u>\$ 43,600</u>	<u>\$ 335,000</u>	<u>\$ 42,550</u>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 30,000	\$ 12,550	\$ 42,550	3.50%
	2025	35,000	11,500	46,500	3.50%
	2026	35,000	10,275	45,275	3.50%
	2027	35,000	9,050	44,050	3.50%
	2028	35,000	7,825	42,825	3.50%
	2029	40,000	6,600	46,600	4.00%
	2030	40,000	5,000	45,000	4.00%
	2031	40,000	3,400	43,400	4.00%
	2032	45,000	1,800	46,800	4.00%
Total		<u>\$ 335,000</u>	<u>\$ 68,000</u>	<u>\$ 403,000</u>	

**CORBETT SCHOOL DISTRICT NO. 39**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

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**2021 GO Bond**

On April 15, 2021, the District entered into a financing agreement with BciCapital, Inc. to issue a direct placement general obligation bond for \$4,000,000 with an interest rate of 1.68%. The proceeds are to be used to construct, renovate, improve, furnish, and equip the District's facilities and site improvements and refinance other long-term debt.

**Current Year Activity:**

	Outstanding Balance July 1, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 3,708,000	\$ -	\$ 318,000	\$ 3,390,000	\$ 355,000
Interest	-	62,294	62,294	-	56,952
Total	<u>\$ 3,708,000</u>	<u>\$ 62,294</u>	<u>\$ 380,294</u>	<u>\$ 3,390,000</u>	<u>\$ 411,952</u>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 355,000	\$ 56,952	\$ 411,952	1.68%
	2025	373,000	50,988	423,988	1.68%
	2026	392,000	44,722	436,722	1.68%
	2027	412,000	38,136	450,136	1.68%
	2028	432,000	31,214	463,214	1.68%
	2029	453,000	23,956	476,956	1.68%
	2030	475,000	16,346	491,346	1.68%
	2031	498,000	8,366	506,366	1.68%
Total		<u>\$ 3,390,000</u>	<u>\$ 270,680</u>	<u>\$ 3,660,680</u>	

**CORBETT SCHOOL DISTRICT NO. 39**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

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**2011 SELP Loan**

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

**Current Year Activity:**

	Outstanding Balance <u>July 1, 2022</u>	New Issues and Interest <u>Matured</u>	Principal and Interest <u>Retired</u>	Outstanding Balance <u>June 30, 2023</u>	Due Within <u>One Year</u>
Principal	\$217,681	\$ -	\$ 43,079	\$ 174,602	\$ 44,597
Interest	-	6,937	6,937	-	5,419
Total	<u>\$217,681</u>	<u>\$ 6,937</u>	<u>\$ 50,016</u>	<u>\$ 174,602</u>	<u>\$ 50,016</u>

**Future Requirements:**

	Fiscal Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Interest Rate</u>
	2024	\$ 44,597	\$ 5,419	\$ 50,016	3.50%
	2025	46,197	3,819	50,016	3.50%
	2026	47,841	2,175	50,016	3.50%
	2027	35,967	519	36,486	3.50%
Total		<u>\$ 174,602</u>	<u>\$ 11,932</u>	<u>\$ 186,534</u>	

**CORBETT SCHOOL DISTRICT NO. 39**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**  
**For the Fiscal Year Ended June 30, 2023**

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**2018 Santander Financing**

In October 2018, the District entered into an agreement with Santander Bank to finance the purchase of one 2018 Chevy School Bus, which serves as collateral for the debt, in the amount of \$74,693 with an interest rate of 3.95%.

**Current Year Activity:**

	Outstanding Balance July 1, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 15,503	\$ -	\$ 15,503	\$ -	\$ -
Interest	-	613	613	-	-
Total	<u>\$ 15,503</u>	<u>\$ 613</u>	<u>\$ 16,116</u>	<u>\$ -</u>	<u>\$ -</u>

# **CORBETT SCHOOL DISTRICT NO. 39**

## **SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**

**For the Fiscal Year Ended June 30, 2023**

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### **2019 Santander Financing**

In March 2019, the District entered into an agreement with Santander Bank to finance the purchase of one 2019 Bluebird Bus, which serves as collateral for the debt, in the amount of \$111,354 with an interest rate of 3.75%.

### **Current Year Activity:**

	<u>Outstanding Balance July 1, 2022</u>	<u>New Issues and Interest Matured</u>	<u>Principal and Interest Retired</u>	<u>Outstanding Balance June 30, 2023</u>	<u>Due Within One Year</u>
Principal	\$ 65,364	\$ -	\$ 15,450	\$ 49,914	\$ 16,029
Interest	-	2,451	2,451	-	1,872
Total	<u>\$ 65,364</u>	<u>\$ 2,451</u>	<u>\$ 17,901</u>	<u>\$ 49,914</u>	<u>\$ 17,901</u>

### **Future Requirements:**

	<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Interest Rate</u>
	2024	\$ 16,029	\$ 1,872	\$ 17,901	3.75%
	2025	16,630	1,271	17,901	3.75%
	2026	17,255	646	17,901	3.75%
Total		<u>\$ 49,914</u>	<u>\$ 3,789</u>	<u>\$ 53,703</u>	

# **CORBETT SCHOOL DISTRICT NO. 39**

## **SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**

**For the Fiscal Year Ended June 30, 2023**

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### **2019 Mershon Land Contract**

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

#### **Current Year Activity:**

	Outstanding Balance <u>July 1, 2022</u>	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance <u>June 30, 2023</u>	Due Within One Year
Principal	\$ 50,636	\$ -	\$ 25,157	\$ 25,479	\$ 25,479
Interest	-	648	648	-	326
Total	<u>\$ 50,636</u>	<u>\$ 648</u>	<u>\$ 25,805</u>	<u>\$ 25,479</u>	<u>\$ 25,805</u>

#### **Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 25,479	\$ 326	\$ 25,805	1.28%
Total		<u>\$ 25,479</u>	<u>\$ 326</u>	<u>\$ 25,805</u>	

# **CORBETT SCHOOL DISTRICT NO. 39**

## **SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**

**For the Fiscal Year Ended June 30, 2023**

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### **2020 Santander Financing 1**

In March 2020, the District entered into an agreement with Santander Bank to finance the purchase of one 2021 Bluebird Bus, which serves as collateral for the debt, in the amount of \$111,694 with an interest rate of 2.68%.

#### **Current Year Activity:**

	Outstanding Balance July 1, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 64,760	\$ -	\$ 15,553	\$ 49,207	\$ 15,970
Interest	-	1,736	1,736	-	1,319
Total	<u>\$ 64,760</u>	<u>\$ 1,736</u>	<u>\$ 17,289</u>	<u>\$ 49,207</u>	<u>\$ 17,289</u>

#### **Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 15,970	\$ 1,319	\$ 17,289	2.68%
	2025	16,399	890	17,289	2.68%
	2026	16,838	451	17,289	2.68%
Total		<u>\$ 49,207</u>	<u>\$ 2,660</u>	<u>\$ 51,867</u>	

**CORBETT SCHOOL DISTRICT NO. 39**

**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**

**For the Fiscal Year Ended June 30, 2023**

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**2020 Santander Financing 2**

In December 2020, the District entered into an agreement with Santander Bank to finance the purchase of one 2022 Bluebird Bus, which serves as collateral for the debt, in the amount of \$128,290 with an interest rate of 2.44%.

**Current Year Activity:**

	Outstanding Balance July 1, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 75,712	\$ -	\$ 14,422	\$ 61,290	\$ 14,774
Interest	-	1,847	1,847	-	1,495
Total	<u>\$ 75,712</u>	<u>\$ 1,847</u>	<u>\$ 16,269</u>	<u>\$ 61,290</u>	<u>\$ 16,269</u>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 14,774	\$ 1,495	\$ 16,269	2.44%
	2025	15,134	1,135	16,269	2.44%
	2026	15,503	766	16,269	2.44%
	2027	15,879	390	16,269	2.44%
Total		<u>\$ 61,290</u>	<u>\$ 3,786</u>	<u>\$ 65,076</u>	

**CORBETT SCHOOL DISTRICT NO. 39**  
**SCHEDULE OF LONG-TERM DEBT TRANSACTIONS**

**For the Fiscal Year Ended June 30, 2023**

**2022 Santander Financing**

In December 2021, the District entered into an agreement with Santander Bank to finance the purchase of one 2023 Bluebird Bus, which serves as collateral for the debt, in the amount of \$129,898 with an interest rate of 2.58%.

**Current Year Activity:**

	Outstanding Balance July 1, 2022	New Issues and Interest Matured	Principal and Interest Retired	Outstanding Balance June 30, 2023	Due Within One Year
Principal	\$ 110,134	\$ -	\$ 17,110	\$ 93,024	\$ 17,652
Interest	-	2,939	2,939	-	2,397
Total	<u>\$ 110,134</u>	<u>\$ 2,939</u>	<u>\$ 20,049</u>	<u>\$ 93,024</u>	<u>\$ 20,049</u>

**Future Requirements:**

	Fiscal Year Ended June 30,	Principal	Interest	Total	Interest Rate
	2024	\$ 17,652	\$ 2,397	\$ 20,049	2.58%
	2025	18,107	1,942	20,049	2.58%
	2026	18,574	1,475	20,049	2.58%
	2027	19,053	996	20,049	0.00%
	2028	19,638	509	20,147	0.00%
Total		<u>\$ 93,024</u>	<u>\$ 7,319</u>	<u>\$ 100,343</u>	

**CORBETT SCHOOL DISTRICT NO. 39**

**Oregon Department of Education Form 581-3211-C**

**For the Fiscal Year Ended June 30, 2023**

**SUPPLEMENTAL INFORMATION 2022-2023**

Part A is needed for computing Oregon's full allocation for ESEA, Title 1 & other Federal Funds for Education

**B. Energy Bills for Heating - All Funds:**

Please enter your expenditures for electricity  
& heating fuel, and water & sewage  
for these Functions & Objects.

	Objects 325 & 326 & *327
Function 2540	\$ 291,120
Function 2550	\$ 50,097

**C. Replacement of Equipment - General Fund:**

Include all General Fund expenditures in Object 542, except for the following exclusions:

Exclude these functions:

- 1113,1122 & 1132      Extra-curricular Activities
- 1140                    Pre-Kindergarten
- 1300                    Continuing Education
- 1400                    Summer School

Exclude these functions:

- 4150      Construction
- 2550      Pupil Transportation
- 3100      Food Service
- 3300      Community Services

\$ -

\*Object code 327 (water and sewage) has been added to Part A to be included in the Function 2540 and 2550 totals.

**Corbett School District**  
**ODE Audit Revenue Summary**  
**For the Year Ended June 30, 2023**

<b>Revenue from Local Sources</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
1110 Ad Valorem Taxes Levied by District	\$ 2,044,663	\$ -	\$ 384,102	\$ -
1190 Penalties and Interest on Taxes	2,716	-	(1,053)	-
1311 Regular Day School Tuition - From Individuals	128,479	-	-	-
1500 Earnings on Investments	110,750	-	6,301	25,969
1600 Food Service	-	81,600	-	-
1700 Extracurricular Activities	12,474	185,023	-	-
1910 Rentals	75	-	-	-
1920 Contributions and Donations From Private Sources	(5,112)	500	-	-
1990 Miscellaneous	205,304	31,536	-	-
<b>Total Revenue from Local Sources</b>	<b>2,499,349</b>	<b>298,659</b>	<b>389,350</b>	<b>25,969</b>

<b>Revenue from Intermediate Sources</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
2102 General ESD Revenue	200,000	-	-	-
2199 Other Intermediate Sources	1,787	-	154	178
<b>Total Revenue from Intermediate Sources</b>	<b>201,787</b>	<b>-</b>	<b>154</b>	<b>178</b>

<b>Revenue from State Sources</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
3101 State School Fund - General Support	10,068,068	-	-	-
3102 State School Fund - School Lunch Match	(2,915)	2,915	-	-
3103 Common School Fund	143,204	-	-	-
3104 State Managed County Timber	-	-	-	-
3106 State School Fund - Accrual	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	-	-	-	-
3204 Driver Education	-	-	-	-
3222 State School Fund (SSF) Transportation Equipment	-	-	-	-
3299 Other Restricted Grants-in-Aid	868,352	868,641	-	2,726,672
3800 Revenue in Lieu of Taxes	-	-	-	-
3900 Revenue for/on Behalf of the District	-	-	-	-
<b>Total Revenue from State Sources</b>	<b>11,076,708</b>	<b>871,556</b>	<b>-</b>	<b>2,726,672</b>

<b>Revenue from Federal Sources</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
4100 Unrestricted Revenue Direct From the Federal Government	(1,318)	-	-	-
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)	6,727	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	72,062	471,854	-	-
4900 Revenue for/on Behalf of the District	-	157,127	-	-
<b>Total Revenue from Federal Sources</b>	<b>77,471</b>	<b>628,981</b>	<b>-</b>	<b>-</b>

<b>Revenue from Other Sources</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>
5100 Long Term Debt Financing Sources	-	429,683	-	-
5200 Interfund Transfers	-	53,340	-	-
5400 Resources - Beginning Fund Balance	3,658,985	223,237	912	3,352,159
<b>Total Revenue from Other Sources</b>	<b>3,658,985</b>	<b>706,260</b>	<b>912</b>	<b>3,352,159</b>

<b>Grand Total</b>	<b>\$ 17,514,300</b>	<b>\$ 2,505,455</b>	<b>\$ 390,416</b>	<b>\$ 6,104,977</b>
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**Corbett School District**  
**ODE Audit Expenditure Summary**  
**For the Year Ended June 30, 2023**

**Fund: 100 General Fund**

**Instruction Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	\$ 2,912,145	\$ 1,847,041	\$ 974,785	\$ 24,703	\$ 65,081	\$ -	\$ 534	\$ -
1121 Middle/Junior High Programs	1,386,770	902,870	448,496	12,703	22,670	-	31	-
1122 Middle/Junior High School Extracurricular	120,220	84,015	30,190	642	5,223	-	151	-
1131 High School Programs	1,866,249	1,124,821	588,103	98,548	53,589	-	1,187	-
1132 High School Extracurricular	419,889	253,368	72,883	19,126	54,673	-	19,840	-
1140 Pre-Kindergarten Programs	4,259	-	-	-	2,589	1,670	-	-
1220 Restrictive Programs for Students with Disabilities	203,380	28,030	26,130	149,220	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	1,385,179	680,228	384,413	256,222	30,405	-	33,910	-
1280 Alternative Education	285,845	187,060	80,423	17,843	519	-	-	-
1291 English Second Language Programs	117,579	72,489	37,685	7,316	89	-	-	-
1299 Other Programs	99,227	4,689	-	24,075	31,660	38,803	-	-
1400 Summer School Programs	13,590	(11,933)	11,738	12,169	1,617	-	-	-
<b>Total Instruction Expenditures</b>	<b>8,814,333</b>	<b>5,172,679</b>	<b>2,654,846</b>	<b>622,567</b>	<b>268,114</b>	<b>40,473</b>	<b>55,653</b>	<b>-</b>

**Support Services Expenditures**

2110 Attendance and Social Work Services	6,062	-	(1)	3,046	591	-	2,426	-
2120 Guidance Services	191,202	87,229	82,927	8,761	11,892	-	393	-
2130 Health Services	42,728	24,474	10,165	-	4,762	-	3,327	-
2150 Speech Pathology and Audiology Services	140	-	-	-	140	-	-	-
2160 Other Student Treatment Services	101,828	67,243	34,585	-	-	-	-	-
2210 Improvement of Instruction Services	199,205	107,933	37,125	9,830	43,923	-	394	-
2230 Assessment & Testing	43,316	146	11	-	43,159	-	-	-
2240 Instructional Staff Development	26,661	-	-	26,661	-	-	-	-
2310 Board of Education Services	256,082	-	35,910	24,523	1,653	-	193,996	-
2320 Executive Administration Services	523,133	306,259	126,647	53,441	19,872	-	16,914	-
2410 Office of the Principal Services	964,298	546,811	347,194	13,018	44,512	6,483	6,280	-
2520 Fiscal Services	192,413	52,786	82,887	38,886	3,599	-	14,255	-
2540 Operation and Maintenance of Plant Services	1,369,688	320,357	197,235	742,175	90,530	18,123	1,268	-
2550 Student Transportation Services	691,607	351,292	250,905	70,711	18,626	-	73	-
2570 Internal Services	72,463	-	-	49,150	22,423	-	890	-
2640 Staff Services	532,876	-	532,876	-	-	-	-	-
2660 Technology Services	240,788	77,282	45,026	33,442	75,100	-	9,939	-
<b>Total Support Services Expenditures</b>	<b>5,454,489</b>	<b>1,941,812</b>	<b>1,783,492</b>	<b>1,073,644</b>	<b>380,782</b>	<b>24,606</b>	<b>250,153</b>	<b>-</b>

**Enterprise and Community Services Expenditures**

3500 Custody and Care of Children Services	129,228	70,608	58,620	-	-	-	-	-
<b>Total Enterprise and Community Services Expenditures</b>	<b>129,228</b>	<b>70,608</b>	<b>58,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Other Uses Expenditures**

5100 Debt Service	253,297	-	-	-	-	-	253,297	-
5200 Transfers of Funds	53,340	-	-	-	-	-	-	53,340
<b>Total Other Uses Expenditures</b>	<b>306,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>253,297</b>	<b>53,340</b>

**General Fund Totals**

<b>\$ 14,704,687</b>	<b>\$ 7,185,099</b>	<b>\$ 4,496,959</b>	<b>\$ 1,696,210</b>	<b>\$ 648,896</b>	<b>\$ 65,080</b>	<b>\$ 559,104</b>	<b>\$ 53,340</b>
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**Corbett School District**  
**ODE Audit Expenditure Summary**  
**For the Year Ended June 30, 2023**

**Fund: 200 Special Revenue Fund**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1121	Middle/Junior High Programs	\$ 481,700	\$ 314,858	\$ 166,842	\$ -	\$ -	\$ -	\$ -	\$ -
1122	Middle/Junior High School Extracurricular	43,210	-	-	-	43,210	-	-	-
1131	High School Programs	124,304	82,249	42,054	-	0	-	1	-
1132	High School Extracurricular	129,942	-	-	-	129,942	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	173,092	123,864	32,352	-	16,876	-	-	-
1272	Title I	65,414	38,584	26,040	250	540	-	-	-
1280	Alternative Education	-	-	-	-	-	-	-	-
1299	Other Programs	591,801	235,821	80,915	269,213	5,852	-	-	-
<b>Total Instruction Expenditures</b>		1,609,463	795,376	348,203	269,463	196,420	-	1	-
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2120	Guidance Services	244,793	177,327	60,116	7,350	-	-	-	-
2140	Psychological Services	140,351	89,106	40,130	600	10,507	-	8	-
2210	Improvement of Instruction Services	2,751	-	-	2,249	502	-	-	-
2240	Instructional Staff Development	14,031	14,031	-	-	-	-	-	-
<b>Total Support Services Expenditures</b>		401,925	280,463	100,246	10,199	11,009	-	8	-
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	350,272	98,661	66,281	36,753	147,077	-	1,500	-
<b>Total Enterprise and Community Services Expenditures</b>		350,272	98,661	66,281	36,753	147,077	-	1,500	-
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4150	Building Acquisition, Construction, and Improvement Services	429,683	-	-	-	-	429,683	-	-
<b>Total Facilities Acquisition and Construction Expenditures</b>		429,683	-	-	-	-	429,683	-	-
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	45,000	-	-	-	-	-	45,000	-
<b>Total Other Uses Expenditures</b>		45,000	-	-	-	-	-	45,000	-
<b>Special Revenue Funds Totals</b>		\$ 2,836,342	\$ 1,174,500	\$ 514,730	\$ 316,415	\$ 354,505	\$ 429,683	\$ 46,509	\$ -

Corbett School District  
 ODE Audit Expenditure Summary  
 For the Year Ended June 30, 2023

**Fund: 300 Debt Service Funds**

<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$ 380,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,219	\$ -
<b>Total Other Uses Expenditures</b>		380,219	-	-	-	-	-	380,219	-
<b>Debt Service Funds Totals</b>		<b>\$ 380,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,219</b>	<b>\$ -</b>

Corbett School District  
 ODE Audit Expenditure Summary  
 For the Year Ended June 30, 2023

**Fund: 400 Capital Projects Fund**

<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4150	Building Acquisition, Construction, and Improvement Services	\$ 2,869,440	\$ -	\$ -	\$ -	\$ -	\$ 2,869,440	\$ 0	\$ -
<b>Total Facilities Acquisition and Construction Expenditures</b>		2,869,440	-	-	-	-	2,869,440	0	-
<b>Capital Projects Fund Totals</b>		<b>\$ 2,869,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,869,440</b>	<b>\$ 0</b>	<b>\$ -</b>

Corbett School District No. 39  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

This information not available in this draft

**REPORT ON LEGAL**  
**AND OTHER**  
**REGULATORY REQUIREMENTS**

**CORBETT SCHOOL DISTRICT NO.39**  
**INDEPENDENT AUDITOR'S REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS**

**June 30, 2023**

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To the Governing Body of the Corbett School District No. 39  
Corbett, Oregon

We have audited the basic financial statements of the Corbett School District No. 39 as of and for the year ended June 30, 2023 and have issued our report thereon dated December 31, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether the Corbett School District No. 39's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions, and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **State school fund factors and calculation.**

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

This report is intended solely for the information and use of the Board of Directors and management of Corbett School District No. 39 and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Steve Tuchscherer, CPA  
Umpqua Valley Financial  
Roseburg, Oregon  
December 31 2023

**Corbett School District**  
**Financial Report to the Board of Directors**  
**Wednesday, January 17, 2024**

This report includes expenses and revenue recorded through December 31, 2023. The month is not yet closed, so additional expenses and revenue may be recorded as the bank reconciliation process is completed. Also please be aware P-card expenditures routinely experience a 30-day delay between the time expenses are incurred and when they show on our books.

The 2022-23 audited financial statements were completed and submitted to ODE on time. Corbett School District will receive its January State School Fund payment on time.

With the financial audit now complete, at next month's meeting the Board will be asked to approve a resolution to revise the Adopted budget to reflect actual beginning fund balances and to make other adjustments for current year activity. And as took place last year, the Single Audit process commences when the financial audit is complete. Single Audit encompasses all federal funding; we expect the primary focus to be on the new School Based Mental Health Grant.

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 December 31, 2023**

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

<b>Current Budget vs Actual Total Expenses</b>	<b>Current Budget</b>	<b>Dec 31 2023 YTD Actuals</b>	<b>Dec 31 2023 Balance</b>
<b>Fund: 01 General Fund</b>			
1000 Instruction	8,459,144	3,348,686	5,110,458
2000 Support Services	5,480,001	2,884,908	2,595,093
3000 Enterprise & Community Services	173,663	8,981	164,682
5100 Debt Service	253,182	113,228	139,954
6000 Contingencies	290,842	-	290,842
<b>Fund: 01 General Fund Total</b>	<b>14,656,832</b>	<b>6,355,803</b>	<b>8,301,029</b>
<b>Fund: 02 Food Services Fund</b>			
3000 Enterprise & Community Services	428,710	148,810	279,900
<b>Fund: 02 Food Services Fund Total</b>	<b>428,710</b>	<b>148,810</b>	<b>279,900</b>
<b>Fund: 03 Federal Funds</b>			
1000 Instruction	276,486	343,017	(66,531)
2000 Support Services	911,211	305,894	605,317
5100 Debt Service	-	54,000	(54,000)
<b>Fund: 03 Federal Funds Total</b>	<b>1,187,697</b>	<b>702,911</b>	<b>484,786</b>
<b>Fund: 04 Student Investment Account</b>			
1000 Instruction	606,327	223,951	382,376
2000 Support Services	210,185	168,159	42,026
<b>Fund: 04 Student Investment Account Total</b>	<b>816,512</b>	<b>392,110</b>	<b>424,402</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	2,212,575	142,425
5100 Debt Service	150,000	-	150,000
<b>Fund: 08 Full Faith &amp; Credit Loan Total</b>	<b>2,505,000</b>	<b>2,212,575</b>	<b>292,425</b>
<b>Fund: 09 GO Bond 2021</b>			
2000 Support Services	54,335	793,204	(738,869)
4000 Facilities Acquisition/Construction	964,665	177,441	787,224
<b>Fund: 09 GO Bond 2021 Total</b>	<b>1,019,000</b>	<b>970,645</b>	<b>48,355</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	27,922	384,030
5200 Transfers Out	30,000	-	30,000
<b>Fund: 11 Debt Service Fund Total</b>	<b>441,952</b>	<b>27,922</b>	<b>414,030</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>11,424,857</b>	<b>13,950,846</b>

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End	Year to Date	% of YE	Current	Projected	Year to Date	% of
	Actuals	Dec 31 2022	Actuals	Budget	Actual	Dec 31 2023	Budgeted
<b>Revenues</b>							
Property Taxes	2,047,379	1,898,845	93%	2,178,344	2,178,344	1,895,091	87%
State School Fund	10,065,153	5,709,764	57%	10,551,633	10,551,633	6,093,047	58%
Local Sources	451,970	136,058	30%	440,400	440,400	357,045	81%
Intermediate Sources	201,787	-	0%	201,200	201,200	861	0%
State Sources	990,651	470,529	47%	712,328	712,328	116,593	16%
Federal Sources	77,471	25,315	33%	49,172	49,172	66,539	135%
<b>Total Revenues</b>	<b>13,834,411</b>	<b>8,240,511</b>	<b>60%</b>	<b>14,133,077</b>	<b>14,133,077</b>	<b>8,529,175</b>	<b>60%</b>
<b>Expenditures</b>							
Salaries	7,185,099	3,264,710	45%	7,396,526	7,396,526	3,225,182	44%
Associated Payroll	4,496,958	1,881,460	42%	4,396,579	4,396,579	1,852,457	42%
Purchased Services	1,696,210	634,503	37%	1,090,187	1,090,187	689,998	63%
Supplies & Materials	648,896	342,948	53%	747,647	747,647	357,419	48%
Capital Outlay	65,080	26,277	40%	171,000	171,000	38,366	22%
Debt Service	253,297	90,000	36%	253,182	253,182	113,228	45%
Other Objects	305,807	283,448	93%	310,869	310,869	79,152	25%
Contingency	-	-		290,842	290,842	-	0%
<b>Total Expenditures</b>	<b>14,651,346</b>	<b>6,523,346</b>	<b>45%</b>	<b>14,656,832</b>	<b>14,656,832</b>	<b>6,355,803</b>	<b>43%</b>
<b>Other Sources (Uses)</b>							
Other Sources	-	-		251,000	251,000	-	0%
Transfer In	-	-		30,000	30,000	-	0%
Transfer Out	(53,340)	-	0%	-	-	-	
<b>Total Other Sources (Uses)</b>	<b>(53,340)</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>(870,276)</b>	<b>1,717,165</b>		<b>(242,755)</b>	<b>(242,755)</b>	<b>2,173,372</b>	
<b>Fund Balance - Beginning</b>	<b>1,305,723</b>	<b>1,305,723</b>		<b>1,065,086</b>	<b>435,447</b>	<b>435,447</b>	
<b>Fund Balance - Ending</b>	<b>435,447</b>	<b>3,022,888</b>		<b>822,331</b>	<b>192,692</b>	<b>2,608,820</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance	% Change
Property Taxes	1,898,845	1,895,091	(3,754)	0%
State School Fund	5,709,764	6,093,047	383,283	7%
Local Sources	136,058	357,045	220,987	162%
Intermediate Sources	-	861	861	
State Sources	470,529	116,593	(353,936)	-75%
Federal Sources	25,315	66,539	41,224	163%
<b>Total Revenues</b>	<b>8,240,511</b>	<b>8,529,175</b>	<b>288,664</b>	<b>4%</b>

YTD Expenditures	FY 2022-23	FY 2023-24	Variance	% Change
Salaries	3,264,710	3,225,182	(39,528)	-1%
Associated Payroll	1,881,460	1,852,457	(29,002)	-2%
Purchased Services	634,503	689,998	55,494	9%
Supplies & Materials	342,948	357,419	14,471	4%
Capital Outlay	26,277	38,366	12,090	46%
Debt Service	90,000	113,228	23,228	26%
Other Objects	283,448	79,152	(204,296)	-72%
<b>Total Expenditures</b>	<b>6,523,346</b>	<b>6,355,803</b>	<b>(167,543)</b>	<b>-3%</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 Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2023	% of Budgeted
<b>Revenues</b>							
State School Fund	2,915	-	0%	2,000	2,000	-	0%
Local Sources	84,208	29,265	35%	120,000	120,000	44,299	37%
State Sources	17,845	285	2%	4,000	4,000	5,450	136%
Federal Sources	187,737	99,475	53%	121,000	121,000	33,509	28%
<b>Total Revenues</b>	<b>292,706</b>	<b>129,025</b>	<b>44%</b>	<b>247,000</b>	<b>247,000</b>	<b>83,258</b>	<b>34%</b>
<b>Expenditures</b>							
Salaries	98,661	47,273	48%	136,223	136,223	50,381	37%
Associated Payroll	66,281	31,211	47%	65,125	65,125	31,343	48%
Purchased Services	36,753	13,618	37%	6,000	6,000	-	0%
Supplies & Materials	147,077	64,685	44%	217,862	217,862	65,506	30%
Debt Service	-	(3,196)	-	-	-	-	-
Other Objects	1,500	1,045	70%	3,500	3,500	1,580	45%
<b>Total Expenditures</b>	<b>350,272</b>	<b>154,635</b>	<b>44%</b>	<b>428,710</b>	<b>428,710</b>	<b>148,810</b>	<b>35%</b>
<b>Other Sources (Uses)</b>							
Transfer In	53,340	-	0%	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>53,340</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(4,226)</b>	<b>(25,610)</b>		<b>(181,710)</b>	<b>(181,710)</b>	<b>(65,552)</b>	
<b>Fund Balance - Beginning</b>	<b>65,284</b>	<b>65,284</b>		<b>196,133</b>	<b>61,058</b>	<b>61,058</b>	
<b>Fund Balance - Ending</b>	<b>61,058</b>	<b>39,674</b>		<b>14,423</b>	<b>(120,652)</b>	<b>(4,494)</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance	% Change
Local Sources	29,265	44,299	15,034	51%
State Sources	285	5,450	5,165	1810%
Federal Sources	99,475	33,509	(65,966)	-66%
<b>Total Revenues</b>	<b>129,025</b>	<b>83,258</b>	<b>(45,767)</b>	<b>-35%</b>

YTD Expenditures	FY 2022-23	FY 2023-24	Variance	% Change
Salaries	47,273	50,381	3,108	7%
Associated Payroll	31,211	31,343	132	0%
Purchased Services	13,618	-	(13,618)	-100%
Supplies & Materials	64,685	65,506	821	1%
Debt Service	(3,196)	-	3,196	-100%
Other Objects	1,045	1,580	535	51%
<b>Total Expenditures</b>	<b>154,635</b>	<b>148,810</b>	<b>(5,825)</b>	<b>-4%</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 Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2023	% of Budgeted
<b>Revenues</b>							
Federal Sources	441,244	63,614	14%	1,187,697	1,187,697	309,689	26%
<b>Total Revenues</b>	<b>441,244</b>	<b>63,614</b>	<b>14%</b>	<b>1,187,697</b>	<b>1,187,697</b>	<b>309,689</b>	<b>26%</b>
<b>Expenditures</b>							
Salaries	501,406	144,487	29%	586,264	586,264	420,266	72%
Associated Payroll	179,437	71,666	40%	241,490	241,490	157,544	65%
Purchased Services	272,312	487	0%	21,119	21,119	51,237	243%
Supplies & Materials	34,277	12,164	35%	338,824	338,824	19,847	6%
Other Objects	8	-	0%	-	-	17	
<b>Total Expenditures</b>	<b>1,417,122</b>	<b>228,805</b>	<b>16%</b>	<b>1,187,697</b>	<b>1,187,697</b>	<b>648,911</b>	<b>55%</b>
<b>Change in Fund Balance</b>	<b>(546,196)</b>	<b>(165,191)</b>		<b>-</b>	<b>-</b>	<b>(339,222)</b>	
<b>Fund Balance - Beginning</b>	<b>8,401</b>	<b>8,401</b>		<b>-</b>	<b>(537,795)</b>	<b>(537,795)</b>	
<b>Fund Balance - Ending</b>	<b>(537,795)</b>	<b>(156,789)</b>		<b>-</b>	<b>(537,795)</b>	<b>(877,016)</b>	

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Variance</b>
<b>YTD Revenues</b>			
Federal Sources	63,614	309,689	246,075
<b>Total Revenues</b>	<b>63,614</b>	<b>309,689</b>	<b>246,075</b>

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Variance</b>
<b>YTD Expenditures</b>			
Salaries	144,487	420,266	275,779
Associated Payroll	71,666	157,544	85,878
Purchased Services	487	51,237	50,749
Supplies & Materials	12,164	19,847	7,683
Other Objects	-	17	17
<b>Total Expenditures</b>	<b>228,805</b>	<b>648,911</b>	<b>420,106</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 Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2023	% of Budgeted
<b>Revenues</b>							
State Sources	850,796	425,398	50%	816,512	816,512	-	0%
<b>Total Revenues</b>	<b>850,796</b>	<b>425,398</b>	<b>50%</b>	<b>816,512</b>	<b>816,512</b>	<b>-</b>	<b>0%</b>
<b>Expenditures</b>							
Salaries	574,433	246,182	43%	526,785	526,785	273,762	52%
Associated Payroll	269,012	133,332	50%	286,663	286,663	118,348	41%
Purchased Services	7,350	7,350	100%	-	-	-	-
Supplies & Materials	-	655	-	3,064	3,064	-	0%
Other Objects	1	-	0%	-	-	-	-
<b>Total Expenditures</b>	<b>850,796</b>	<b>387,519</b>	<b>46%</b>	<b>816,512</b>	<b>816,512</b>	<b>392,110</b>	<b>48%</b>
<b>Change in Fund Balance</b>	<b>0</b>	<b>37,879</b>		<b>-</b>	<b>-</b>	<b>(392,110)</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>37,879</b>		<b>-</b>	<b>0</b>	<b>(392,110)</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
State Sources	425,398	-	(425,398)
<b>Total Revenues</b>	<b>425,398</b>	<b>-</b>	<b>(425,398)</b>

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Salaries	246,182	273,762	27,580
Associated Payroll	133,332	118,348	(14,984)
Purchased Services	7,350	-	(7,350)
Supplies & Materials	655	-	(655)
<b>Total Expenditures</b>	<b>387,519</b>	<b>392,110</b>	<b>4,591</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 Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 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	429	0%
Capital Outlay	140,882	241,860	172%	-	-	2,212,146	
Debt Service	-	-		150,000	150,000	-	0%
Other Objects	-	-		-	-	-	
<b>Total Expenditures</b>	<b>140,882</b>	<b>241,860</b>	<b>172%</b>	<b>2,505,000</b>	<b>2,505,000</b>	<b>2,212,575</b>	<b>88%</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>(119,977)</b>	<b>(241,860)</b>		<b>2,355,000</b>	<b>2,355,000</b>	<b>(2,212,575)</b>	
<b>Fund Balance - Beginning</b>	<b>2,353,262</b>	<b>2,353,262</b>		<b>-</b>	<b>2,233,285</b>	<b>2,233,285</b>	
<b>Fund Balance - Ending</b>	<b>2,233,285</b>	<b>2,111,402</b>		<b>2,355,000</b>	<b>4,588,285</b>	<b>20,710</b>	

	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Variance</u>
<b>YTD Expenditures</b>			
Purchased Services	-	429	429
Capital Outlay	241,860	2,212,146	1,970,286
<b>Total Expenditures</b>	<b>241,860</b>	<b>2,212,575</b>	<b>1,970,715</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 Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2023	% of Budgeted
<b>Revenues</b>							
Local Sources	25,969	9,497	37%	20,000	20,000	10,400	52%
Intermediate Sources	178	-	0%	-	-	103	
<b>Total Revenues</b>	<b>26,146</b>	<b>9,497</b>	<b>36%</b>	<b>20,000</b>	<b>20,000</b>	<b>10,503</b>	<b>53%</b>
<b>Expenditures</b>							
Purchased Services	-	5,315		1,019,000	1,019,000	29,264	3%
Capital Outlay	22,791	-	0%	-	-	941,381	
Other Objects	-	633		-	-	-	
<b>Total Expenditures</b>	<b>22,791</b>	<b>5,948</b>	<b>26%</b>	<b>1,019,000</b>	<b>1,019,000</b>	<b>970,645</b>	<b>95%</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>3,355</b>	<b>3,549</b>		<b>(634,335)</b>	<b>(634,335)</b>	<b>(960,142)</b>	
<b>Fund Balance - Beginning</b>	<b>998,897</b>	<b>998,897</b>		<b>634,335</b>	<b>1,002,252</b>	<b>1,002,252</b>	
<b>Fund Balance - Ending</b>	<b>1,002,252</b>	<b>1,002,447</b>		<b>-</b>	<b>367,917</b>	<b>42,110</b>	

	FY 2022-23	FY 2023-24	Variance
<b>YTD Revenues</b>			
Local Sources	9,497	10,400	903
<b>Total Revenues</b>	<b>9,497</b>	<b>10,503</b>	<b>1,005</b>

	FY 2022-23	FY 2023-24	Variance
<b>YTD Expenditures</b>			
Capital Outlay	-	941,381	941,381
Other Objects	633	-	(633)
<b>Total Expenditures</b>	<b>5,948</b>	<b>970,645</b>	<b>964,697</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 Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2023	% of Budgeted
<b>Revenues</b>							
State Sources	2,705,767	224,787	8%	1,335,164	1,335,164	603,299	45%
<b>Total Revenues</b>	<b>2,705,767</b>	<b>224,787</b>	<b>8%</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>224,787</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>224,787</b>		<b>-</b>	<b>(2,664,836)</b>	<b>(10,782)</b>	

	FY 2022-23	FY 2023-24	Variance
<b>YTD Revenues</b>			
State Sources	224,787	603,299	378,512
<b>Total Revenues</b>	<b>224,787</b>	<b>603,299</b>	<b>378,512</b>

	FY 2022-23	FY 2023-24	Variance
<b>YTD Expenditures</b>			
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 Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2023	% of Budgeted
<b>Revenues</b>							
Property Taxes	383,049	356,296	93%	467,446	467,446	438,406	94%
Local Sources	6,301	1,779	28%	-	-	-	
Intermediate Sources	154	-	0%	-	-	79	
<b>Total Revenues</b>	<b>389,504</b>	<b>358,076</b>	<b>92%</b>	<b>467,446</b>	<b>467,446</b>	<b>438,485</b>	<b>94%</b>
<b>Expenditures</b>							
Debt Service	380,219	31,115	8%	411,952	411,952	27,922	7%
<b>Total Expenditures</b>	<b>380,219</b>	<b>31,115</b>	<b>8%</b>	<b>411,952</b>	<b>411,952</b>	<b>27,922</b>	<b>7%</b>
<b>Other Sources (Uses)</b>							
Transfer Out	-	-		(30,000)	(30,000)	-	0%
<b>Total Other Sources (Uses)</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>9,285</b>	<b>326,961</b>		<b>25,494</b>	<b>25,494</b>	<b>410,563</b>	
<b>Fund Balance - Beginning</b>	<b>912</b>	<b>912</b>		<b>-</b>	<b>10,198</b>	<b>10,198</b>	
<b>Fund Balance - Ending</b>	<b>10,198</b>	<b>327,873</b>		<b>25,494</b>	<b>35,692</b>	<b>420,760</b>	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
Property Taxes	356,296	438,406	82,109
Local Sources	1,779	-	(1,779)
Intermediate Sources	-	79	79
<b>Total Revenues</b>	<b>358,076</b>	<b>438,485</b>	<b>80,409</b>

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Debt Service	31,115	27,922	(3,193)
<b>Total Expenditures</b>	<b>31,115</b>	<b>27,922</b>	<b>(3,193)</b>

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

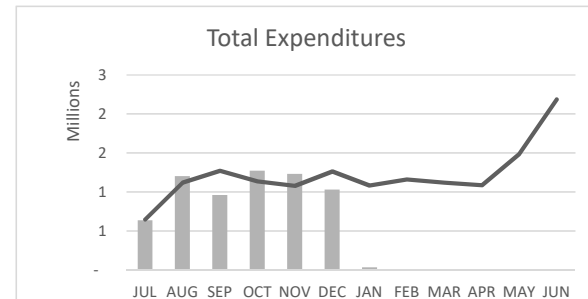
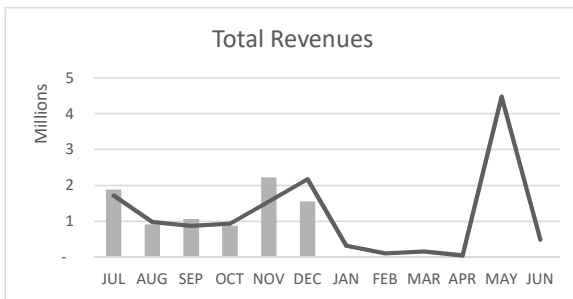
	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Dec 31 2022	% of YE Actuals	Current Budget	Projected Actual	Year to Date Dec 31 2023	% of Budgeted
<b>Revenues</b>							
Local Sources	29,427	13,362	45%	30,000	30,000	14,572	49%
<b>Total Revenues</b>	<b>29,427</b>	<b>13,362</b>	<b>45%</b>	<b>30,000</b>	<b>30,000</b>	<b>14,572</b>	<b>49%</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>13,362</b>		<b>10,000</b>	<b>10,000</b>	<b>14,572</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>39,236</b>		<b>74,552</b>	<b>65,301</b>	<b>69,873</b>	

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Variance</b>
<b>YTD Revenues</b>			
Local Sources	13,362	14,572	1,210
<b>Total Revenues</b>	<b>13,362</b>	<b>14,572</b>	<b>1,210</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	36,949	2,047,379
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	117,504	451,970
Intermediate Sources	-	-	-	-	-	-	-	-	958	-	452	200,376	201,787
State Sources	66,685	123,504	17,964	100,000	21,597	140,779	278,222	71,302	-	-	88,176	82,422	990,651
Federal Sources	-	19,792	5,524	-	-	-	-	-	-	-	-	52,156	77,471
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>486,493</b>	<b>13,834,411</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	848,078	7,185,099
Associated Payroll	143,086	352,314	323,117	344,161	350,386	368,396	382,330	353,999	361,894	360,230	376,882	780,164	4,496,958
Purchased Services	79,824	60,725	160,800	106,468	30,419	196,268	41,594	142,561	123,396	96,322	294,539	363,295	1,696,210
Supplies & Materials	32,157	56,261	139,123	34,730	25,110	55,568	20,457	30,194	27,524	23,170	159,633	44,969	648,896
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	105,119	253,297
Other Objects	209,069	7,923	14,933	2,529	15,146	33,847	1,701	7,986	4,083	288	1,575	6,725	305,807
<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>2,187,154</b>	<b>14,651,346</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	-	4,554	5,245	3,068	1,216,279	665,944	-	-	-	-	-	-	1,895,091
State School Fund	1,741,617	870,286	870,286	870,286	870,286	870,286	-	-	-	-	-	-	6,093,047
Local Sources	15,182	8,937	190,378	5,401	136,094	1,053	186	-	-	-	-	-	357,231
Intermediate Sources	-	419	-	-	442	-	-	-	-	-	-	-	861
State Sources	83,719	10,527	-	-	1,991	20,355	-	-	-	-	-	-	116,593
Federal Sources	46,713	19,826	-	-	-	-	-	-	-	-	-	-	66,539
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,887,231</b>	<b>914,549</b>	<b>1,065,909</b>	<b>878,756</b>	<b>2,225,092</b>	<b>1,557,638</b>	<b>186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,529,361</b>
<b>Expenditures</b>													
Salaries	136,188	573,919	603,732	737,394	585,282	588,668	-	-	-	-	-	-	3,225,182
Associated Payroll	129,094	349,918	259,895	406,417	367,125	340,009	32,846	-	-	-	-	-	1,885,303
Purchased Services	154,774	131,430	45,796	93,970	188,069	75,958	1,987	-	-	-	-	-	691,985
Supplies & Materials	94,851	101,003	52,039	32,884	58,376	18,266	107	-	-	-	-	-	357,526
Capital Outlay	16,826	-	-	1,383	15,228	4,930	-	-	-	-	-	-	38,366
Debt Service	47,866	42,415	4,168	4,168	10,443	4,168	4,168	-	-	-	-	-	117,396
Other Objects	59,897	5,589	886	587	9,848	2,345	-	-	-	-	-	-	79,152
<b>Total Expenditures</b>	<b>639,496</b>	<b>1,204,274</b>	<b>966,517</b>	<b>1,276,803</b>	<b>1,234,370</b>	<b>1,034,343</b>	<b>39,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,394,911</b>



# 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).

# OSBA Model Sample Policy

Code: BD/BDA  
Adopted:

## Board Meetings

{Optional policy. School boards must follow public meeting law regardless of whether the board adopts this policy. This policy reflects public meeting law as amended by House Bill 2805 (2023).}

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<sup>1</sup> of a quorum of the Board as the district’s governing body to make a decision<sup>2</sup> or to deliberate<sup>3</sup> 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 Board governing body, i.e. a work session. “Meeting” does not include any on-site inspection of any project or program the attendance of members of the Board at any national, regional or state association to which the Board or its members belong.

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. Access to and the ability to attend all meetings (excluding executive sessions) by telephone, video or other electronic or virtual means will be made available when reasonably possible. All meetings will be conducted in compliance with state and federal statutes. [For information how to give or submit public comment [it is outlined in Board policy BDDH - Public Comment at Board Meetings<sup>4</sup>] [and/or] [posted on the district’s website].]

All Board meetings, including Board retreats and work sessions, will be held within district boundaries, except as allowed by law<sup>5</sup>. The Board may attend training sessions outside the district boundaries but cannot deliberate or discuss district business. No meeting will be held at any place where discrimination

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<sup>1</sup> “Convening” means: (a) Gathering in a physical location; (b) Using electronic, video or telephonic technology to be able to communicate contemporaneously among participants; (c) Using serial electronic written communications among participants; or (d) Using an intermediary to communicate among participants.

<sup>2</sup> “Decision” means any determination, action, vote or final disposition upon a motion, proposal, resolution, order, ordinance or measure on which a vote of a governing body is required, at any meeting at which a quorum is present.

<sup>3</sup> “Deliberation” means discussion or communication that is part of a decision-making process.

[<sup>4</sup> When telephone or other electronic means of communication is used during a meeting open to the public, the Board shall make at least one place available to the public where, or at least one electronic means by which, the public can listen during the meeting. At all meetings of the Board open to the public, the public will be provided an opportunity, to the extent reasonably possible, to access and attend the meeting by telephone, video or other electronic or virtual means. If in-person oral testimony (or public comment) is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit oral testimony during the meeting[, at the designated portion of the agenda,] by telephone, video or other electronic or other means. If in-person written testimony is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit written testimony including by email or other electronic means, so that the Board is able to consider the submitted testimony in a timely manner.]

<sup>5</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 if no deliberations toward a decision are involved.

on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, age or national origin is practiced.

The Board will give public notice reasonably calculated to give actual notice to interested persons, including the news media which have requested notice ~~use 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~~ ~~are~~ not included in the notice.

If requested to do so at least 48 hours before a meeting held in public, the Board shall make a good faith effort to provide an interpreter for hearing-impaired persons. If the meeting is being held upon less than 48 hours' notice and a request for an interpreter is made, the Board shall make a reasonable effort to have an interpreter present. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice.

[If requested to do so at least [72] hours before a meeting held in public, the Board will make a reasonable effort to provide translation services. {<sup>6</sup>}]

All meetings held in public shall comply with the Oregon Indoor Clean Air Act.

[The possession of dangerous or deadly weapons and firearms, as defined in law and Board policy, is prohibited on district property.]

#### 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 annual organizational meeting 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 the annual organizational meeting to elect Board officers for the coming year and to establish the year's schedule of Board 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, ~~conducting business prior to the next regular meeting would be advantageous to the district or other reasons.~~] 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.

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{<sup>6</sup> Districts are encouraged to evaluate translation needs and resources prior to adding this language. A district may decide that translating the agenda, minutes or other documents, or public comment is sufficient.}

## 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, video or telephonic communications, serial electronic communications among participants and using an intermediary to communicate among participants. Such ~~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:~~ Communications outside of a Board meeting may contain:

a. Communications to, between or among members of a governing body that are:

- (1) Purely factual or educational in nature and that convey no deliberation or decision on any matter that might reasonably come before the Board (including agendas and information concerning agenda items);
- (2) Not related to any matter that, at any time, could reasonably be foreseen to come before the Board for deliberation and decision; or
- (3) Nonsubstantive in nature, such as communication relating to scheduling, leaves of absence and other similar matters; or

~~b. Agenda item suggestions;~~

~~c. Reminders regarding meeting times, dates and places;~~

~~d. Board meeting agendas or information concerning agenda items;~~

~~e. 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);~~

~~f.b.~~ Individual responses to questions posed by community members, subject to other limitations in Board policy.

[E-mails sent to other Board members will 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 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 public meetings law.

## 4. 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 state law on public meetings, including notice and minutes. [The Board [may make] [is discouraged from making] 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.]

## 5. Executive Sessions

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

Complaints regarding public meetings laws can be filed with the Board in accordance with Board Policy KL – Public Complaints. The Board will respond and provide a copy of the complaint and response to the Oregon Government Ethics Commission within 21 days in accordance with state law.<sup>7</sup>

### <sup>{8}</sup>[**Mandatory Training**

Every member of the Board shall attend or view a training on public meetings law prepared or approved by the Oregon Government Ethics Commission (OGEC) at least once during the Board member’s term of office and shall verify attendance in accordance with OGEC procedures.]

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 - 332.061](#)

[ORS 433.835 - 433.875](#)

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<sup>7</sup> See House Bill 2805 (2023) Section 5(2) for requirements of the response.

<sup>8</sup> {This is required for Board members in districts with total expenditures for a fiscal year of \$1 million or more. This number will be reviewed by OGEC at least once every five years. If the district has total expenditures of less than \$1 million, this language can be kept, but “shall” should be replaced with “is encouraged to.”}

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2020); 28 C.F.R. Part 35 (2020).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

OR. ATTY. GEN. Public Records and Meetings Manual.

[House Bill 2805 \(2023\)](#).

~~Oregon House Bill 2560 (2021)~~.

~~Oregon House Bill 3041 (2021)~~.

# OSBA Model Sample Policy

Code: BDC  
Adopted:

## Executive Sessions

{Optional policy. School boards can only meet in executive session when statute allows. This policy can be a helpful resource for Board members in determining whether executive session can be used.}

The Board may meet in executive session to discuss subjects allowed by statute but may not take final action except for the expulsion of a student and matters pertaining to or examination of the confidential records of the student.

An executive session may be included as an agenda item of an existing meeting [in accordance with Board policy BDDC - Board Meeting Agenda] or held as its own meeting. Proper notice is required.

If open session is held prior to the executive session, ~~convened by order of the Board chair, upon request of three Board members or by common consent of the Board for a purpose authorized under Oregon Revised Statute (ORS) 192.660 during a regular, special or emergency meeting.~~ The presiding officer will announce the executive session by identifying the authorization under Oregon Revised Statute (ORS) 192.660 or ORS 332.061 for holding such session and by noting the subject of the executive session.

The Board may hold an executive session:

1. To consider the employment of a public officer, employee, staff member or individual agent.<sup>1</sup> (ORS 192.660(2)(a))
2. To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer<sup>2</sup>, employee, staff member or individual agent who does not request an open hearing. (ORS 192.660(2)(b))
3. To conduct deliberations with persons designated by the governing body to carry on labor negotiations. (ORS 192.660(2)(d))
4. To conduct deliberations with persons designated by the governing body to negotiate real property transactions. (ORS 192.660(2)(e))
5. To consider information or records that are exempt by law from public inspection. (ORS 192.660(2)(f))

<sup>1</sup> This provision does not apply to the filling of a vacancy in elective office or on any public committee, commission or other advisory group; or for the consideration of general employment policies. Prior to holding an executive session under ORS 192.660(2)(a), the Board must ensure

- a. The vacancy has been advertised;
- b. Regular hiring procedures have been adopted;
- c. If hiring an officer, the public has had the opportunity to comment on the employment of the officer; and
- d. If hiring a chief executive officer, the Board has adopted hiring standards, criteria and policy directives in meetings open to the public in which the public has had the opportunity to comment on the standards, criteria and policy directives.

<sup>2</sup> To determine whether the individual involved is considered a public officer, consult with legal counsel.

6. To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed. (ORS 192.660(2)(h))
7. To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing. (ORS 192.660(2)(i))
8. To consider matters relating to school safety or a plan that responds to safety threats made toward a school. (ORS 192.660(2)(k))
9. To consider matters relating to the safety of the governing body and of public body staff and volunteers and the security of public body facilities and meeting spaces. (ORS 192.660(2)(o))
10. To consider matters relating to cyber security infrastructure and responses to cyber security threats. (ORS 192.660(2)(p))
11. To review the expulsion of a minor student from a public elementary or secondary school. (ORS 332.061(1)(a))
12. To review/discuss matters pertaining to or examination of the confidential records of a student. (ORS 332.061(1)(b))

Members of the press may attend executive sessions except those matters pertaining to:

1. Deliberations with persons designated by the Board to carry on labor negotiations;
2. Hearings on the expulsion of a minor student or examination of the confidential records of a student; and
3. Current litigation or litigation likely to be filed if the member of the news media is a party to the litigation or is an employee, agent or contractor of a news media organization that is a party to the litigation.

If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including the student’s confidential records; the discussion; and each Board member’s vote on the issue.

Minutes shall be kept for all executive sessions.

Content discussed in executive sessions is confidential except as provided by law. Board members and the media are instructed not to disclose information obtained in executive session except when specifically authorized to do so or as required by law.

END OF POLICY

**Legal Reference(s):**

[ORS 192.660](#)

[ORS 332.045](#)

[ORS 332.061](#)

OR. ATTY. GEN. Public Records and Meetings Manual.

Oregon Government Ethics Commission, [Staff Advisory Opinion](#) No. 22-106S

[House Bill 2806](#) (2023)

# OSBA Model Sample Policy

Code: EFA

Adopted:

## Local Wellness

{Required. Title 7 C.F.R. 210.31(a) requires local education agencies to “establish a local school wellness policy for all schools participating in the National School Lunch Program and/or School Breakfast Program...”. The law describes the policy as “a written plan that includes” various components intended to improve student wellness. This policy is designed to meet the requirements for a wellness policy and provide the framework for the district’s plan. Previously these requirements were split between the policy and an administrative regulation (AR). All required and/or related content is now included in the model policy, therefore OSBA recommends deleting the AR if the district previously included it in the board’s policy manual. Districts should consult with stakeholders in the process of adoption and incorporate language that meets the unique needs of the district.}

The district is committed to the optimal development of every student and believes that a positive, safe and health-promoting learning environment is necessary for students to have the opportunity to achieve personal, academic, developmental and social success.

To help ensure students possess the knowledge and skills necessary to make healthy choices for a lifetime, the superintendent shall prepare and implement a comprehensive district nutrition program consistent with state and federal requirements for districts sponsoring the National School Lunch Program (NSLP) and/or the School Breakfast Program (SBP). The program shall reflect the Board’s commitment to providing adequate time for instruction that fosters healthy eating through nutrition education and promotion, serving healthy and appealing foods at district schools, developing food-use guidelines for staff and establishing liaisons with nutrition service providers, as appropriate.

[The district superintendent or designee shall establish a Wellness Advisory Committee to advise the district in the development, review and update of the local wellness policy.]

## POLICY IMPLEMENTATION, MONITORING, ACCOUNTABILITY AND COMMUNITY ENGAGEMENT

### Implementation

The district shall manage and coordinate the implementation of this local wellness policy.

Implementation will consist of, but not be limited to, the following:

1. Delineating roles, responsibilities, actions and timelines specific to each school;
2. Generating and disseminating information about who will be responsible to make what change, by how much, where and when;
3. Establishing standards for all foods and beverages provided (but not sold) to students during the school day on participating school campuses;
4. Establishing standards and nutrition guidelines for all foods and beverages sold to students during the school day on participating school campuses that meet state and federal nutrition standards for NSLP and SBP, competitive foods, permit marketing of same that meets the competitive food nutrition standards, and promotes student health and reduces child obesity; and

5. Establishing specific goals for nutrition promotion and education, physical activity[, physical education] and other school-based activities that promote student wellness.

The Board designates the [superintendent] [principal(s)] to be responsible for ensuring each school meets the goals outlined and complies with this policy.

### **[Record Keeping**

The district will retain the following records to document compliance with the local wellness policy requirements at the district's administrative offices:

1. The written local wellness policy;
2. Documentation to demonstrate the policy has been made available to the public;
3. Documentation of efforts to review and update the local wellness policy, including an indication of who participates in the update and the methods the district uses to make stakeholders aware of their ability to participate;
4. Documentation to demonstrate compliance with the annual public notification requirements;
5. Documentation of the district's most recent assessment on the implementation of the local wellness policy;
6. Documentation to demonstrate the most recent assessment on the implementation of the local wellness policy has been made available to the public.]

### **Notification of Policy**

The district will inform the public about the content and implementation of the local wellness policy, and post the policy and any updates to the policy on the district website annually. Included will be, if available, the most recent assessment of the implementation, and a description of the progress being made in attaining the goals of the policy.

The district will publicize the name and contact information of the district or school official(s) leading and coordinating the policy and information on how the public can get involved with the local wellness policy. This information will be published on the district's website and in district communications.

### **Triennial Progress Assessments**

At least once every three years, the district will evaluate the implementation of this policy and its progress with a triennial assessment and produce a progress report that will include:

1. The extent to which schools under the jurisdiction of the district are in compliance with the policy;
2. The extent to which the district's policy compares to model local school wellness policy<sup>{1}</sup>; and

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<sup>1</sup> {Model Wellness Policy resource published by the [Alliance for a Healthier Generation](#). OSBA makes no representation of its compliance by providing this resource.}

3. A description of the progress made in attaining the goals of the district’s policy.

The district will publish the triennial progress report on the district website when available. The district will update or modify the policy based on results of the triennial assessment.

### **Community Involvement, Outreach and Communications (Review of, and Updating Policy)<sup>{2}</sup>**

The district will actively communicate ways in which the community can participate in the development, implementation and periodic review and update of the local wellness policy. The district will communicate information about opportunities [in community news, on the district’s website, on school websites, and/or in district or school communications]. The district will ensure that communications are culturally and linguistically appropriate to the community.

Parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the Board, school administrators, and the general public will be solicited to participate in the periodic review and update of the local school wellness policy.

### **[Wellness Advisory Committee]<sup>{3}</sup>**

The district supports a wellness advisory committee to assist the development, implementation, and periodic review and update of the local wellness policy. The superintendent or designee will be a member of this committee.

The district will publicize information about the wellness advisory committee [in community news, in communications to parents, and/or on websites operated by the district] to communicate to parents, students and the community at large to explain the committee’s purpose, process and an invitation to volunteer.

1. The wellness advisory committee membership will include, to the extent possible, but not be limited to:
  - a. Parents, caregivers and students;
  - b. Representatives of the school nutrition program (e.g., school nutrition director);
  - c. Physical education and/or health education teachers;
  - d. School health professionals (e.g., school nurses, physicians, dentists, health educators and other allied health personnel who provide school health services);
  - e. Mental health and social services staff (e.g., school counselors, psychologists, social workers, or psychiatrists);
  - f. School administrators (e.g., superintendent, assistant superintendent, principal, vice principal);
  - g. Board members;
  - h. Supplemental Nutrition Assistance Program (SNAP) education coordinators;
  - i. Healthcare professionals and/or other health related professionals (e.g., dietitians, doctors, nurses, dentists); and

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<sup>2</sup> {USDA Local school wellness policy [resource](#); CDC [resource](#); CDC Healthy Schools [resource](#); USDA Local school wellness policy [outreach toolkit](#) and communication resource from [Alliance for a Healthier Generation](#).}

<sup>3</sup> {A Wellness Advisory Committee is not required. If the district chooses to have a committee, the district should amend the language here to establish the membership and responsibilities of the committee. [School Wellness Committee Toolkit](#) published by the Alliance for a Healthier Generation}

- j. Members of the general public.
2. The committee, appointed by the superintendent or designee, will meet to organize and vote on a committee chair and a secretary prior to or at the beginning of the school year. The chair and secretary will serve for one year minimum and may be reappointed.
  3. The wellness advisory committee will meet [four] times per year to review of the local wellness policy.
  4. The committee will facilitate the development, review and update of the wellness policy, and evaluate each participating school’s compliance with the policy.

The district will create building-level committees to establish school-specific goals and activities that implement this policy. A school coordinator will be designated to support compliance with this policy.]

**NUTRITION PROMOTION AND NUTRITION EDUCATION**

Nutrition promotion and nutrition education positively influence lifelong eating behaviors by using evidence-based strategies and techniques and nutrition messages and by creating food environments that support healthy nutrition choices.

[Nutrition promotion and nutrition education shall be a sequential and integrated focus on improving students’ eating behaviors, reflect evidence-based strategies and be consistent with state and local district health education standards.]

To promote nutrition education in the schools, the principal is responsible for ensuring the following goals are implemented:

1. {<sup>4</sup>}[Students and staff will receive consistent nutrition messages throughout the school environment;
2. Nutrition education is provided throughout the student’s school years as part of the district’s age-appropriate, comprehensive nutrition program[ (which includes the benefits of healthy eating, essential nutrients, nutritional deficiencies, principles of healthy weight management, the use and misuse of dietary supplements, safe food preparation, and handling and storage related to food and eating)], and is aligned and coordinated with the Oregon Health Education Standards and school health education programs;
3. Nutrition education will include culturally relevant, participatory activities that include social learning strategies and activities that are aligned and coordinated with the Oregon Health Education Standards and school health education programs;
4. Teachers will receive curriculum-specific training;
5. Parents and families are encouraged through school communications to send healthy snacks/meals and [reusable] water bottles with their student to school;

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<sup>4</sup> {The goals listed are examples; districts are required to include goals in the policy. Districts are encouraged to evaluate needs and resources and to develop specific goals. Districts are required to “review and consider evidence-based strategies and techniques” (7 CFR 210.31(c)(1)). Model Wellness Policy resource published by the [Alliance for a Healthier Generation](#). OSBA makes no representation of its compliance by providing this resource.}

6. Families and community organizations are involved, to the extent practicable, in nutrition education;
7. Nutrition education homework that students can do with their families is assigned (e.g., reading and interpreting food labels, reading nutrition-related newsletters, preparing healthy recipes);
8. Materials on how to assess one’s personal eating habits, set goals for improvement and achieve those goals.]

Nutrition promotion, including marketing and advertising nutritious foods and beverages to students, will be implemented consistently through a comprehensive and multi-channel approach, (e.g., in the classroom, cafeteria and at home) by staff, teachers, parents, students and the community.

To ensure adequate nutrition promotion, the following goals will be implemented:

1. {<sup>5</sup>} [Information about available meal programs is distributed prior to or at the beginning of the school year and at other times throughout the school year;
2. Information about availability and location of a Summer Food Service Program (SFSP) is distributed;
3. Nutrition promotion materials are sent home with students, published on the district website, and distributed at parent-teacher conferences;
4. Families are invited to attend exhibitions of student nutrition projects or health fairs;
5. Physical activity is a planned part of all school-community events.]

### **School Meals**

[Schools within the district participate in U.S. Department of Agriculture (USDA) child nutrition program(s), administered through the Oregon Department of Education (ODE)[.] [which may include the NSLP[.] [and] [the SBP,] [Fresh Fruit & Vegetable Program (FFVP),] [After School Snack Program (ASSP),] [Special Milk Program (SMP),] [Summer Food Service Program (SFSP),] [Supper programs] [or others].] [The district also operates additional nutrition-related programs and activities including Farm-to-School programs, school gardens, Breakfast in the Classroom, Mobile Breakfast carts or Grab ‘n’ Go Breakfast.]

The district’s available meal program(s) will operate to meet meal pattern requirements and dietary specifications in accordance with the Healthy, Hunger-Free Kids Act and applicable federal laws and regulations.

The [principal(s)] will support nutrition and food services operation as addressed in Board policy EFAA – District Nutrition and Food Services and its accompanying administrative regulation EFAA-AR – Reimbursable Meals and Milk Programs.

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<sup>5</sup> {The goals listed are examples; districts are required to include goals in the policy. Districts are encouraged to evaluate needs and resources and to develop specific goals. Districts are required to “review and consider evidence-based strategies and techniques” (7 CFR 210.31(c)(1)). Model Wellness Policy resource published by the [Alliance for a Healthier Generation](#). OSBA makes no representation of its compliance by providing this resource.}

## **[Water**

Free, safe, unflavored, drinking water will be available to all students throughout the school day and throughout every school campus. The district will make drinking water available where school meals are served during mealtimes.]

## **Competitive Foods and Beverages**

The district controls the sale of all competitive foods. All foods and beverages outside the reimbursable school meal programs that are **sold** to students on the school campus during the school day will meet or exceed Smart Snacks Standards<sup>6</sup>.

## **Celebrations and Rewards/Incentives**

All foods and beverages offered on the school campus [will meet or exceed] [are encouraged to meet] the nutrition standards set by the USDA and the Oregon Smart Snacks Standards. This includes, but is not limited to, celebrations, parties, and classroom snacks brought by parents. [Food will not be used as a reward or incentive.] [This information will be conveyed to staff and parents.]

## **[Fund Raising**

Foods and beverages that meet or exceed the nutrition standards set by the USDA and the Oregon Smart Snacks Standards may be sold through fund raisers on the school campus during the school day. Such requests to conduct a fund raiser will be submitted to the [principal] for approval before starting.]

## **Food and Beverage Marketing in Schools**

Any foods and beverages marketed or promoted to students on the school campus during the school day will meet or exceed the nutrition standards for competitive foods set by the USDA.

[The district (i.e., school nutrition services, athletics department, PTA, PTO) will review existing contracts, new contracts and equipment, and product purchase or replacement to reflect the applicable food and beverage marketing guidelines.]

## **PHYSICAL ACTIVITY AND PHYSICAL EDUCATION**

A quality physical education program is an essential component for all students to learn about and participate in physical activity. The district will develop and assess student performance standards and program minute requirements in order to meet ODE's physical education content standards and state law.

Physical activity should be included in the school's daily education program for grades [pre-]K through 12 and include regular, instructional physical education, as well as co-curricular activities and recess.

In order to ensure students are afforded the opportunity to engage in physical education and physical activity in the school setting, the following goals are established:

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<sup>6</sup> Oregon Department of Education, [Oregon Smart Snacks Standards](#)

1. {<sup>7</sup>} [Physical education will be a course of study that focuses on students’ physical literacy and development of motor skills;
2. Staff encourages and provides support for parental involvement in their children’s physical education;
3. Physical education courses will be the environment where students learn, practice and are assessed on developmentally appropriate knowledge, skills and confidence to become physically literate;
4. Instruction, provided by adequately prepared teachers, i.e., licensed or endorsed to teach physical education, will meet the state adopted academic content standards for physical education (Oregon Revised Statute (ORS) 329.045). Teachers of physical education shall regularly participate in professional development activities annually;
5. {<sup>8</sup>} Every public school student in [pre-]kindergarten through grade 8 shall participate in physical education for the entire school year. Students in kindergarten through grade [5] [6] shall participate for a least 150 minutes during each school week, and students in grades [6] [7] through 8 for at least an average of ~~225~~ 150 minutes per during each school week, as calculated over the duration of a school year;
6. Physical activity will be integrated across curricula and throughout the school day. Movement will be made a part of all classes or courses as part of a well-rounded education;
7. Physical activity during the school day (including, but not limited to, recess, classroom physical activity breaks or physical education) will not be used as a punishment or a reward;
8. {<sup>9</sup>} At least 50 percent of the weekly physical education class time in grades K through 8 shall be devoted to actual physical activity;
9. Physical activity is a planned part of all school-community events;
10. Materials promoting physical activity are sent home with students and published on the district website.]

{<sup>10</sup>} A student with a disability shall have suitably adapted physical education incorporated as part of their individualized education program (IEP) developed under ORS 343.151. A student who does not have an IEP but has chronic health problems, other disabling conditions or other special needs that preclude them

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<sup>7</sup> {The goals listed are examples; districts are required to include goals in the policy. Districts are encouraged to evaluate needs and resources and to develop specific goals. Districts are required to “review and consider evidence-based strategies and techniques” (7 CFR 210.31(c)(1)). Model Wellness Policy resource published by the [Alliance for a Healthier Generation](#). OSBA makes no representation of its compliance by providing this resource.}

<sup>8</sup> {Districts are required to provide the specified number of physical education minutes, but are not required to include them as goals or in this policy. If the district operates K-5 elementary schools, select “5” in the first bracket and “6” in the second bracket. If the district operates K-6 elementary schools, select “6” in the first bracket and “7” in the second bracket.}

<sup>9</sup> {This language is not required to be in policy, but this is a required action pursuant to ORS 329.496.}

<sup>10</sup> {This language is not required to be in policy, but this is a required action pursuant to ORS 329.496.}

from participating in regular physical education instruction, shall have suitably adapted physical education incorporated as part of their individualized health plan, developed by the district.]

### **Other Activities that Promote Student Wellness**

The district will integrate wellness activities throughout the entire school environment (districtwide). The district will coordinate and integrate other initiatives related to physical activity, physical education, nutrition and other wellness components so all efforts are complementary, not duplicated and work toward the same set of goals promoting student well-being, optimal development and strong educational outcomes.

The district will provide the following activities and encourage the following practices which promote local wellness:

1. [Scoliosis screenings;
2. Safe Routes to Schools Program;
3. Physically active family and community engagement activities for families to learn about healthy eating or to practice being active together (e.g., skate night, fun run, dance night);
4. Nonfood-related fund raisers;
5. Physical activity energizers during transitions from one subject to another;
6. Intramural sports;
7. Monthly/Weekly school walks;
8. Assemblies which focus on wellness issues such as the importance of breakfast, healthy beverages, and how students and staff can incorporate 60 minutes of physical activity into their day;
9. Use of alternates to food as rewards in the classroom;
10. Creation of connections between out-of-school time (OST) programs that involve staff members from OST programs, both school- and community-based, in school initiatives that address healthy eating, such as school wellness teams or wellness committees;
11. Integration of social, emotional and mental health supports into school programs (e.g., promote a positive school climate where respect is encouraged and students can seek help from trusted adults);
12. Communication between classroom teachers and nutrition staff, so that menus and nutrition promotion can be tied into classroom learning and coursework;
13. Include wellness as a standing agenda item for school-based meetings (e.g., staff meetings, site council meetings, PTO).]

## [<sup>11</sup>] **Employee Wellness** {<sup>12</sup>}

The district encourages staff to pursue a healthy lifestyle that contributes to their improved health status, improved morale and a greater personal commitment to the school's overall wellness program. Many actions and conditions that affect the health of staff may also influence the health and learning of students. The physical and mental health of staff is integral to promoting and protecting the health of students and helps foster their academic success. The district's Employee Wellness Program will promote health, reduce risky behaviors of employees and identify and correct conditions in the workplace that can compromise the health of staff, reduce their levels of productivity, impede student success and contribute to escalating health-related costs such as absenteeism.

The district will collaborate with community partners to identify programs, services and/or resources to compliment and enrich employee wellness endeavors.

The district's Employee Wellness Program may include the following:

1. Health education and health promoting activities that focus on skill development and lifestyle behavior that change along with awareness building, information dissemination, access to facilities, and are preferably tailored to employees' needs and interests;
2. Safe, supportive social and physical environments including organizational expectations about healthy behavior, and implementation of policy that promotes health and safety and reduces the risk of disease;
3. Linkage to related programs such as employee assistance programs, emergency care and programs that help employees balance work life and family life;
4. Education and resources to help employees make decisions about health care; and
5. Nutrition and fitness educational opportunities that may include but are not limited to, the distribution of educational and informational materials, and the arrangement of presentations and workshops that focus on healthy lifestyles, health assessments, fitness activities and other appropriate nutrition and physical activity related topics.

The district encourages participation from all employees. "Employees" are not limited to instructional staff (i.e., teachers and instructional assistants), but includes all administrators and support staff.

The following groups are seen as essential for establishing, implementing and sustaining an effective employee wellness program:

1. School personnel who implement existing wellness programs in the district (i.e., employee wellness committee);

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<sup>11</sup> {This language is optional and is not required by state or federal law.}

<sup>12</sup> {CDC resources for [school employee wellness](#) and [workplace health promotion](#)}

2. District personnel who implement health programs for students (e.g., school health coordinator, school nurses, psychologist, health and physical educators, nutrition professionals, counselors and other staff); and
3. Decision makers who have the authority to approve policy and provide administrative support essential for a school wellness program (e.g., Board members, superintendents, human resource administrators, fiscal services administrators and principals).]

**[DEFINITIONS**

1. “Competitive food” means all food and beverages other than meals reimbursed under programs authorized by the Richard B. Russell National School Lunch Act and the Child Nutrition Act available for sale to students on the school campus during the school day.
2. “Food and beverage marketing”<sup>[13]</sup> is defined as advertising and other promotion in schools. Food and beverage marketing often includes an oral, written or graphic statement made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product.
3. “Oregon Smart Snacks Standards”<sup>14</sup> means the State’s minimum nutrition standards for competitive foods and beverages (ORS 336.423).
4. “School day” means, for the purpose of competitive food standards implementation, the period from the midnight before, to 30 minutes after the end of the official school day[, i.e., at the conclusion of afternoon student activities, such as athletic, music or drama practices, clubs, academic support and enrichment activities].
5. “School campus” means, for the purpose of competitive food standards implementation, all areas of property under the jurisdiction of the school that are accessible to students during the school day.]

**END OF POLICY**

**Legal Reference(s):**

- |                             |                                  |
|-----------------------------|----------------------------------|
| <a href="#">ORS 327.531</a> |                                  |
| <a href="#">ORS 327.537</a> | <a href="#">OAR 581-051-0100</a> |
| <a href="#">ORS 329.496</a> | <a href="#">OAR 581-051-0305</a> |
| <a href="#">ORS 332.107</a> | <a href="#">OAR 581-051-0306</a> |
| <a href="#">ORS 336.423</a> | <a href="#">OAR 581-051-0310</a> |
|                             | <a href="#">OAR 581-051-0400</a> |

<sup>13</sup> [This term includes, but is not limited to, the following: brand names, trademarks, logos or tags, except when placed on a physically present food or beverage product or its container; displays, such as on vending machine exteriors; corporate brand, logo, name or trademark on school equipment, such as marquees, message boards, scoreboards or backboards (Note: Immediate replacement of these items is not required; however, districts will replace or update scoreboards or other durable equipment when existing contracts are up for renewal or to the extent that is financially possible over time so that items are in compliance.); corporate brand, logo, name or trademark on cups used for beverage dispensing, menu boards, coolers, trash cans and other food service equipment; as well as on posters, book covers, student assignment books or school supplies displayed, distributed, offered or sold by the district; advertisements in school publications or school mailings; free product samples, taste tests or coupons of a product, or free samples displaying advertising of a product.]

<sup>14</sup> Oregon Department of Education, [Oregon Smart Snacks Standards](#)

Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. §1758b (2018).  
National School Lunch Program, 7 C.F.R. Part 210 (2022).  
School Breakfast Program, 7 C.F.R. Part 220 (2022).  
[House Bill 3199](#) (2023).

# OSBA Model Sample Policy

Code:  
Adopted:

GCBDA/GDBDA

## Family Medical Leave \* (Version 1)

{Highly recommended policy. The law does not require districts to have a board-adopted policy, but the district is required to follow the law. Having policy and an administrative regulation in place can assist with compliance. Policy is intended for districts with 50 or more employees as counted in accordance with ORS 659A.153. If the district has between 25 and 50 employees, the district should use version 2 of GCBDA/GDBDA – Family Medical Leave \*. If the district does not have 25 employees, the district should not adopt this policy.}

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA)<sup>{1}</sup>, the Oregon Family Leave Act (OFLA)<sup>{2}</sup>, the Oregon Military Family Leave Act (OMFLA), Paid Family Medical Leave Insurance (PFMLI) and other applicable provisions of state and federal law, Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and worked at a worksite that employs 50 district employees within 75 miles of the worksite.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave. For parental leave purposes, an employee becomes eligible upon completing at least 180 calendar days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week. Special requirements apply during public health emergencies.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

PMFLI is generally available to district employees who have earned \$1,000 in subject wages or taxable income during the alternate or base years<sup>3</sup>, contributed to the PMFLI fund in the alternate or base years and are otherwise eligible.<sup>4</sup>

Federal and state leave entitlements generally run concurrently.

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<sup>{1}</sup> Generally, FMLA applies only to entities with 50 or more employees, however, FMLA applies to all public elementary and secondary educational institutions. See 29 CFR 825.600(b). The rule regarding individual employee eligibility does apply: an employee is only eligible if the employee “is employed at a worksite where 50 or more employees are employed by the employer within 75 miles of that worksite.” See 29 CFR 825.110(a)(3). Consequently, FMLA applies to districts with fewer than 50 employees, but individual employees will not be eligible to receive benefits.}

<sup>{2}</sup> OFLA applies to employers with 25 or more employees in Oregon (ORS 659A.153) and OMFLA applies to all public-sector employers in Oregon. (ORS 659A.090(2)) (Oregon BOLI Leave Laws – 2023 Edition)}

<sup>3</sup> The wages are not required to have been earned for work in the district.

<sup>4</sup> See OAR 471-070-1010 for additional information.

The superintendent [or designee] will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

**P**  
END OF POLICY

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**Legal Reference(s):**

[ORS 332.507](#)  
[ORS 659A.090](#)  
[ORS 659A.093](#)

**R**

[ORS 659A.096](#)  
[ORS 659A.099](#)  
[ORS 659A.150 - 659A.186](#)

[ORS 659B.010](#)  
[OAR 839-009-0200 - 0320](#)

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).  
Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654; 5 U.S.C. §§ 6381-6387 (2012); Family and Medical Leave Act, 29 C.F.R. Part 825 (2017).  
Americans with Disabilities Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).  
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9<sup>th</sup> Cir. 2014).  
Senate Bill 999 (2023).

**P**  
**O**  
**S**  
**E**  
**D**

# OSBA Model Sample Policy

Code: GCBDA/GDBDA  
Adopted:

D

## Family Medical Leave \*

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA) of 1993, the Oregon Family Leave Act (OFLA) of 1995, the Military Family Leave Act as part of the National Defense Authorization Acts of 2008 and for Fiscal Year 2010 (which expanded certain leave to military families and veterans for specific circumstances), the Oregon Military Family Leave Act (OMFLA) of 2009 and other applicable provisions of Board policies and collective bargaining agreements regarding family medical leave.

FMLA applies to districts with 50 or more employees within 75 miles of the employee's worksite, based on employment during each working day during any of the 20 or more work weeks in the calendar year in which the leave is to be taken, or in the calendar year preceding the year in which the leave is to be taken. The 50 employee test does not apply to educational institutions for determining employee eligibility.

OFLA and OMFLA apply to districts that employ 25 or more part-time or full-time employees in Oregon, based on employment during each working day during any of the 20 or more work weeks in the calendar year in which the leave is to be taken, or in the calendar year immediately preceding the year in which the leave is to be taken.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months and have worked at least 1,250 hours during the past 12-month period.

In order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours per week and have been employed at least 180 calendar days prior to the first day of the family medical leave of absence. For parental leave purposes, an employee becomes eligible upon completing at least 180 calendar days immediately preceding the date on which the parental leave begins. There is no minimum average number of hours worked per week when determining employee eligibility for parental leave.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

Federal and state leave entitlements generally run concurrently.

The superintendent [or designee] will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

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### Legal Reference(s):

[ORS 332.507](#)

[ORS 342.545](#)

[ORS 659A.090](#)

[ORS 659A.093](#)  
[ORS 659A.096](#)

[ORS 659A.099](#)  
[ORS 659A.150 to -659A.186](#)

[OAR 839-009-0200 to -0320](#)

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).  
Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654 (2012); 5 U.S.C. §§ 6381-6387 (2012); Family and Medical Leave Act, 29 C.F.R. Part 825 (2017).  
Americans with Disabilities Act Amendments Act of 2008.  
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9<sup>th</sup> Cir. 2014).

D  
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# OSBA Model Sample Policy

Code: GCBDA/GDBDA-AR(1)  
Revised/Reviewed:

## Family Leave \*

### Coverage

The federal Family and Medical Leave Act (FMLA) applies to districts with 50 or more employees within 75 miles of the employee's work site, based on employment during each working day during any of the 20 or more workweeks in the calendar year in which the leave is to be taken, or in the calendar year preceding the year in which the leave is to be taken. The 50 employee test does not apply to educational institutions for determining employee eligibility.

The Oregon Family Leave Act (OFLA) and the Oregon Military Family Leave Act (OMFLA) applies to districts that employ 25 or more part-time or full-time employees in Oregon, based on employment during each working day during any of the 20 or more workweeks in the calendar year in which the leave is to be taken, or in the calendar year immediately preceding the year in which the leave is to be taken.

### Employee Eligibility

FMLA applies to employees who have worked for the district for at least 12 months (not necessarily consecutive) and worked for at least 1,250 hours during the 12-month period immediately preceding the start of the leave.

An employee who has previously qualified for and has taken some portion of FMLA leave may request additional FMLA leave within the same leave year. In such instances, the employee need not requalify as an eligible employee, if the additional leave applied for is in the same leave year and for the same condition.

OFLA applies to employees who work an average of 25 hours or more per week during the 180 calendar days or more immediately prior to the first day of the start of the requested leave.<sup>1</sup> For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins. There is no minimum average number of hours worked per week when determining employee eligibility for parental leave.

An employee of a covered employer is eligible to take leave for purposes of OFLA during a period of time covered by a public health emergency except:

1. An employee who worked for the covered employer for fewer than 30 days immediately before the date on which the family leave would commence; or

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<sup>1</sup> The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

2. An employee who worked for the covered employer for an average of fewer than 25 hours per week in the 30 days immediately before the date on which the family leave would commence.

An employee of a covered employer is eligible to take leave for purposes of OFLA if the employee:

1. Separates from employment with the covered employer, irrespective of any reason:
  - a. Is eligible to take leave OFLA at the time the employee separates; and
  - b. Is reemployed by the covered employer within 180 days of separation from employment; or
2. Is eligible to take OFLA leave:
  - a. At the beginning of a temporary cessation of scheduled hours of 180 days or less; and
  - b. Returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

Any OFLA leave taken by the employee within any one-year period continues to count against the length of time of OFLA leave the employee is entitled. The amount of time that an employee is deemed to have worked for a covered employer prior to a break in service due to a separation from employment or a temporary cessation of scheduled hours shall be restored to the employee when the employee is reemployed by the employer within 180 days of separation from employment or when the employee returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

An employee who has previously qualified for and has taken some portion of OFLA leave, may request additional OFLA leave within the same leave year. In such instances, the employee must requalify as an eligible employee for each additional leave requested unless one of the following exceptions apply:

1. A female employee who has taken 12 weeks of pregnancy disability leave need not requalify leave in the same leave year for any other purpose;
2. An employee who has taken 12 weeks of parental leave need not requalify to take an additional 12 weeks in the same leave year for sick child leave; and
3. An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason.

OMFLA applies to employees who work an average of at least 20 hours per week. There is no minimum number of days worked when determining employee eligibility for OMFLA.

In determining if an employee has been employed for the preceding 180 calendar days, when applicable, the employer must consider days, e.g., paid or unpaid, an employee is maintained on payroll for any part of a work week. Full-time public school teachers who have been maintained on payroll by a district for 180 consecutive calendar days are thereafter deemed to have been employed for an average of at least 25 hours per week during the 180 days immediately preceding the start date of the OFLA leave. This provision is eligible for rebuttal if for example, the employee was on a nonpaid sabbatical.

In determining average workweek, the employer must count the actual hours worked using the Fair Labor Standards Act (FLSA) guidelines.

### **Qualifying Reason**

Eligible employees may access FMLA leave for the following reasons:

1. Serious health condition of the employee or the employee's covered family member:
  - a. Inpatient care;
  - b. Continuing treatment;
  - c. Chronic conditions;
  - d. Permanent, long-term or terminal conditions;
  - e. Multiple treatments;
  - f. Pregnancy and prenatal care.
2. Parental leave<sup>2</sup> (separate from eligible leave as a result of a child's serious health condition):
  - a. Bonding with and the care for the employee's newborn (within 12 months following birth);
  - b. Bonding with and the care for a newly adopted or newly placed foster child under the age of 18 (within 12 months of placement);
  - c. Care for a newly adopted or newly placed foster child over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
  - d. Time to effectuate the legal process required for placement of a foster child or the adoption of a child.
3. Military Caregiver Leave: leave for the care for spouse, son, daughter or next-of-kin who is a covered servicemember/veteran with a serious injury or illness;
4. Qualifying Exigency Leave: leave arising out of the foreign deployment of the employee's spouse, son, daughter or parent.

Eligible employees may access OFLA for the following reasons:

1. Serious health condition of the employee or the employee's covered family member:
  - a. Inpatient care;
  - b. Continuing treatment;
  - c. Chronic conditions;
  - d. Permanent, long-term or terminal conditions;
  - e. Multiple treatments;
  - f. Pregnancy and prenatal care.
2. Parental leave (separate from eligible leave as a result of the child's serious health condition):
  - a. Bonding with and the care for the employee's newborn (within 12 months following birth);
  - b. Bonding with and the care for a newly adopted or newly placed foster child under the age of 18 (within 12 months of placement);
  - c. Care for a newly adopted or newly placed foster child over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
  - d. Time to effectuate the legal process required for placement of a foster child or the adoption of a child.

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<sup>2</sup> Parental leave must be taken in one continuous block of time within 12 months of the triggering event.

3. Sick Child Leave: leave for non-serious health conditions of the employee’s child. For OFLA, sick child leave includes absence to care for an employee’s child whose school or child care provider has been closed<sup>3</sup> in conjunction with a statewide public health emergency declared by a public health official.<sup>4</sup>
4. Bereavement Leave: leave related to the death of a covered family member.<sup>5</sup>
5. Eligible employees may access OMFLA for the purpose of spending time with a spouse or same-gender domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.
6. The eligibility of an employee who takes multiple leaves for different qualified reasons during the same district designated leave period may be reconfirmed at the start of each qualified leave requested.

**Definitions**

1. Family member:
  - a. For the purposes of FMLA, “family member” means:
    - (1) Spouse<sup>6</sup>;
    - (2) Parent;
    - (3) Child; or
    - (4) Persons who are “in loco parentis”.
  - b. For the purposes of OFLA, “family member” means:
    - (1) Spouse;
    - (2) Registered, same-gender domestic partner;
    - (3) Parent;
    - (4) Parent-in-law;
    - (5) Parent of employee’s registered, same-gender domestic partner;
    - (6) Child;
    - (7) Child of employee’s registered, same-gender domestic partner;

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<sup>3</sup> “Closure” for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child’s school or child care provider. OAR 839-009-0210(4).

<sup>4</sup> The district may request verification of the need for sick child leave due to a closure during a statewide emergency. Verification may include:

1. The name of the child being cared for;
2. The name of the school or child care provider that has closed or become unavailable; and
3. A statement from the employee that no other family member of the child is willing and able to care for the child. With the care of a child older than 14, a statement that special circumstances exist requiring the employee to provide care to the child during daylight hours.

<sup>5</sup> Bereavement leave under OFLA must be completed within 60 days of when the employee received notice of the death.

<sup>6</sup> “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage. For OFLA, spouse also includes same-sex individuals with a Certificate of Registered Domestic Partnership.

- (8) Grandchild;
- (9) Grandparent; or
- (10) Persons who are “in loco parentis”.

2. Child:

- a. For the purposes of FMLA, “child” means a biological, adopted or foster child, a stepchild, a legal ward or a child of a person standing “in loco parentis”, who is either under the age of 18, or who is 18 years of age or older and who is incapable of self-care because of a physical or mental impairment.
- b. For the purposes of Military Caregiver Leave and Qualifying Exigency Leave under FMLA, “child” means the employee’s son or daughter on covered active duty regardless of that child’s age.
- c. For the purposes of OFLA, “child” means a biological, adopted, foster child or stepchild of the employee, the child of the employee’s same-gender domestic partner, or a child with whom the employee is or was in a relationship of “in loco parentis”.
- d. For the purposes of parental and sick child leave under OFLA, the child must be under the age of 18 or an adult dependent child substantially limited by a physical or mental impairment.

3. In loco parentis:

- a. For the purposes of FMLA, “in loco parentis” means persons with day-to-day responsibility to care for and financially support a child, or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- b. For the purposes of OFLA, “in loco parentis” means person in the place of the parent having financial or day-to-day responsibility for the care of a child. A legal or biological relationship is not required.

4. Next of kin:

For the purposes of FMLA and Military Caregiver Leave under FMLA, “next of kin” means the nearest blood relative other than the servicemember’s spouse, parent, son or daughter in the following order of priority (unless otherwise designated in writing by the servicemember):

- a. Blood relatives who have been granted legal custody of the servicemember by court decree or statutory provisions;
- b. Brothers or sisters;
- c. Grandparents;
- d. Aunts and uncles; and
- e. First cousins.

5. Covered servicemembers:

For the purposes of Military Caregiver Leave under FMLA, “covered servicemember” means a current member of the Armed Forces, including a member of the National Guard or Reserves, who is receiving medical treatment, recuperation or therapy, or is in outpatient status, or is on the temporary disability retired list for a serious injury or illness.

6. Covered veteran:

For the purposes of Military Caregiver Leave under FMLA, “covered veteran” means a veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness provided they were:

- a. A member of the Armed Forces (including a member of the National Guard or Reserves);
- b. Discharged or released under conditions other than dishonorable; and
- c. Discharged within the five-year period before the eligible employee first takes FMLA, Military Caregiver Leave.

7. Public health emergency:

For OFLA a public health emergency means;

- a. A public health emergency declared under ORS 433.441.
- b. An emergency declared under ORS 401.165 if related to a public health emergency as defined in ORS 433.442.

### Leave Period

For the purposes of calculating an employee’s leave period, the district will use [the calendar year] [any fixed 12-month “leave year”] [the 12-month period measured forward from the date the employee’s leave begins] [a “rolling” 12-month period measured backward from the date the employee uses any family and medical leave]. The same method for calculating the 12-month period for FMLA and OFLA leave entitlement shall be used for all employees. However, in all instances, the leave period for the purposes of OMFLA and Military Caregiver Leave under FMLA shall be dependent on the start of any such leave regardless of the district’s designated 12-month leave period described above.

### Leave Duration

For the purposes of FMLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district’s designated leave period<sup>7</sup>. Spouses who work for the district may be limited to a combined 12 weeks of FMLA leave during the district’s designated leave period when the purpose of the leave is for the birth of a child or to care for a child after birth, placement of an adopted or foster child or the care for an adopted or foster child after placement, or to care for the employee’s parent’s serious medical condition. Except in specific and unique instances, all qualified leave under FMLA counts toward an employee’s leave entitlement within the district’s designated leave period.

For the purposes of OFLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district’s designated leave period. However, an eligible employee is entitled to an additional, full 12 weeks of parental leave during the district’s designated leave period following the birth of a child regardless of how much OFLA qualified leave the employee has taken prior to the birth of such child during the district’s designated leave period. Likewise, an employee who uses the full 12 weeks of parental leave during the district designated leave period, will be entitled to an additional 12 weeks of sick

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<sup>7</sup> An eligible employee taking Military Caregiver Leave under FMLA is entitled to up to 26 weeks of leave in the 12-month period beginning with the first day of such leave and regardless of any FMLA leave taken previously during the district’s leave period. However, once the 12-month period begins for the purposes of Military Caregiver Leave under FMLA, any subsequent FMLA qualified leave, regardless of reason for such leave, will count toward the employee’s 26-week entitlement under Military Caregiver Leave under FMLA.

child leave under OFLA during the district’s designated leave period for the purpose of caring for a child(ren) with a non-serious health condition requiring home care.<sup>8</sup> Unlike FMLA, OFLA does not combine the leave entitlement for spouses working for the district. However, under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.<sup>9</sup>

For the purposes of OMFLA, an eligible employee is entitled to 14 days of leave per call or order to active duty or notification of a leave from deployment. When an employee also meets the eligibility requirements of OFLA, the duration of the OMFLA leave counts toward that employee’s leave entitlement during the district’s designated leave period.

Except as otherwise noted above, qualified leave under FMLA and OFLA for an eligible employee will run concurrently during the district’s designated leave period.

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee’s leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12<sup>10</sup>. If an employee’s schedule varies from week-to-week, a weekly average of the hours worked over the 12 weeks worked prior to the beginning of the leave period shall be used for calculating the employee’s normal workweek<sup>11</sup>. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

### **Intermittent Leave**

With the exception of parental leave which must be taken in one continuous block of time, an eligible employee is permitted under FMLA and OFLA to take intermittent leave for any qualifying reason.

Intermittent leave is taken in multiple blocks of time (i.e., hours, days, weeks, etc.) rather than in one continuous block of time and/or requires a modified or reduced work schedule. For OFLA this includes but not limited to sick child leave taken requiring an altered or reduced work schedule because the intermittent or recurring closure of a child’s school or child care provider due to a statewide public health emergency declared by a public health official.

When an employee is eligible for OFLA leave, but not FMLA leave, the employer:

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<sup>8</sup> Sick child leave under OFLA need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

<sup>9</sup> Exceptions to the ability to require family members from taking OFLA qualified leave at different times are when 1) employee is caring for the other employee who has a serious medical condition; 2) one employee is caring for a child with a serious medical condition when the other employee is suffering a serious medical condition; 3) each family member is suffering a serious medical condition; 4) each family member wants to take Bereavement Leave under OFLA; and 5) the employer allows the family members to take concurrent leave.

<sup>10</sup> For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

<sup>11</sup> For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.

1. May allow an exempt employee, as defined by state and federal law, with accrued paid time off to take OFLA leave in blocks of less than a full day; but
2. May not reduce the salary of an employee who is taking intermittent leave when they do not have accrued paid leave available. To do so would result in the loss of exemption under state law.

An employee's FMLA and/or OFLA intermittent leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

Holidays or days in which the district is not in operation, are not counted against the eligible employee's intermittent OFLA leave period unless the employee was scheduled and expected to work on any such day.

### **Alternate Work Assignment**

The district may transfer an employee recovering from a serious health condition to an alternate position which accommodates the serious health condition provided:

1. The employee accepts the position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreement;
4. The transfer is compliant with state and federal law, including but not limited to the protections provided for in FMLA and/or OFLA; and
5. The transfer is not used to discourage the employee from taking FMLA and/or OFLA leave for a serious health condition or to create a hardship for the employee.

The district may transfer an eligible employee who is on a foreseeable intermittent FMLA and/or OFLA leave to another position with the same or different duties to accommodate the leave, provided:

1. The employee accepts the transfer position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreements;
4. The transfer is compliant with state and federal law, including but not limited to the protections provided for in FMLA and/or OFLA;
5. The transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and
6. The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

If an eligible employee is transferred to an alternative position, and as a result the employee works fewer hours than the employee was working in the original position, the employee's FMLA and/or OFLA leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

When an employee is transferred to alternate position as described above but such transfer does not result in a reduced schedule, time worked in any such alternate position shall not be considered for the purpose of FMLA and/or OFLA leave. An employee working in an alternate position retains the right to return to the employee's original position unless all FMLA and/or OFLA leave taken in that leave year plus the period of time worked in the alternate position exceeds 12 weeks.

### **Special Rules for School Employees**

For the purposes of FMLA, "instructional employee" means those whose principal function is to teach and instruct students in a class, a small group or an individual setting. Athletic coaches, driving instructors and special education assistants, such as interpreters for the hearing impaired, are included in this definition. This definition does not apply to teacher assistants or aides who do not have as their principal job actual teaching or instructing, counselors, psychologist, curriculum specialists, cafeteria workers, maintenance workers or bus drivers.

For the purposes of OFLA, "school employee" means employees employed principally as instructors in public kindergartens, elementary schools, secondary schools or education service districts.

FMLA and/or OFLA leave that is taken for a period that ends with the school year and begins with the next semester is considered consecutive rather than intermittent. In any such situation, the eligible school employee will receive any benefits during the break period that employees would normally receive if they had been working at the end of the school year.

#### **1. Foreseeable Intermittent Leave Exceeding 20 Percent of Working Days**

When the qualified leave is foreseeable, will encompass more than 20 percent of the eligible school employee's regular work schedule during the leave period, and the purpose of such leave is to care for a family member with a serious medical condition, for a servicemember with a serious medical condition or because of the employee's own serious medical condition, the district may require the eligible school employee to:

- a. Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- b. Temporarily transfer the eligible school employee to an alternate position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than the employee's original position.

#### **2. Limitation on Leave Near the End of the School Year**

When an eligible school employee requests leave near the end of the school year, the district may require the following:

- a. When the qualified leave begins more than five weeks before the end of the school year:

- (1) For the purposes of FMLA leave, the eligible school employee may be required to continue taking leave until the end of the school year provided:

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- (a) The leave will last at least three weeks; and
- (b) The employee would return to work during the three-week period before the end of the term.

- (2) For the purposes of OFLA leave, if the reason for the leave is because of the eligible school employee's own serious health condition, the eligible school employee may be required to remain in leave until the end of the school year, provided:

- (a) The leave will last at least three weeks; and
- (b) The employee's return to work would occur within three weeks of the end of the school year.

- b. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within five weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided:

- (1) The leave will last more than two weeks; and
- (2) The employee would return to work during the two-week period before the end of the school year.

- c. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within three weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided the length of the leave will last more than five working days.

If the district requires an eligible school employee to remain on leave until the end of the school year as described above, additional leave required by the employer until the end of the school year shall not count against the eligible school employee's leave entitlement.

### **Paid/Unpaid Leave**

FMLA and OFLA do not require the district to pay an eligible employee who is on a qualified leave. Subject to any related provisions in any applicable collective bargaining agreement, <sup>{12}</sup>[an employee may elect to use any available accrued paid leave including personal and sick leave, or available accrued vacation leave during the leave period.] [the district requires the eligible employee to use any available accrued sick leave, vacation or personal leave days (or other available paid time established by Board policy(ies) and/or collective bargaining agreement) in the order specified by the district and before taking FMLA and/or OFLA leave without pay during the leave period.] [the district requires the eligible employee to use any available accrued paid leave, including personal and sick leave or available accrued

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<sup>12</sup> {The district must choose one of the following from the three available bracketed options to complete this paragraph, and delete the other two.}

vacation leave before taking FMLA and/or OFLA leave without pay during the leave period. The employee may select the order in which the available paid leave is used.]

The district will notify the eligible employee that the requested leave has been designated as FMLA and/or OFLA leave and, if required by the district, that available accrued paid leave shall be used during the leave period. In the event the district is aware of an OFLA or FMLA qualifying exigency, the district shall notify the eligible employee of its intent to designate the leave as such regardless of whether a request has been made by the eligible employee. Such notification will be given to the eligible employee prior to the commencement of the leave or within two working days of the employee's notice of an unanticipated or emergency leave, whichever is sooner.

When the district does not have sufficient information to make a determination of whether the leave qualifies as FMLA or OFLA leave, the district will provide the required notice promptly when the information is available but no later than two working days after the district has received the information. Oral notices will be confirmed in writing no later than the following payday. If the payday is less than one week after the oral notice is given, written notice will be provided no later than the subsequent payday.

Eligible employees who request OMFLA leave shall not be required to use any available accrued paid time off during the OMFLA leave period.

### **Benefits and Insurance**

When an eligible employee returns to work following a FMLA or OFLA qualified leave, the employee must be reinstated to the same position the employee held when the leave commenced, or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment.

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working, unless the terms of a collective bargaining agreement, other agreement or other employer's policy provide otherwise.<sup>13</sup> The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

For the purposes of FMLA and OFLA, the district will continue to pay the employer portion of the eligible employee's group health insurance contribution (if applicable) during the qualified leave period. The eligible employee is required to pay the employee portion of any such group health insurance contribution as a condition of continued coverage.

For the purposes of FMLA qualified leave, the district's obligation to maintain the employee's group health insurance coverage will cease if the employee's contribution is remitted more than 30 calendar days late. The district will provide written notice that the premium payment is more than 30 calendar days late. Such notice will be provided within 15 calendar days before coverage is to cease.

For the purposes of OMFLA, the eligible employee is entitled to a continuation of benefits.

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<sup>13</sup> See also ORS 342.934(4)(d) in reduction force situations.

## **Fitness-for-Duty Certification**

Prior to the reinstatement of an employee following a leave which was the result of the employee's own serious health condition, the district may require the employee to obtain and present a Fitness-for-Duty Certification. The certification will specifically address the employee's ability to perform the essential functions of the employee's job as they relate to the health condition that was the reason for the leave. If the district is going to require a fitness-for-duty certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA and/or OFLA leave. Failure to provide the certification may result in a delay or denial of reinstatement.

For the purposes of FMLA qualified leave, any costs associated with obtaining the fitness-for-duty certification shall be borne by the employee.

For the purposes of OFLA qualified leave, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

If the leave is qualified under both FMLA and OFLA, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

## **Application**

Under federal and state law, an eligible employee requesting FMLA and/or OFLA leave shall provide at least 30 days' notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start date, duration and reasons for the requested leave. When appropriate, the eligible employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

The district may request additional information to determine that the requested leave qualifies as FMLA and/or OFLA leave. The district may designate the employee as provisionally on FMLA and/or OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance notice of the need to take FMLA and/or OFLA leave must follow the employer's known, reasonable and customary procedures for requesting any kind of leave.

For the purposes of FMLA, if advance notice is not possible, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable," for the purpose of FMLA leave, means the employee must comply with the employer's normal call-in procedures except in limited and under unique circumstances. Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave up to 30 days after the notice is ultimately given.

For the purposes of OFLA, an eligible employee is required to provide oral or written notice within 24 hours of commencement of the leave in unanticipated or emergency leave situations. The employee may designate a family member or friend to notify the district during that period of time. Failure of an employee to provide the required notice for leave covered by OFLA may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

When an employee fails to give advance notice for both the FMLA and OFLA above, the district must choose the remedy that is most advantageous to the employee.

In all cases, proper documentation must be submitted no later than three working days following the employee's return to work.

## **Medical Certification**

The district [may] [shall] require an eligible employee to provide medical documentation, when appropriate, to support the stated reason for such leave, other than to care for a child who requires home care due to the closure of the child's school or child care provider as a result of a public health emergency. The district will provide written notification to an employee of this requirement within five working days of the employee's request for leave. If the employee provides less than 30 days' notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

The district may request re-certification of a condition when the minimum duration of a certification expires if continued leave is requested. If the certification does not indicate a duration or indicates that it is ongoing, the district may request re-certification at least every six months in connection with an absence.

Under federal law, a second medical opinion may be required whenever the district has reason to doubt the validity of the initial medical opinion. The health care provider may be selected by the district. The provider shall not be employed by the district on a regular basis. Should the first and second medical certifications differ, a third opinion may be required. The district and the employee will mutually agree on the selection of the health care provider for a third medical certification. The third opinion will be final. Second and third opinions and the actual travel expenses for an employee to obtain such opinions will be paid for by the district.

## **Second and Third Opinions**

1. For the purposes of FMLA, the district may designate a second health care provider, but that person cannot be utilized by the district on a regular basis except in rural areas where health care is extremely limited. If the opinions of the employee's and the district's designated health care provider(s) differ, the district may require a third opinion at the district's expense. The third health care provider must be designated or approved jointly by the employee and the district. This third opinion shall be final and binding.
2. For the purposes of OFLA, and except for leave related to sick child leave under OFLA, the district may require the employee to obtain a second opinion from a health care provider designated by the district. If the first and second verifications conflict, the employer may require the two health care providers to jointly designate a third health care provider for the purpose of providing a verification. This third verification shall be final and binding.

## **Notification**

Any notice required by federal and state laws explaining employee rights and responsibilities will be posted in all staff rooms and the district office. Additional information may be obtained by contacting the [superintendent] [personnel director].

## **Record Keeping/Posted Notice**

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

The district will post notice of FMLA<sup>14</sup> and OFLA<sup>15</sup> leave requirements.

### **Federal vs. State Law**

Both federal and state law contain provisions regarding leave for family illness. Federal regulations state an employer must comply with both laws; that the federal law does not supersede any provision of state law that provides greater family leave rights than those established pursuant to federal law; and that OFLA and FMLA leave entitlements run concurrently. State law requires that FMLA and OFLA leave entitlements run concurrently when possible.

For example, due to differences in regulations, an eligible employee who takes OFLA leave after 180 days of employment, but before they are eligible for FMLA leave, is still eligible to take a full 12 workweeks of FMLA leave after meeting FMLA's eligibility requirements. Thereafter, any eligible leave period will run concurrently, when appropriate.

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<sup>14</sup> Poster available at <https://www.dol.gov/agencies/whd/fmla/posters>.

<sup>15</sup> Poster available at <https://www.oregon.gov/boli/employers/pages/required-worksites-postings.aspx>.

# OSBA Model Sample Policy

Code: LBE

Adopted:

## Public Charter Schools\*\*

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

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

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

An applicant must submit a complete public charter school proposal that meets the requirements of Oregon law, and includes other information required by the district in the application process. **The public charter school will be located and operated within the sponsoring district except where authorized by law.**

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

The district will determine if it has any vacant or unused buildings and make a list of such buildings; buildings may be made available for public charter school use, subject to Board approval and Board policy.

[Public charter school students may, upon request, be allowed to participate in district programs such as physical education, instrumental and vocal music offerings, or other selected options if space and materials

are available.<sup>1</sup> Students must adhere to state law, Board policies, regulations, and rules concerning student conduct and discipline.] [Public charter school students shall not be permitted to participate in district curricular programs.<sup>2</sup>]

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

The district [will] [will not] provide instructional materials, lesson plans, or curriculum guides for use in a public charter school.

The superintendent will develop administrative regulations to include, but not limited to, the proposal process, review, and appeal procedures, and program evaluation, renewal, and termination.

END OF POLICY

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**Legal Reference(s):**

[ORS 327.077](#)  
[ORS 327.109](#)  
[ORS 332.107](#)  
[ORS 338](#)  
[ORS 339.141](#)  
[ORS 339.147](#)  
[ORS 339.450](#)  
[ORS 339.460](#)  
[OAR 581-026-0005 - 0710](#)

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

<sup>2</sup> Unless allowed by Oregon law related to OSAA-sanctioned activity participation.

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).  
[Senate Bill 767](#) (2023).

# OSBA Model Sample Policy

Code: LBEA

Adopted:

## Resident Student Denial for Virtual Public Charter School Attendance\*\*

{Conditionally Required. This policy is required if the district plans to deny enrollment of a student to attend a virtual public charter school. OAR 581-026-0007}

The district is not required to approve a transfer of a resident student, when more than three percent of the students residing in the district are attending a virtual public charter school not sponsored by the district. The district will ~~{<sup>1</sup>annually, [by October 1]}~~ [semiannually, [by October 1 and April 1]] ~~[by {December 1}]~~, calculate the percentage of ~~the number of~~ students residing in the district, who are ~~enrolled in~~ attending a virtual public charter school not sponsored by the district. When the established percentage is more than three percent, the district will not approve additional students enrollment to ~~such~~ a virtual public charter school, ~~subject to the requirements in Oregon Administrative Rule (OAR) 581-026-0305(2).~~

~~The district may send a notice of approval or disapproval to a parent<sup>2</sup> of a student who has sent a notice to the district of intent to enroll the student in a virtual public charter school not sponsored by the district (See OAR 581-026-0305(3)).~~ A parent must give notice to the district of intent to enroll their student in a virtual public charter school not sponsored by the district, before enrolling their student in such a school and notice of actual enrollment. ~~The district may respond with an approval or disapproval to a parent within [five] [eight] business days<sup>3</sup> of receipt of the notice from the parent.~~

If the district is not approving the enrollment, the district must respond with a decision to not give approval within 10 calendar days of receipt of the notice of intent from the parent. Such decision must include:

1. The percentage of students in the district that attend virtual public charter schools that are not sponsored by the district, based on recent calculations;
2. The right to appeal the decision to the State Board of Education;
3. A list of two or more other online options available to the student; and
4. A copy of OAR 581-026-0305 and OAR 581-026-0310.

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

1. The number of students residing in the district enrolled in the schools within the district;

<sup>1</sup> ~~{Per OAR 581-026-0305(7)(a) the district must choose annual, semi-annual or other date used for calculation; dates are provided as a recommendation only.}~~

<sup>2</sup> ~~“Parent” means parent, legal guardian or person in “parental relationship” as defined in Oregon Revised Statute (ORS) 339.133.~~

<sup>3</sup> ~~{If a parent does not receive a notice of approval or disapproval from the district within 14 days of sending the notice of intent to enroll to the district, the student shall be deemed approved for enrollment by the district.}~~

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

A parent may appeal a decision of a district to not approve a student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

If the student was enrolled in a virtual public charter school while living in another district and has maintained continuous enrollment in such school since moving into, and residing in this district, approval is not required.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)  
[ORS 338.125](#)

[OAR 581-026-0305](#)  
[OAR 581-026-0310](#)

[House Bill 3024](#) (2023).

# OSBA Model Sample Policy

Code: GCBDA/GDBDA-AR(1)

Revised/Reviewed:

## Family Leave \*

(Version 1)

{Highly recommended administrative regulation (AR). The law does not require districts to have this information in an AR, but the district is required to follow the law. Having an AR in place can assist with compliance. This AR is intended for districts with 50 or more employees. If the district has between 25 and 50 employees, use version 2 of GCBDA/GDBDA-AR(1) - Family Leave \*. If the district does not have 25 employees, the district should not use this AR.}

### Employee Eligibility

FMLA benefits are available to employees who have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and work at a worksite that employs 50 district employees within 75 miles of the worksite.

An employee who has previously qualified for and has taken some portion of FMLA leave may request additional FMLA leave within the same leave year. In such instances, the employee may not need to requalify as an eligible employee.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave.<sup>1</sup> For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week.

An employee is eligible to take leave for purposes of OFLA during a period of time covered by a public health emergency except:

1. An employee who has worked for the district for fewer than 30 days immediately before the date on which the family leave would commence; or
2. An employee who has worked for the district for an average of fewer than 25 hours per week in the 30 days immediately before the date on which the family leave would commence.

An employee of the district is eligible to take leave for purposes of OFLA if the employee:

1. Separates from employment with the district, irrespective of any reason:
  - a. Is eligible to take leave OFLA at the time the employee separates; and
  - b. Is reemployed by the district within 180 days of separation from employment; or
2. Is eligible to take OFLA leave:

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<sup>1</sup> The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

- a. At the beginning of a temporary cessation of scheduled hours of 180 days or less; and
- b. Returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

Any OFLA leave taken by the employee within any one-year period continues to count against the length of time of OFLA leave the employee is entitled. The amount of time that an employee is deemed to have worked for the district prior to a break in service due to a separation from employment or a temporary cessation of scheduled hours shall be restored to the employee when the employee is reemployed by the district within 180 days of separation from employment or when the employee returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

An employee who has previously qualified for and has taken some portion of OFLA leave, may request additional OFLA leave within the same leave year. In such instances, the employee must requalify as an eligible employee for each additional leave requested unless one of the following exceptions apply:

1. An employee taking, in any order, some or all of 12 weeks of OFLA pregnancy disability leave and some or all of 12 weeks of OFLA leave for any other purpose, need not requalify leave in the same leave year;
2. An employee who has taken 12 weeks of parental leave need not requalify to take an additional 12 weeks in the same leave year for sick child leave;
3. An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason;
4. An employee unable to work because of a disabling compensable injury<sup>2</sup> need not requalify in order to use OFLA leave following a period the employee is off work due to the compensable injury; and
5. An employee who has taken serious health condition leave to care for a family member who dies during the employee's serious health condition need not requalify to take leave for the death of that family member.

OMFLA applies to employees who work an average of at least 20 hours per week. There is no minimum number of days worked when determining employee eligibility for OMFLA.

In determining if an employee has been employed for the preceding 180 calendar days, the district must consider days, paid or unpaid, an employee is maintained on payroll. Full-time public school teachers who have been maintained on payroll by the district for 180 consecutive calendar days are thereafter deemed to have been employed for an average of at least 25 hours per week during the 180 days immediately preceding the start date of the OFLA leave.

In determining average workweek, the employer must count the actual hours worked using the Fair Labor Standards Act (FLSA) guidelines.

### **Qualifying Reason**

Eligible employees may access FMLA leave for the following reasons:

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<sup>2</sup> As defined in ORS 656.005.

1. Serious health condition of the employee or the employee’s covered family member. Serious health condition means an illness, injury, impairment or physical or mental condition that involves inpatient care<sup>3</sup> or continuing treatment by a health care provider<sup>4</sup>.
2. Parental leave<sup>5</sup> (separate from eligible leave as a result of a child’s serious health condition):
  - a. Bonding with and the care for the employee’s newborn (within 12 months following birth);
  - b. Bonding with and the care for a newly adopted child or newly placed child in foster care<sup>{6}</sup> under the age of 18 (within 12 months of placement);
  - c. Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
  - d. Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.
3. Military Caregiver Leave: leave for the care for spouse, child or next-of-kin who is a covered servicemember with a serious injury or illness;
4. Qualifying Exigency Leave: leave arising out of the foreign deployment of the employee’s spouse, child or parent.

Eligible employees may access OFLA for the following reasons:

1. Serious health condition of the employee or the employee’s covered family member. Serious health condition means:
  - a. An illness, injury, impairment or physical or mental condition that requires inpatient care in a hospital, hospice or residential medical care facility;
  - b. An illness, disease or condition that in the medical judgement of the treating health care provider poses an imminent danger of death, is terminal in prognosis with a reasonable possibility of death in the near future, or requires constant care;
  - c. Any period of disability due to pregnancy, or period of absence for prenatal care; or
  - d. Any period of absence for the donation of a body part, organ or tissue, including preoperative or diagnostic services, surgery, post-operative treatment and recovery.<sup>7</sup>
2. Parental leave (separate from eligible leave as a result of the child’s serious health condition):

<sup>3</sup> Inpatient care means an overnight stay in a hospital, hospice, or residential medical facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care. 29 CFR 825.114.

<sup>4</sup> Continuing treatment includes incapacity and treatment, pregnancy or prenatal care, chronic conditions, permanent or long-term conditions, conditions requiring multiple treatments, and absences attributable to incapacity. See 29 CFR 815.115.

<sup>5</sup> Parental leave must be taken in one continuous block of time within 12 months of the triggering event.

<sup>6</sup> {ORS 659A.159 uses the term “foster child.” Districts can choose to use either “foster child” or “child in foster care” throughout this AR.}

<sup>7</sup> This definition is from ORS 659A.150(7). A more detailed definition is available in OAR 839-009-0210(22).

- a. Bonding with and the care for the employee’s newborn (within 12 months following birth);
  - b. Bonding with and the care for a newly adopted child or newly placed child in foster care under the age of 18 (within 12 months of placement);
  - c. Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
  - d. Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.
3. Sick Child Leave: leave for non-serious health conditions of the employee’s child. For OFLA, sick child leave includes absence to care for an employee’s child whose school or child care provider has been closed<sup>8</sup> in conjunction with a statewide public health emergency declared by a public health official.<sup>9</sup>
  4. Bereavement Leave: leave related to the death of a covered family member.<sup>10</sup>
  5. Eligible employees may access OMFLA for the purpose of spending time with a spouse or domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.
  6. The eligibility of an employee who takes multiple leaves for different qualified reasons during the same leave year may be reconfirmed at the start of each qualified leave requested.

## Definitions

1. Family member:
  - a. For the purposes of FMLA, “family member” means:
    - (1) Spouse<sup>11</sup>;
    - (2) Parent;
    - (3) Child; or
    - (4) Persons who are “in loco parentis”.
  - b. For the purposes of OFLA, “family member” means:
    - (1) Spouse or domestic partner;

<sup>8</sup> “Closure” for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child’s school or child care provider. OAR 839-009-0210(4).

<sup>9</sup> The district may request verification of the need for sick child leave due to a closure during a statewide emergency. Verification may include:

1. The name of the child being cared for;
2. The name of the school or child care provider that has closed or become unavailable;
3. A statement from the employee that no other family member of the child is willing and able to care for the child; and
4. With the care of a child older than 14, a statement that special circumstances exist requiring the employee to provide care to the child during daylight hours.

<sup>10</sup> Bereavement leave under OFLA must be completed within 60 days of when the employee received notice of the death.

<sup>11</sup> “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage.

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- (2) Child or the child’s spouse or domestic partner;
- (3) Parent or the parent’s spouse or domestic partner;
- (4) Sibling or stepsibling, or the sibling’s or stepsibling’s spouse or domestic partner;
- (5) Grandparent or the grandparent’s spouse or domestic partner;
- (6) Grandchild or the grandchild’s spouse or domestic partner; or
- (7) Any individual related by blood or affinity whose close association with a covered individual is the equivalent of a family relationship.<sup>12</sup>

2. Child:

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- a. For the purposes of FMLA, “child” means a biological or adopted child, a child in foster care, a stepchild, a legal ward or a child of a person standing “in loco parentis”, who is either under the age of 18, or who is 18 years of age or older and who is incapable of self-care because of a physical or mental disability.
- b. For the purposes of Military Caregiver Leave and Qualifying Exigency Leave under FMLA, “child” means the employee’s child on covered active duty regardless of that child’s age.
- c. For the purposes of OFLA, “child” means a biological or adopted child, a child in foster care or stepchild of the employee, the child of the employee’s domestic partner, or a child with whom the employee is or was in a relationship of “in loco parentis”.
- d. For the purposes of parental and sick child leave under OFLA, the child must be under the age of 18 or an adult dependent child substantially limited by a physical or mental impairment.

3. In loco parentis:

- a. For the purposes of FMLA, “in loco parentis” means persons with day-to-day responsibility to care for or financially support a child, or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- b. For the purposes of OFLA, “in loco parentis” means person in the place of the parent, having financial or day-to-day responsibility for the care of a child. A legal or biological relationship is not required.

4. Next of kin:

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<sup>12</sup> “Affinity” means a relationship for which there is a significant personal bond that, when examined under the totality of the circumstances, is like a family relationship. This bond may be demonstrated by, but is not limited to the following factors, with no single factor being determinative:

- a. Shared personal financial responsibility, including shared leases, common ownership of real or personal property, joint liability for bills or beneficiary designations;
- b. Emergency contact designation of the employee by the other individual in the relationship or the emergency contact designation of the other individual in the relationship by the employee;
- c. The expectation to provide care because of the relationship or the prior provision of care;
- d. Cohabitation and its duration and purpose;
- e. Geographic proximity; and
- f. Any other factor that demonstrates the existence of a family-like relationship.

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For the purposes of FMLA , “next of kin” means the nearest blood relative other than the servicemember’s spouse, parent or child in the following order of priority (unless otherwise designated in writing by the servicemember):

- a. Blood relatives who have been granted legal custody of the servicemember by court decree or statutory provisions;
- b. Siblings;
- c. Grandparents;
- d. Siblings of parents and their spouses; and
- e. First cousins.

5. Covered servicemembers:

For the purposes of FMLA, “covered servicemember” means a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list for a serious injury or illness; or a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.

6. Covered veteran:

For the purposes of FMLA, “covered veteran” means an individual who was:

- a. A member of the Armed Forces (including a member of the National Guard or Reserves);
- b. Discharged or released under conditions other than dishonorable; and
- c. Discharged within the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran.

7. Public health emergency:

For OFLA a public health emergency means;

- a. A public health emergency declared under ORS 433.441.
- b. An emergency declared under ORS 401.165 if related to a public health emergency as defined in ORS 433.442.

## Leave Period

For the purposes of calculating an employee’s leave period, the district will use [the calendar year] [any fixed 12-month “leave year”] [the 12-month period measured forward from the date the employee’s leave begins] [a “rolling” 12-month period measured backward from the date the employee uses any family and medical leave][a period of 52 consecutive weeks beginning on the Sunday immediately preceding the date on which family leave commences]{<sup>13</sup>}. The same method for calculating the one-year period for FMLA and OFLA leave entitlement shall be used for all employees. However, in all instances, the leave period for the purposes of OMFLA and Military Caregiver Leave under FMLA shall be dependent on the start of any such leave regardless of the district’s designated leave period described above.

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<sup>13</sup> Beginning July 1, 2024, districts are required to use the final bracketed option for OFLA purposes. See SB 999 (2023). Prior to making a change to the leave period calculation, 60 days’ notice must be provided to employees. FMLA continues to measure the leave year as 12 months, which could result in slight differences for some employees.}

## Leave Duration

For the purposes of FMLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district's designated leave period<sup>14</sup>. Spouses who work for the district may be limited to a combined 12 weeks of FMLA leave during the district's designated leave period when the purpose of the leave is for the birth of a child or to care for a child after birth, placement of an adopted child or child in foster care, the care for an adopted child or child in foster care after placement, or to care for the employee's parent's serious medical condition. Except in specific and unique instances, all qualified leave under FMLA counts toward an employee's leave entitlement within the designated leave period.

For the purposes of OFLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the designated leave period. However, an employee may be entitled to an additional, full 12 weeks of parental leave during the designated leave period following the birth of a child regardless of how much OFLA qualified leave the employee has taken prior to the birth of such child during the designated leave period. Likewise, an employee who uses the full 12 weeks of parental leave during the designated leave period, will be entitled to an additional 12 weeks of sick child leave under OFLA.<sup>15</sup> Unlike FMLA, OFLA does not combine the leave entitlement for spouses working for the district. However, under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.<sup>16</sup>

For the purposes of OMFLA, an eligible employee is entitled to 14 days of leave per call or order to active duty or notification of a leave from deployment. When an employee also meets the eligibility requirements of OFLA, the duration of the OMFLA leave counts toward that employee's leave entitlement during the designated leave period.

Except as otherwise noted above, qualified leave under FMLA and OFLA for an eligible employee will run concurrently during the designated leave period.

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee's leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12<sup>17</sup>. If an employee's schedule varies from week-to-week, a weekly average of the hours worked over the 12 months worked prior to the beginning of

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<sup>14</sup> An eligible employee taking Military Caregiver Leave under FMLA is entitled to up to 26 weeks of leave in the 12-month period beginning with the first day of such leave and regardless of any FMLA leave taken previously during the district's leave period. However, once the 12-month period begins for the purposes of Military Caregiver Leave under FMLA, any subsequent FMLA qualified leave, regardless of reason for such leave, will count toward the employee's 26-week entitlement under Military Caregiver Leave under FMLA.

<sup>15</sup> Sick child leave under OFLA need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

<sup>16</sup> Exceptions to the ability to require family members from taking OFLA qualified leave at different times are when 1) employee is caring for the other employee who has a serious medical condition; 2) one employee is caring for a child with a serious medical condition when the other employee is suffering a serious medical condition; 3) each family member is suffering a serious medical condition; 4) each family member wants to take Bereavement Leave under OFLA; and 5) the employer allows the family members to take concurrent leave.

<sup>17</sup> For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

the leave period shall be used for calculating the employee's normal workweek<sup>18</sup>. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

### **Intermittent Leave**

With the exception of parental leave which must be taken in one continuous block of time, an eligible employee is permitted under FMLA and OFLA to take intermittent leave for any qualifying reason.

Intermittent leave is taken in multiple blocks of time (i.e., hours, days, weeks, etc.) rather than in one continuous block of time and/or requiring an altered or reduced work schedule. For OFLA this includes but is not limited to sick child leave taken requiring an altered or reduced work schedule because the intermittent or recurring closure of a child's school or child care provider due to a statewide public health emergency declared by a public health official.

When an exempt employee is eligible for both OFLA and FMLA leave, and the employee takes intermittent leave in blocks of less than one day, if done in accordance with 29 CFR § 825.206, the district may reduce the employee's salary for the part-day absence without the loss of the employee's exempt status in accordance with OAR 839-020-0004(30)(a).

When an exempt employee is eligible for OFLA but not FMLA leave, and the employee takes intermittent leave in blocks of less than one day, the district will jeopardize the employee's exempt status if the district reduces the employee's salary for the party-day absence.

An employee's FMLA and/or OFLA intermittent leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

Holidays or days in which the district is not in operation, are not counted against the eligible employee's intermittent OFLA leave period unless the employee was scheduled and expected to work on any such day.

### **Alternate Work Assignment**

The district may transfer an employee recovering from a serious health condition to an alternate position which accommodates the serious health condition provided:

1. The employee accepts the position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreement;

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<sup>18</sup> For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.

4. The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA; and
5. The transfer is not used to discourage the employee from taking FMLA and/or OFLA leave for a serious health condition or to create a hardship for the employee.

The district may transfer an eligible employee who is on intermittent OFLA leave to another position with the same or different duties to accommodate the leave, provided:

1. The employee accepts the transfer position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary to accommodate the leave and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreements;
4. The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA;
5. The transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and
6. The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

If an eligible employee is transferred to an alternative position to accommodate the employee's serious health condition, and as a result the employee works fewer hours than the employee was working in the original position, the employee's OFLA leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period.

When an employee is transferred to alternate position as described above but such transfer does not result in a reduced schedule, time worked in any such alternate position shall not be considered for the purpose of OFLA leave. An employee working in an alternate position retains the right to return to the employee's original position unless all OFLA leave taken in that leave year plus the period of time worked in the alternate position exceeds 12 weeks.

### **Special Rules for School Employees**

For the purposes of FMLA, "instructional employee" means those whose principal function is to teach and instruct students in a class, a small group or an individual setting. Athletic coaches, driving instructors and special education assistants, such as interpreters for the hearing impaired, are included in this definition. This definition does not apply to teacher assistants or aides who do not have as their principal job actual teaching or instructing, counselors, psychologists, curriculum specialists, cafeteria workers, maintenance workers or bus drivers.

For the purposes of OFLA, "school employee" means employees employed principally as instructors in public kindergartens, elementary schools, secondary schools or education service districts.

FMLA and/or OFLA leave that is taken for a period that ends with the school year and begins with the next semester is considered consecutive rather than intermittent. In any such situation, the eligible school employee will receive any benefits during the break period that employees would normally receive if they had been working at the end of the school year.

1. Foreseeable Intermittent Leave Exceeding 20 Percent of Working Days

When the qualified leave is foreseeable, will encompass more than 20 percent of the eligible school employee's regular work schedule during the leave period, and the purpose of such leave is to care for a family member with a serious medical condition, for a servicemember with a serious medical condition or because of the employee's own serious medical condition, the district may require the eligible school employee to:

- a. Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- b. Temporarily transfer the eligible school employee to an alternate position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than the employee's original position.

2. Limitation on Leave Near the End of the School Year

When an eligible school employee requests leave near the end of the school year, the district may require the following:

- a. When the qualified leave begins more than five weeks before the end of the school year:
  - (1) For the purposes of FMLA leave, the eligible school employee may be required to continue taking leave until the end of the school year provided:
    - (a) The leave will last at least three weeks; and
    - (b) The employee would return to work during the three-week period before the end of the term.
  - (2) For the purposes of OFLA leave, if the reason for the leave is because of the eligible school employee's own serious health condition, the eligible school employee may be required to remain on leave until the end of the school year, provided:
    - (a) The leave will last at least three weeks; and
    - (b) The employee's return to work would occur within three weeks of the end of the school year.
- b. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within five weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided:
  - (1) The leave will last more than two weeks; and
  - (2) The employee would return to work during the two-week period before the end of the school year.

- c. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within three weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided the length of the leave will last more than five working days.

If the district requires an eligible school employee to remain on leave until the end of the school year as described above, additional leave required by the employer until the end of the school year shall not count against the eligible school employee's leave entitlement.

### **Paid/Unpaid Leave**

FMLA and OFLA do not require the district to pay an eligible employee who is on a qualified leave. Paid Family Medical Leave Insurance (PMFLI) leave taken via Paid Leave Oregon or an equivalent plan will run concurrently with OFLA and FMLA when taken for the same purpose. Subject to any related provisions in any applicable collective bargaining agreement [an employee may elect to use any available accrued paid leave including personal and sick leave, or available accrued vacation leave during the leave period.]{<sup>19</sup>} This includes when an employee is being paid through PMFLI. The district will notify the eligible employee that the requested leave has been designated as FMLA and/or OFLA leave and ask the employee about the use of available accrued paid leave.

Eligible employees who request OMFLA leave shall not be required to use any available accrued paid time off during the OMFLA leave period.

### **Benefits and Insurance**

When an eligible employee returns to work following a FMLA or OFLA qualified leave, the employee must be reinstated to the same position the employee held when the leave commenced, or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment.

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working, unless the terms of a collective bargaining agreement, other agreement or other district policy provide otherwise.<sup>20</sup> The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

For the purposes of FMLA and OFLA, the district will continue to pay the employer portion of the eligible employee's group health insurance contribution (if applicable) during the qualified leave period. The eligible employee is required to pay the employee portion of any such group health insurance contribution as a condition of continued coverage.

For the purposes of FMLA qualified leave, the district's obligation to maintain the employee's group health insurance coverage will cease if the employee's contribution is remitted more than 30 calendar days

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<sup>19</sup> {Coordinate with any language regarding use of accrued leave during PMFLI from GDBDF/GDBDF or any equivalent plan information.}

<sup>20</sup> See also ORS 342.934(4)(d) in reduction force situations.

late. The district will provide written notice that the premium payment is more than 30 calendar days late. Such notice will be provided within 15 calendar days before coverage is to cease.

For the purposes of OMFLA, the eligible employee is entitled to a continuation of benefits.

### **Fitness-for-Duty Certification**

Prior to the reinstatement of an employee following a leave which was the result of the employee's own serious health condition, the district may require the employee to obtain and present a Fitness-for-Duty Certification. If the district is going to require a fitness-for-duty certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA and/or OFLA leave. Failure to provide the certification may result in a delay or denial of reinstatement.

For the purposes of FMLA qualified leave, any costs associated with obtaining the fitness-for-duty certification shall be borne by the employee.

For the purposes of OFLA qualified leave, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

If the leave is qualified under both FMLA and OFLA, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

### **Application**

Under federal and state law, an eligible employee requesting FMLA and/or OFLA leave shall provide at least 30 days' notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start date, duration and reasons for the requested leave. When appropriate, the eligible employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

The district may request additional information to determine that the requested leave qualifies as FMLA and/or OFLA leave. The district may designate the employee as provisionally on FMLA and/or OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance notice of the need to take FMLA and/or OFLA leave must follow the district's known, reasonable and customary procedures for requesting any kind of leave.

For the purposes of FMLA, if advance notice is not possible, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable," for the purpose of FMLA leave, means as soon as both possible and practical, taking into account all of the facts and circumstances in the individual case. In most situations, as soon as practicable will be within one business day of an employee becoming aware of the need. Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave up to 30 days after the notice is ultimately given.

For the purposes of OFLA, an eligible employee is required to provide oral or written notice within 24 hours of commencement of the leave in unanticipated or emergency leave situations. The employee may designate a family member or friend to notify the district during that period of time. Failure of an employee to provide the required notice for leave covered by OFLA may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

When an employee fails to give advance notice for both the FMLA and OFLA above, the district must choose the remedy that is most advantageous to the employee.<sup>21</sup>

In all cases, proper documentation must be submitted no later than three working days following the employee's return to work.

### **Medical Certification**

The district may require an eligible employee to provide medical documentation, when appropriate<sup>22</sup>, to support the stated reason for such leave. The district will provide written notification to an employee of this requirement within five working days of the employee's request for leave. If the employee provides less than 30 days' notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

Any additional certifications, including second and third opinions, will be in accordance with applicable law.

### **Posted Notice**

The district will post the Bureau of Labor and Industries Family Leave notice in each building or worksite that is accessible to and regularly frequented by employees.<sup>23</sup> The district will also post a notice explaining the provisions of FMLA and providing information concerning the procedures for filing complaints.<sup>24</sup>

### **Record Keeping**

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

### **Federal vs. State Law**

Both federal and state law contain provisions regarding leave for family illness. Federal regulations state an employer must comply with both laws; that the federal law does not supersede any provision of state law that provides greater family leave rights than those established pursuant to federal law; and that OFLA

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<sup>21</sup> See OAR 839-009-0250(4)(c).

<sup>22</sup> Medical documentation is not allowed in every situation. Review current laws and guidance for more information.

<sup>23</sup> [https://www.oregon.gov/boli/employers/Documents/BOLI\\_Printable\\_FamilyMedLv.pdf](https://www.oregon.gov/boli/employers/Documents/BOLI_Printable_FamilyMedLv.pdf); electronic posting is not sufficient to satisfy this requirement, but may be used to supplement the physical posting.

<sup>24</sup> <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf>; electronic posting is sufficient as long as it is posted prominently where it can be readily seen by employees and applicants for employees. The poster and the text must be large enough to be easily read and contain fully legible text.

and FMLA leave entitlements run concurrently. State law requires that FMLA and OFLA leave entitlements run concurrently when possible.

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