

AGENDA	CORBETT SCHOOL DISTRICT REGULAR SCHOOL BOARD MEETING MPB/Board Room/ZOOM-OWL 35800 E Historic Columbia River Highway Corbett, Oregon 97019	7:00 PM Wednesday, July 17, 2024
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- 1. PRELIMINARY BUSINESS
 - 1. Call to Order / Flag Salute
 - 2. Review and Acceptance of Agenda
 - 3. Board Vice Chair Report Information/Discussion
 - 4. Board resignation and vacancy, Position No. 3 3
- 2. Elect Board Chair and Board Vice Chair Action Item
- 3. Approval and Extension of Minutes Action Item 4
 - 1. Designate Regular Meeting Dates, Time and Place Action Item 11
- 4. Introduction and Comments of Guests
 - 1. Principal / Director/ Supervisor Reports
 - 2. Student Representative to the Board Information Item
- 5. FINANCIAL REPORTS / MATTERS 12
 - 1. Report Information Item
 - 2. See 7.1
 - 3. See 7.1
 - 4. See 7.1
 - 5. See 7.1
 - 6. See 7.1
 - 7. See 7.1
 - 8. See 7.1
- 6. Assistant Superintendent Swift's Report Information Item(s)
 - 1. Enrollment/Application Process Update
 - 2. Update on Corbett School campus upgrades and/or grants
 - 3. Future Planning/Strategic Planning
- 7. CONSENT AGENDA
 - 1. **Consent agenda **Resolution items 7.5-24** through 7.13-24**** **Action Items**
- 8. CURRICULUM
- 9. STUDENTS
- 10. TRANSPORTATION, BUILDINGS AND MAINTENANCE
- 11. CO-CURRICULAR ACTIVITIES
- 12. Personnel
 - 1. Vacant Positions Information Item
 - 2. See 7.1
 - 3. See 7.1
- 13. Policy 34
 - 1. Policy and Administrative Regulations Information Items

14. Matters for the Good of the Order

15. COMING EVENTS

1. Regular School Board Meeting, Wednesday, August 21, 2024, MPB/Board Room via ZOOM/Owl, 7:00 p.m. if approved under item 3.1.
2. New hire day workshop, Thursday, August 15, 2024
3. Monday-Thursday, August 19-22, 2024 - Teacher In-service and Preparation days
4. Community Open House / Conference in the evening, Thursday, August 22, 2024
5. First Day of School for all students, Monday, August 26, 2024
6. Monday, September 2, 2024, Labor Day Holiday - no school
7. Friday, September 6, 2024 - School Day
8. Summer OSBA Board conference in Salem, August 9-11, 2024

Fall regional meeting on November 7 at Sheraton Portland Airport Hotel 5:15 p.m. - TBD, may change. Prefer Marriott (higher cost) or move date to September 30? Let Robin know your preference.

Annual OSBA Convention in Portland, November 7-9, 2024

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

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

17. ADJOURNMENT

CORBETT SCHOOL DISTRICT NO.39

**CANDIDATE INFORMATION SHEET
BOARD MEMBER VACANCY**

Vacancies will be filled by appointment by the Board; however, the appointee must be a legally registered voter and must have been a resident within the district for one year immediately preceding the appointment.

Please fill out and return to the Corbett School District office, via email, fax or in person.

Name _____
Last First Initial Date

Home Address _____

Mailing Address if different _____ Phone _____

Home e-mail address _____

Business Address _____

Business e-mail Address _____ Phone _____

Occupation _____

No. of years in District _____

Do you have children attending Corbett School District? _____

Which schools? _____

Have you worked on any school committees? _____

If so, which committees? _____

Other community or business activities _____

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

Why do you wish to be appointed to the school board position?

Regular School Board Meeting
Wednesday, May 15, 2024 7:00 PM Pacific

CMS at Woodard Rd and via ZOOM/Owl
31520 E Woodard Rd
Troutdale, OR 97060

A Regular Board Meeting of the Board of Trustees of Corbett School District was held Wednesday, May 15, 2024, beginning at 7:00 PM CMS at Woodard gym/Board Room and via ZOOM-Owl virtual platform. Board members present were David Granberg; Dylan Rickert; Bob Buttke; Leah Fredericks and Ben Byers. Todd Mickalson, Vice Chair, and Michelle Vo, Chair joined the meeting virtually online. Also present were Administrators Derek Fialkiewicz, Ed.D., Superintendent; Jeanne Swift, Assistant Superintendent/Director Student Services; Brie Windust, Business Office Assistant/ZOOM moderator; Robin Lindeen-Blakeley, Deputy Clerk/HR Lead and Cindy Duley, Business Manager (virtual). HS Student Representative, Haley Potts, was in attendance at the Board table. NOTE: The minutes are prepared to coincide with time scheduled matters and the numbering system of the agenda and is not necessarily the actual order of happenings at the meeting.

Since both the Chair and Vice Chair were virtual, David Granberg assisted in running the meeting in person. There were approximately 16-19 attendees in person and about four to seven guests online virtually.

1. Preliminary Business

1.1. Call to Order/Flag Salute- David Granberg called the meeting to order at 7:00 p.m.

2. Review and Acceptance of Agenda – Chair Michelle Vo noted she would want to be here for the consent agenda and item 8.5 Superintendent Contract. Todd Mickalson said if her battery fails, it should not be an issue as he has good virtual coverage.

Ellie Shaw is part of the Middle School report under 6.c.

Board discussion.

Acting Chair Granberg moved up all three action resolutions for Michelle Vo so that she can save battery.

3. Board Chair Report Information Item – Chair Vo announced that she does not yet have a date for resignation of her Board seat.

4. Approval and Extension of Approval of Minutes Action Item

Ben Byers moved and Leah Fredericks seconded:

RESOLUTION NO. 5.123-24-RESOLVED that the Board approved the minutes of the Regular Board meeting of March 13, 2024, and extension of the approval for April 17, 2024 minutes.

The vote of the Board was 7-0.

5. Introduction and Comments of Guests – none at this meeting.

6. Principal / Director / Supervisor/ Invited Representatives and Guests Reports

At approximately 7:20 p.m. Dr. Fialkiewicz introduced:

a. Stephen Cohen and Scott Hardin - Springdale Job Corps, their Director of Workforce Development and General Director, spoke about students in the 16-24 year age group it serves and gave history background about their connection to the Department of Labor. There are 120 centers across the U.S. Their population ranges from 80-139 students who are finishing their high school diplomas, or studying in programs of office administration, auto body repairs and painting and pharmacy technician. This program is free for economically struggling students in poverty and they live on campus for safety in the dormitory. Springdale Job Corps are linking up with MHCC and would like to link with CHS to co-enroll for trades. An expo for the community is a possibility.

Board discussion.

Dr. Fialkiewicz noted that Memorandum of Understanding (MOU's) are underway for partnership in multiple facets for expanding Career and Technical Education (CTE). Goal to see Job Corps as an asset not a detriment in the community, and allow internships here for campus security and assisting main offices. Please tour if you get a chance to do so.

7:33 p.m.

b. Kerry Dockter, Learning Specialist - Special Education Successes, shared her slide show presentation as in the board packet.

Ms. Swift mentioned that Ms. Dockter was nominated for Oregon Teacher of the Year, as we are encouraged by the Seeing Stars Program in place.

7:40 p.m.

Dr. Fialkiewicz gave a shout out to the Special Education employees in our school as they are doing an awesome job.

c. Pete Leone, 7th/8th grade teacher, Brian Lutes, CMS Principal and Ellie Shaw, student - CMS Student Projects

The Cardinal Project/Capstone Project was developed during COVID-19 to have the 7th/8th graders spend each year working towards three goals.

Student Ellie Shaw presented her rock climbing and running project with mentors/teacher Yianna Belesiotis, Primary Teacher and her husband.

7:48 p.m.

Mr. Lutes explained that for the Project the students can choose anything, declare it, and then find a mentor. They then present from curriculum with a billboard type entry to the student body as 8th graders.

Mr. Leone worked with the HS Art Teacher, Mr. Young on the curriculum to explore brushstrokes, acrylics and watercolors through scratch art and print making. CAPS 8th graders join in with CMS 8th graders for integration. He had three students Justin, Chloe and Ezrine present and each share their artwork and take away from the class.

Dr. Fialkiewicz noted the best part of his job is to see the amazing things that students do.

6.1. Student Representative to the Board Information Item – Haley Potts reported that the weekend prior to the meeting the junior/senior prom was held. The prom court consisted of juniors and seniors with two seniors, Ethan and Caroline being crowned king and queen. AP tests wrapped up except for retakes. Spring sports have baseball and softball playing games and OHSET is done for the season. The CHS Band went to state on Eva and Olivia are going to state in track May 16-17 at the University of Oregon. May 14 was the Oregon Trail day for the CGS, so high school students helped out using their leadership skills. Also, in evening the 8th grade families met with Ms. Duprey. Assistant Secondary Principal and Ms. Boykins, HS Counselor and upper class students will be with the incoming Frosh for move up day the week of May 20. Seniors last day is May 22 with graduation May 29. Through Dr. Fialkiewicz, Ms. Potts and Samantha have made a connection with OHSU on science fair project and will hopefully receive a grant. The spring fling dance is a neon glow party.

8:03 p.m.

7. Financial Reports/Matters – Dr. Fialkiewicz introduced Ms. Duley to report.

7.1. Report Information Item – Ms. Duley brought attention to the last page of the financial report showing the 2022/23 and 2023/24 Revenue (RV) and Expenditure (XP) comparison. Normal June reporting with July paychecks on the June ledger. Also personal business payouts will go to June column. We will be fine to make payroll. Page 2 of the financials shows the Projected Ending Fund Balance (PEFB) in yellow of \$872,694.00. Nothing material to report at this time on estimate. Next month will bring forward supplemental budget for Fund 03. Shift in support services and normal true up process in June to address. June 12 will be adoption of the 2024-2025 budget and will set tax rate and G.O. Bond amounts, and she sent approved materials to TSCC in advance of the May 15 deadline. Noted that student art was not on the front of our 2024-25 budget, so maybe next year.

Dr. Fialkiewicz concurred with the artwork idea.

8:11 p.m.

7.2. See Consent Agenda Item 7.2

8. Superintendent's Report Information Items

8.1. Goals for 2023-2024 – Dr. Fialkiewicz addressed the internships and MOU with Springdale Job Corps as under item 6.a.

8.2. Enrollment Numbers/Application Process Update – 1062 students currently.

8.3. Update on Corbett School Campus Upgrades/Grants – addressed later in the agenda.

8.4. Strategic Planning/Future Planning – none at this time in the meeting.

8.5. Superintendent's Contract Extension Action Item

Ben Byers moved and Michelle Vo seconded:

RESOLUTION NO. 5.124-24 - RESOLVED that the Board voted for the contract terms as presented in the attachment in the Board packet.

Attachments: (1)

Board discussion.

The vote of the Board was 7-0 in favor of Resolution No. 5.124-24.

Thanks from Ben Byers for Dr. Fialkiewicz's work and making Corbett his home.

9. Consent Agenda

Michelle Vo moved and Bob Buttke seconded:

9.1RESOLUTION ITEMS NO. 5.125-24 through 5.135-24** Action Items**

7.2RESOLUTION NO. 5.125-24** - RESOLVED** that the Board confirmed WHA Insurance as our Insurance Agent Broker of Record beginning in the 2024-25 school year.

10.1RESOLUTION NO. 5.126-24** - RESOLVED** that the Board confirmed the extra duty stipends for fall Outdoor School for CAPS 6th-8th Teacher, John Neighbors and spring Outdoor School 6th Grade teachers Carrie Church and Claire Kennedy.

10.2RESOLUTION NO. 5.127-24** - RESOLVED** that the Board confirmed the resignation of Sean Cease effective May 31, 2024.

10.3RESOLUTION NO. 5.128-24** - RESOLVED** that the Board confirmed the transfer of Cassie Duprey, 1.00 FTE Assistant Secondary Principal, to 1.00 FTE Grade School Principal for the 2024-25 school year.

10.4RESOLUTION NO. 5.129-24** - RESOLVED** that the Board confirmed the recommendation to hire Amber Villa-Zang as 1.00 FTE Director of Curriculum, Assessment & School Improvement for the 2024-25 school year, beginning August 12, 2024.

10.5RESOLUTION NO. 5.130-24** - RESOLVED** that the Board confirmed the recommendation to hire Tesla Wright, 1.00 FTE HS Spanish Teacher, effective August 15, 2024.

10.6RESOLUTION NO. 5.131-24** - RESOLVED** that the Board confirmed the recommendation to hire Neoma Ramseyer, 1.00 FTE 6th-12th Grade Learning Specialist, effective August 15, 2024.

10.7RESOLUTION NO. 5.132-24** - RESOLVED** that the Board confirmed the recommendation to hire L.Beeson, 1.00 FTE 6th Grade Teacher, effective August 15, 2024.

10.8RESOLUTION NO. 5.133.24** - RESOLVED** that the Board confirmed the request for FMLA/OFLA for Brian Lutes, 1.00 FTE Middle School Principal, from May 6- May 19, 2024.

14.1RESOLUTION NO. 5.134-24** - RESOLVED** that the Board confirmed the surplus of the 1993 Nissan pickup truck.

16.1RESOLUTION NO. 5.135-24** - RESOLVED** that the Board have a second reading and adopted or deleted the policies and administrative regulations as presented at the April 17, 2024, Board meeting.

The vote of the Board was 7-0 in favor of Consent **Resolution Items No. 5.125-24 through 5.135-24**.

Attachments: (1)

10. Personnel – Dr. Fialkiewicz read aloud:

OFLA leave effective February 22-May 23, 2024 for Amanda Brandt, .85 SPED Asst. FLS. OPFML approved 2/23/24-3/21/24 and 4/1/24-4/30/24 and 5/1/24-5/5/24 and 5/10/24-5/31/24.

OFLA leave effective April 24 - June 3, 2024, for Sandra Gabriel, .85 FTE SPED Asst. FLS. OPFML approved 4/24/24-6/3/24.

Nikki Joy, 1.00 FTE Preschool/ECE Assistant, will not be returning in 2024-25 from her leave of absence.

Oregon PFML approved for Justin Gabriel, .85 FTE SPED Ed Asst., effective February 19-May 12, 2024. He returned to work May 9, 2024.

Dr. Fialkiewicz added that he was glad that Justin Gabriel came back to work.

10.1. See Consent Agenda Items 10.1-10.8

11. Vacant Positions Information Item – Dr. Fialkiewicz read aloud:

We have vacant positions open for the 2023-2024 and 2024-25 school year for: Substitute Bus Driver; .4 FTE Bus Driver; Substitute Custodian; and Type 20 Van Driver. Openings for the 2024-2025 school year only: Varsity Football Head Coach; two Assistant Varsity Football coaches and Varsity Boys Soccer Coach for fall 2024; .83 FTE GS Educational Assistant (temporary '24-'25); 1.00 FTE K-12 Music Teacher, 1.00 FTE K-12 P.E./Health Teacher and 1.00 FTE K-12 Assistant Principal.

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

Dr. Fialkiewicz commented that we are also in the process of interviewing for K-12 Assistant Principal.

12. Curriculum – Dr. Fialkiewicz reported that the Oregon Trail field day was really fun as he watched it and walked it and met with parents who had volunteered to help at stations. Amazing how the curriculum is project and place-based. Ms. Oakley, Intermediate Teacher, looked at indigenous trees. It is exciting that teachers are always looking at how to do better and more, but this is a great way to learn by doing and experiencing. Kudos to teachers and educators that go the extra mile so that kids will remember what they learned.

Board discussion.

13. Students – Information was already presented by Haley Potts

14. Transportation, Buildings and Maintenance – Dr. Fialkiewicz reported that community members have called about the CMS night lights. Our contractors and architects are looking into the concern. PGE has three lights that we have no control over. We may have some poles taken

down. He started calling Multnomah County Roads in December 2022 about the school zone in front of CMS. There are not enough walkers so even the speed limit cannot be dropped from the current 45 m.p.h. to 35 m.p.h. Multnomah County meets with engineers on May 20.

Board discussion.

14.1. See Consent Agenda Item 14.1

15. Co-Curricular Activities – Dr. Fialkiewicz reported that the baseball team just missed playoffs. Matt Garrett had over 100 strikeouts this season. Ava Blatchford for discus and Olivia McGrew for 800 meters in state track and field competition on June 16.

16. Policy

16.1. Policy Additions, Deletions and Administrative Regulations See Action Item Under Consent Agent item 16.1.

Second read and adoption for the following:

- a. Policy ACE - Nondiscrimination
- b. Policy BBF - Board Member Standards of Conduct (Version 2)
- c. Policy CBG - Evaluation of the Superintendent
- d. Policy CCG - Evaluation of Administrators
- e. Policy DJC - Bidding Requirements (Version 1) - Delete
- f. Policy DJC - Bidding Requirements
- g. Policy DJC-AR - Special Procurements and Exemptions from Competitive Bidding - Delete
- h. Policy DJCA - Personal Services Contracts - Delete
- i. Policy DJCA - AR - Personal Services Contracts - Delete
- j. Policy EBBA - First Aid** - Delete
- k. Policy EBBA- AR - First Aid - Infection Control - Delete
- l. Policy EBBA - Student Health Services**
- m. Policy EBBB - Injury or Illness Reports
- n. Policy EBC - Emergency Plan and First Aid**
- o. Policy EBC/EBCA - Emergency Procedures and Disaster Plans - Delete
- p. Policy EBCA - Safety Threats**
- q. Policy EBCB - Emergency Procedure Drills and Instruction
- r. Policy GBEB - Communicable Diseases in Schools
- s. Policy GBEB-AR - Communicable Diseases in Schools
- t. Policy GBEB-AR - Staff - HIV, AIDS, and HBV - Delete
- u. Policy GBN/JBA - Sexual Harassment
- v. Policy GBNAB/JHFE - Suspected Abuse of a Child Reporting Requirements**
- w. Policy GBNAB/JHFE - AR (1) - Reporting of Suspected Abuse of a Child
- x. Policy GCDA/GDDA - Criminal Records Checks and Fingerprinting* - Delete
- y. Policy GCDA/GDDA - Criminal Records Checks and Fingerprinting*

- z. Policy GCDA/GDDA-AR - Criminal Records Checks and Fingerprinting - Delete
- aa. Policy IGBAF-AR - Special Education - Individualized Education Program (IEP)**/*
- bb. Policy IGBAG - Special Education - Procedural Safeguards**
- cc. Policy JBA/GBN - Sexual Harassment
- dd. Policy JBAA - Section 504 - Students** (Version 2)
- ee. Policy JBAA - AR - Section 504 - Students**/*
- ff. Policy JEA - Compulsory Attendance**
- gg. Policy JEA - AR - Compulsory Attendance Notices and Citations**
- hh. Policy JGAB - Use of Restraint or Seclusion**
- ii. Policy JGAB-AR - Use of Restraint or Seclusion**
- jj. Policy JHC - Student Health Services and Requirements**- Delete
- kk. Policy JHCA/JHCB - Immunization and School Sports Participation**
- ll. Policy JHCCA - Students - HIV, HBV and AIDS** - Delete
- mm. Policy JHFE/GBNAB - Suspected Abuse of a Child Reporting Requirements**
- nn. Policy JHFE/GBNAB - AR(1) - Reporting of Suspected Abuse of a Child
- oo. Policy KBA - AR - Public Records Request

17. Matters for the Good of the Order

- a. Todd Mickalson – In competition the senior American Baseball team won by beating Centennial.
- b. Dr. Fialkiewicz – The 4th of July parade (motor vehicles) may proceed from the old Thriftway.

18. Coming Events - David Granberg read aloud:

- a. May 22, 2024 - Wednesday, last day of school for seniors
- b. May 27, 2024 - Monday, Memorial Day Holiday
- c. May 29, 2024 - Wednesday, HS Graduation
- d. May 30, 2024 - Thursday, GS/MS/CAPS Portfolio night
- e. May 31, 2024 - Friday, last day of school for students
- f. June 3, 2024 - Monday, Assessment
- g. June 4, 2024 - Tuesday, Teacher Preparation and Employee Recognition Breakfast for board and staff, 8:00 a.m., GS Cafeteria
- h. June 12, 2024 - Wednesday, Public Hearing of the Budget and Regular Board meeting, 7:00 p.m. CMS and via ZOOM
- i. Summer OSBA Board conference in Salem, August 9-11, 2024
- j. Annual OSBA Convention in Portland, November 7-9, 2024

18.1. Adjournment – The Board was adjourned at 8:26 p.m.

**CORBETT SCHOOL DISTRICT NO.39
BOARD OF DIRECTORS
MEETING DATES
2024-2025**

3rd Wednesday of the month schedule except where noted*

Jul 17, 2024*	JANUARY 15
AUGUST 21	FEBRUARY 19
SEPTEMBER 18	MARCH 12*
OCTOBER 16	APRIL 16
NOVEMBER 20	MAY 21
DECEMBER 18	JUNE 18

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

Board approved _____

Meeting32.docx

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

This report includes expenses and revenue recorded through May 31, 2024. Additional expenses and revenue may be recorded during bank reconciliation. P-card expenditures routinely experience a 30-day delay between the time expenses are incurred and when they show on the district's books.

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:

- 01 General Fund
- 02 Food Services Fund
- 03 Federal Funds
- 04 Student Investment Account
- 08 FF&C Loan
- 09 GO Bond 2021
- 10 OSCIM Grant
- 11 GO Bond Debt Service
- 20 Energy Projects
- All Funds (Note: All funds other than the general fund are restricted.)

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.

Forecast 5 Reports

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

- 01 General Fund
- 02 Food Services Fund
- 03 Federal Funds
- 04 Student Investment Account
- 08 FF&C Loan
- 09 GO Bond 2021
- 10 OSCIM Grant
- 11 GO Bond Debt Service
- 20 Energy Projects

Corbett School District 39
Monthly Financial Report
As of June 30, 2024

Summary of Budget and Actual Expenditures by Fund and Major Function

Current Budget vs Actual Total Expenses	Current Budget	Jun 30 2024 YTD Actuals	Jun 30 2024 Balance
Fund: 01 General Fund			
1000 Instruction	8,194,986	8,273,144	(78,158)
2000 Support Services	5,580,001	6,317,324	(737,323)
3000 Enterprise & Community Services	173,663	8,981	164,682
4000 Facilities Acquisition/Construction	420,000	483,922	(63,922)
5100 Debt Service	253,182	293,166	(39,984)
6000 Contingencies	-	-	-
Fund: 01 General Fund Total	14,656,832	15,376,537	(719,705)
Fund: 02 Food Services Fund			
3000 Enterprise & Community Services	428,710	343,464	85,246
Fund: 02 Food Services Fund Total	428,710	343,464	85,246
Fund: 03 Federal Funds			
1000 Instruction	636,486	646,600	(10,114)
2000 Support Services	704,539	630,848	73,691
5100 Debt Service	109,400	109,350	50
Fund: 03 Federal Funds Total	1,450,425	1,386,798	63,627
Fund: 04 Student Investment Account			
1000 Instruction	678,419	664,253	14,166
2000 Support Services	310,185	331,840	(21,655)
Fund: 04 Student Investment Account Total	988,604	996,092	(7,488)
Fund: 06 Student Body Trust Fund			
1000 Instruction	300,000	-	300,000
Fund: 06 Student Body Trust Fund Total	300,000	-	300,000
Fund: 08 Full Faith & Credit Loan			
4000 Facilities Acquisition/Construction	2,355,000	2,233,285	121,715
5100 Debt Service	150,000	-	150,000
Fund: 08 Full Faith & Credit Loan Total	2,505,000	2,233,285	271,715
Fund: 09 GO Bond 2021			
2000 Support Services	-	-	-
4000 Facilities Acquisition/Construction	1,019,000	983,673	35,327
Fund: 09 GO Bond 2021 Total	1,019,000	983,673	35,327
Fund: 10 Bond Matching Grant			
4000 Facilities Acquisition/Construction	4,000,000	614,081	3,385,919
Fund: 10 Bond Matching Grant Total	4,000,000	614,081	3,385,919
Fund: 11 Debt Service Fund			
5100 Debt Service	411,952	411,339	613
5200 Transfers Out	30,000	15,000	15,000
Fund: 11 Debt Service Fund Total	441,952	426,339	15,613
Fund: 20 Energy Projects Fund			
4000 Facilities Acquisition/Construction	20,000	-	20,000
Fund: 20 Energy Projects Fund Total	20,000	-	20,000
Grand Total - All Funds	25,810,523	22,360,270	3,450,253

Corbett School District No. 39
Board Financial Report
All Funds

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
Property Taxes	2,430,428	2,430,428	100%	2,179,864	2,613,834	2,527,322	116%
State School Fund	10,068,068	10,068,068	100%	10,553,633	11,070,273	11,358,371	108%
Local Sources	782,898	782,898	100%	880,400	1,147,491	1,813,039	206%
Intermediate Sources	202,118	202,118	100%	201,200	423,451	423,813	211%
State Sources	4,585,964	4,585,964	100%	3,040,096	2,488,642	2,518,052	83%
Federal Sources	706,452	706,452	100%	1,620,597	2,284,260	1,235,077	76%
Total Revenues	18,775,928	18,775,928	100%	18,475,790	20,027,951	19,875,674	108%
Expenditures							
Salaries	8,359,598	8,359,598	100%	9,103,732	8,908,326	9,129,901	100%
Associated Payroll	5,011,689	5,011,689	100%	4,799,857	4,874,935	4,896,308	102%
Purchased Services	2,012,625	2,012,625	100%	3,572,306	2,108,120	1,951,390	55%
Supplies & Materials	1,003,401	1,003,401	100%	1,400,725	1,600,778	733,457	52%
Capital Outlay	3,364,202	3,364,202	100%	5,610,000	3,880,676	4,456,043	79%
Debt Service	678,516	678,516	100%	924,534	672,573	766,708	83%
Other Objects	307,316	307,316	100%	314,369	349,150	411,463	131%
Contingency	-	-	-	-	-	-	-
Total Expenditures	20,737,347	20,737,347	100%	25,725,523	22,394,558	22,345,270	87%
Other Sources (Uses)							
Other Sources	429,683	429,683	100%	5,395,665	-	922,843	
Transfer In	53,340	53,340	100%	30,000	60,541	15,000	25%
Transfer Out	(53,340)	53,340	-100%	(65,000)	(60,541)	15,000	-25%
Total Other Sources (Uses)	429,683	536,363	125%	5,360,665	-	952,843	18%
Change in Fund Balance	(1,531,736)	(1,425,056)		(1,889,068)	(2,366,607)	(1,516,753)	
Fund Balance - Beginning	4,882,032	4,882,032		3,294,994	3,350,295	3,350,295	
Fund Balance - Ending	3,350,295	3,456,976		1,405,926	983,689	1,833,542	

	FY 2022-23	FY 2023-24	Variance	% Change
YTD Revenues				
Property Taxes	2,430,428	2,527,322	96,894	4%
State School Fund	10,068,068	11,358,371	1,290,304	13%
Local Sources	782,898	1,813,039	1,030,140	132%
Intermediate Sources	202,118	423,813	221,695	110%
State Sources	4,585,964	2,518,052	(2,067,911)	-45%
Federal Sources	706,452	1,235,077	528,625	75%
Total Revenues	18,775,928	19,875,674	1,099,746	6%

	FY 2022-23	FY 2023-24	Variance	% Change
YTD Expenditures				
Salaries	8,359,598	9,129,901	770,302	9%
Associated Payroll	5,011,689	4,896,308	(115,381)	-2%
Purchased Services	2,012,625	1,951,390	(61,235)	-3%
Supplies & Materials	1,003,401	733,457	(269,944)	-27%
Capital Outlay	3,364,202	4,456,043	1,091,841	32%
Debt Service	678,516	766,708	88,192	13%
Other Objects	307,316	411,463	104,147	34%
Total Expenditures	20,737,347	22,345,270	1,607,923	8%

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

	Fiscal Year 2022-2023			Fiscal Year 2023-2024			
	Year End Actuals	Year to Date Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
Property Taxes	2,047,379	2,047,379	100%	2,178,344	2,126,464	2,052,613	94%
State School Fund	10,065,153	10,065,153	100%	10,551,633	11,068,273	11,356,790	108%
Local Sources	451,970	451,970	100%	440,400	871,222	1,692,278	384%
Intermediate Sources	201,787	201,787	100%	201,200	423,269	423,431	210%
State Sources	990,651	990,651	100%	712,328	880,508	901,811	127%
Federal Sources	77,471	77,471	100%	49,172	66,539	75,836	154%
Total Revenues	13,834,411	13,834,411	100%	14,133,077	15,436,275	16,502,759	117%
Expenditures							
Salaries	7,185,099	7,185,099	100%	7,332,368	7,206,937	7,478,819	102%
Associated Payroll	4,496,958	4,496,958	100%	4,196,579	4,147,518	4,190,343	100%
Purchased Services	1,696,210	1,696,210	100%	1,190,187	1,971,782	1,889,100	159%
Supplies & Materials	648,896	648,896	100%	747,647	1,020,371	537,945	72%
Capital Outlay	65,080	65,080	100%	591,000	46,347	625,433	106%
Debt Service	253,297	253,297	100%	253,182	260,621	246,019	97%
Other Objects	305,807	305,807	100%	310,869	344,911	408,878	132%
Contingency	-	-		-	-	-	
Total Expenditures	14,651,346	14,651,346	100%	14,621,832	14,998,487	15,376,537	105%
Other Sources (Uses)							
Other Sources	-	-		171,000	-	922,843	
Transfer In	-	-		30,000	30,000	15,000	50%
Transfer Out	(53,340)	(53,340)	100%	(35,000)	(30,541)	-	0%
Total Other Sources (Uses)	(53,340)	(53,340)	100%	166,000	(541)	937,843	565%
Change in Fund Balance	(870,276)	(870,276)		(322,755)	437,247	2,064,065	
Fund Balance - Beginning	1,305,723	1,305,723		435,447	435,447	435,447	
Fund Balance - Ending	435,447	435,447		112,692	872,694	2,499,512	

	FY 2022-23	FY 2023-24	Variance	% Change
YTD Revenues				
Property Taxes	2,047,379	2,052,613	5,234	0%
State School Fund	10,065,153	11,356,790	1,291,637	13%
Local Sources	451,970	1,692,278	1,240,308	274%
Intermediate Sources	201,787	423,431	221,644	110%
State Sources	990,651	901,811	(88,840)	-9%
Federal Sources	77,471	75,836	(1,635)	-2%
Total Revenues	13,834,411	16,502,759	2,668,349	19%

	FY 2022-23	FY 2023-24	Variance	% Change
YTD Expenditures				
Salaries	7,185,099	7,478,819	293,721	4%
Associated Payroll	4,496,958	4,190,343	(306,615)	-7%
Purchased Services	1,696,210	1,889,100	192,890	11%
Supplies & Materials	648,896	537,945	(110,951)	-17%
Capital Outlay	65,080	625,433	560,353	861%
Debt Service	253,297	246,019	(7,278)	-3%
Other Objects	305,807	408,878	103,071	34%
Total Expenditures	14,651,346	15,376,537	725,191	5%

**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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
State School Fund	2,915	2,915	100%	2,000	2,000	1,582	79%
Local Sources	84,208	84,208	100%	120,000	94,656	85,746	71%
State Sources	17,845	17,845	100%	4,000	5,450	13,557	339%
Federal Sources	187,737	187,737	100%	121,000	161,598	94,688	78%
Total Revenues	292,706	292,706	100%	247,000	263,704	195,572	79%
Expenditures							
Salaries	98,661	98,661	100%	136,223	103,790	105,712	78%
Associated Payroll	66,281	66,281	100%	65,125	72,242	68,174	105%
Purchased Services	36,753	36,753	100%	6,000	1,161	1,167	19%
Supplies & Materials	147,077	147,077	100%	217,862	174,660	166,319	76%
Debt Service	-	-	-	-	-	-	-
Other Objects	1,500	1,500	100%	3,500	3,450	2,093	60%
Total Expenditures	350,272	350,272	100%	428,710	355,303	343,464	80%
Other Sources (Uses)							
Transfer In	53,340	53,340	100%	-	30,541	-	0%
Total Other Sources (Uses)	53,340	53,340	100%	-	30,541	-	0%
Change in Fund Balance	(4,226)	(4,226)		(181,710)	(61,058)	(147,892)	
Fund Balance - Beginning	65,284	65,284		61,058	61,058	61,058	
Fund Balance - Ending	61,058	61,058		(120,652)	0	(86,834)	

YTD Revenues	FY 2022-23	FY 2023-24	Variance	% Change
Local Sources	84,208	85,746	1,537	2%
State Sources	17,845	13,557	(4,288)	-24%
Federal Sources	187,737	94,688	(93,050)	-50%
Total Revenues	292,706	195,572	(97,134)	-33%

YTD Expenditures	FY 2022-23	FY 2023-24	Variance	% Change
Salaries	98,661	105,712	7,051	7%
Associated Payroll	66,281	68,174	1,892	3%
Purchased Services	36,753	1,167	(35,586)	-97%
Supplies & Materials	147,077	166,319	19,243	13%
Debt Service	-	-	-	-
Other Objects	1,500	2,093	593	40%
Total Expenditures	350,272	343,464	(6,807)	-2%

**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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
Federal Sources	441,244	441,244	100%	1,450,425	2,056,123	1,064,553	73%
Total Revenues	441,244	441,244	100%	1,450,425	2,056,123	1,064,553	73%
Expenditures							
Salaries	501,406	501,406	100%	946,264	947,769	852,448	90%
Associated Payroll	179,437	179,437	100%	241,490	375,830	334,911	139%
Purchased Services	272,312	272,312	100%	21,119	102,131	60,404	286%
Supplies & Materials	34,277	34,277	100%	132,152	46,811	29,193	22%
Debt Service	45,000	45,000	100%	109,400	-	109,350	100%
Other Objects	8	8	100%	-	789	492	-
Total Expenditures	1,462,122	1,462,122	100%	1,450,425	1,473,330	1,386,798	96%
Change in Fund Balance	(591,196)	(591,196)		-	582,793	(322,245)	
Fund Balance - Beginning	8,401	8,401		(582,795)	(582,795)	(582,795)	
Fund Balance - Ending	(582,795)	(582,795)		(582,795)	(2)	(905,040)	

	FY 2022-23	FY 2023-24	Variance
YTD Revenues			
Federal Sources	441,244	1,064,553	623,309
Total Revenues	441,244	1,064,553	623,309

	FY 2022-23	FY 2023-24	Variance
YTD Expenditures			
Salaries	501,406	852,448	351,042
Associated Payroll	179,437	334,911	155,473
Purchased Services	272,312	60,404	(211,908)
Supplies & Materials	34,277	29,193	(5,083)
Other Objects	8	492	484
Total Expenditures	1,462,122	1,386,798	(75,324)

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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
State Sources	850,796	850,796	100%	988,604	988,603	988,603	100%
Total Revenues	850,796	850,796	100%	988,604	988,603	988,603	100%
Expenditures							
Salaries	574,433	574,433	100%	688,877	649,830	692,922	101%
Associated Payroll	269,012	269,012	100%	296,663	279,345	302,881	102%
Purchased Services	7,350	7,350	100%	-	492	290	59%
Supplies & Materials	-	0		3,064	58,936	-	0%
Other Objects	1	1	100%	-	-	-	
Total Expenditures	850,796	850,796	100%	988,604	988,603	996,092	101%
Change in Fund Balance	0	0		-	0	(7,489)	
Fund Balance - Beginning	-	-		-	0	0	
Fund Balance - Ending	0	0		-	0	(7,489)	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
State Sources	850,796	988,603	137,808
Total Revenues	850,796	988,603	137,808

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Salaries	574,433	692,922	118,489
Associated Payroll	269,012	302,881	33,869
Purchased Services	7,350	290	(7,060)
Supplies & Materials	0	-	(0)
Total Expenditures	850,796	996,092	145,296

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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
State Sources	20,905	20,905	100%	-	-	-	
Total Revenues	20,905	20,905	100%	-	-	-	
Expenditures							
Purchased Services	-	-		2,355,000	-	429	0%
Capital Outlay	140,882	140,882	100%	-	2,233,285	2,232,856	
Debt Service	-	-		150,000	-	-	
Other Objects	-	-		-	-	-	
Total Expenditures	140,882	140,882	100%	2,505,000	2,233,285	2,233,285	89%
Other Sources (Uses)							
Other Sources	-	-		4,860,000	-	-	
Total Other Sources (Uses)	-	-		4,860,000	-	-	
Change in Fund Balance	(119,977)	(119,977)		2,355,000	(2,233,285)	(2,233,285)	
Fund Balance - Beginning	2,353,262	2,353,262		2,233,285	2,233,285	2,233,285	
Fund Balance - Ending	2,233,285	2,233,285		4,588,285	(0)	-	
			YTD Expenditures	FY 2022-23	FY 2023-24	Variance	
			Purchased Services	-	429	429	
			Capital Outlay	140,882	2,232,856	2,091,974	
			Total Expenditures	140,882	2,233,285	2,092,403	

**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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
Local Sources	25,969	25,969	100%	20,000	17,162	-	0%
Intermediate Sources	178	178	100%	-	103	-	0%
Total Revenues	26,146	26,146	100%	20,000	17,265	-	0%
Expenditures							
Purchased Services	-	-		-	32,554	-	
Capital Outlay	22,791	22,791	100%	1,019,000	986,963	983,673	97%
Other Objects	-	-		-	-	-	
Total Expenditures	22,791	22,791	100%	1,019,000	1,019,517	983,673	97%
Other Sources (Uses)							
Other Sources	-	-		364,665	-	-	
Total Other Sources (Uses)	-	-		364,665	-	-	
Change in Fund Balance	3,355	3,355		(634,335)	(1,002,252)	(983,673)	
Fund Balance - Beginning	998,897	998,897		1,002,252	1,002,252	1,002,252	
Fund Balance - Ending	1,002,252	1,002,252		367,917	0	18,579	

	FY 2022-23	FY 2023-24	Variance
YTD Revenues			
Local Sources	25,969	-	(25,969)
Total Revenues	26,146	-	(26,146)

	FY 2022-23	FY 2023-24	Variance
YTD Expenditures			
Capital Outlay	22,791	983,673	960,882
Other Objects	-	-	-
Total Expenditures	22,791	983,673	960,882

**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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
State Sources	2,705,767	2,705,767	100%	1,335,164	614,081	614,081	100%
Total Revenues	2,705,767	2,705,767	100%	1,335,164	614,081	614,081	46%
Expenditures							
Capital Outlay	2,705,767	2,705,767	100%	4,000,000	614,081	614,081	100%
Total Expenditures	2,705,767	2,705,767	100%	4,000,000	614,081	614,081	15%
Change in Fund Balance	-	-		(2,664,836)	(0)	0	
Fund Balance - Beginning	-	-		-	-	-	
Fund Balance - Ending	-	-		(2,664,836)	(0)	0	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
State Sources	2,705,767	614,081	(2,091,686)
Total Revenues	2,705,767	614,081	(2,091,686)

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Capital Outlay	2,705,767	614,081	(2,091,686)
Total Expenditures	2,705,767	614,081	(2,091,686)

**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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
Property Taxes	383,049	383,049	100%	1,520	487,370	474,708	97%
Local Sources	6,301	6,301	100%	-	-	35,015	
Intermediate Sources	154	154	100%	-	79	382	483%
Total Revenues	389,504	389,504	100%	1,520	487,449	510,105	33560%
Expenditures							
Debt Service	380,219	380,219	100%	411,952	411,952	411,339	100%
Total Expenditures	380,219	380,219	100%	411,952	411,952	411,339	100%
Other Sources (Uses)							
Transfer Out	-	-		(30,000)	(30,000)	(15,000)	50%
Total Other Sources (Uses)	-	-		(30,000)	(30,000)	(15,000)	50%
Change in Fund Balance	9,285	9,285		(440,432)	45,497	83,766	
Fund Balance - Beginning	912	912		10,198	10,198	10,198	
Fund Balance - Ending	10,198	10,198		(430,234)	55,695	93,964	

YTD Revenues	FY 2022-23	FY 2023-24	Variance
Property Taxes	383,049	474,708	91,659
Local Sources	6,301	35,015	28,713
Intermediate Sources	154	382	228
Total Revenues	389,504	510,105	120,601

YTD Expenditures	FY 2022-23	FY 2023-24	Variance
Debt Service	380,219	411,339	31,120
Total Expenditures	380,219	411,339	31,120

**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 Jun 30 2023	% of YE Actuals	Current Budget	Projected Actual	Year to Date Jun 30 2024	% of Budgeted
Revenues							
Local Sources	29,427	29,427	100%	-	-	-	
Total Revenues	29,427	29,427	100%	-	-	-	
Expenditures							
Purchased Services	-	-		-	-	-	
Total Expenditures	-	-		-	-	-	
Change in Fund Balance	29,427	29,427		-	-	-	
Fund Balance - Beginning	25,873	25,873		-	55,301	55,301	
Fund Balance - Ending	55,301	55,301		-	55,301	55,301	
			YTD Revenues	FY 2022-23	FY 2023-24	Variance	
			Local Sources	29,427	-	(29,427)	
			Total Revenues	29,427	-	(29,427)	

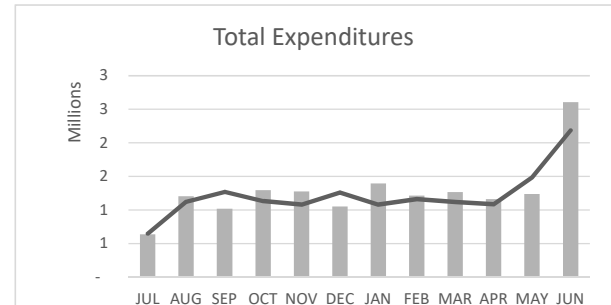
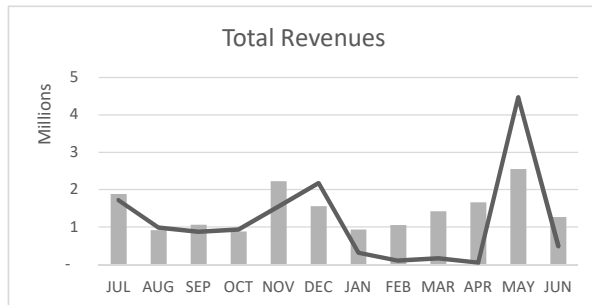
FUND 01: GENERAL FUND
Revenues and Expenditures by Month

FY 2022-2023	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Revenues													
Property Taxes	6,974	4,560	5,351	2,792	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	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,718,202	982,155	874,520	936,139	1,553,216	2,176,278	319,818	106,735	160,263	47,976	4,472,614	486,493	13,834,411

Expenditures													
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
Total Expenditures	648,766	1,122,143	1,272,346	1,135,709	1,080,586	1,263,797	1,083,210	1,162,302	1,121,572	1,086,135	1,487,628	2,187,154	14,651,346

FY 2023-2024	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Revenues													
Property Taxes	-	4,554	5,245	3,068	1,216,279	665,944	26,727	13,971	54,390	9,380	4,015	49,039	2,052,613
State School Fund	1,741,617	870,286	870,286	870,286	870,286	870,286	870,379	870,379	870,379	1,182,045	1,472,142	(1,582)	11,356,790
Local Sources	15,182	8,937	190,378	5,401	136,094	4,541	2,413	97,787	229,161	3,474	742,769	256,142	1,692,278
Intermediate Sources	-	419	-	-	442	-	-	458	-	421,708	403	-	423,431
State Sources	83,719	10,527	-	-	1,991	20,355	31,772	72,152	267,239	38,095	330,684	45,277	901,811
Federal Sources	46,713	19,826	-	-	-	-	-	-	-	9,297	-	-	75,836
Other Sources	-	-	-	-	-	-	-	-	-	-	-	922,843	922,843
Total Revenues	1,887,231	914,549	1,065,909	878,756	2,225,092	1,561,126	931,291	1,054,748	1,421,169	1,663,999	2,550,013	1,271,719	16,502,759

Expenditures													
Salaries	136,188	573,919	614,420	752,648	585,282	588,668	577,738	567,174	606,253	552,190	790,967	1,133,373	7,478,819
Associated Payroll	129,094	349,918	259,895	406,417	367,125	340,009	344,563	354,190	370,091	335,543	350,601	582,898	4,190,343
Purchased Services	154,774	131,430	52,826	93,970	218,835	82,694	228,761	192,228	204,204	218,158	77,954	233,267	1,889,100
Supplies & Materials	94,851	101,003	53,690	38,748	62,762	29,320	16,261	69,658	56,578	18,644	(22,053)	18,483	537,945
Capital Outlay	16,826	-	-	1,383	15,228	4,930	-	7,981	-	8,867	-	570,219	625,433
Debt Service	47,866	42,415	4,168	4,168	10,443	4,168	4,168	20,437	24,217	21,457	40,443	22,069	246,019
Other Objects	59,897	5,589	35,290	587	14,608	3,470	224,217	4,074	5,887	6,001	1,023	48,233	408,878
Total Expenditures	639,496	1,204,274	1,020,289	1,297,920	1,274,282	1,053,258	1,395,708	1,215,741	1,267,232	1,160,861	1,238,936	2,608,541	15,376,537

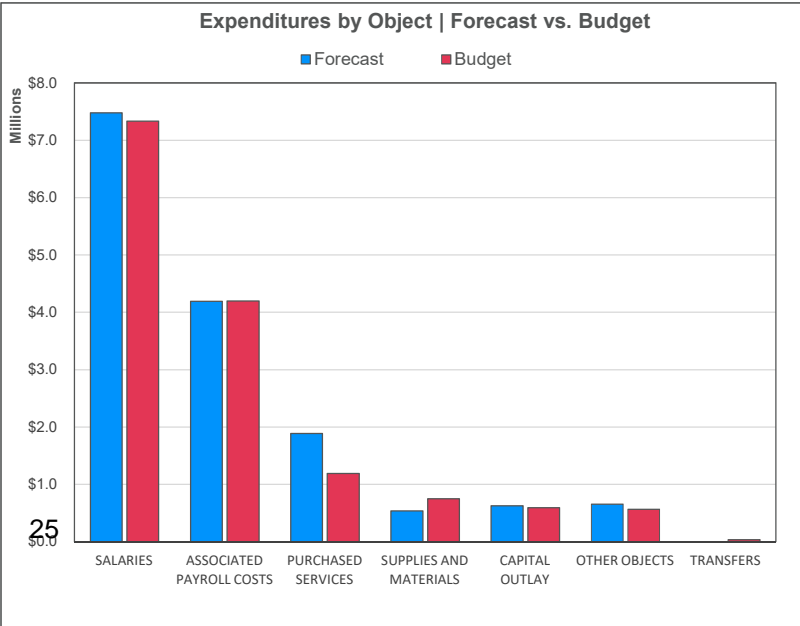
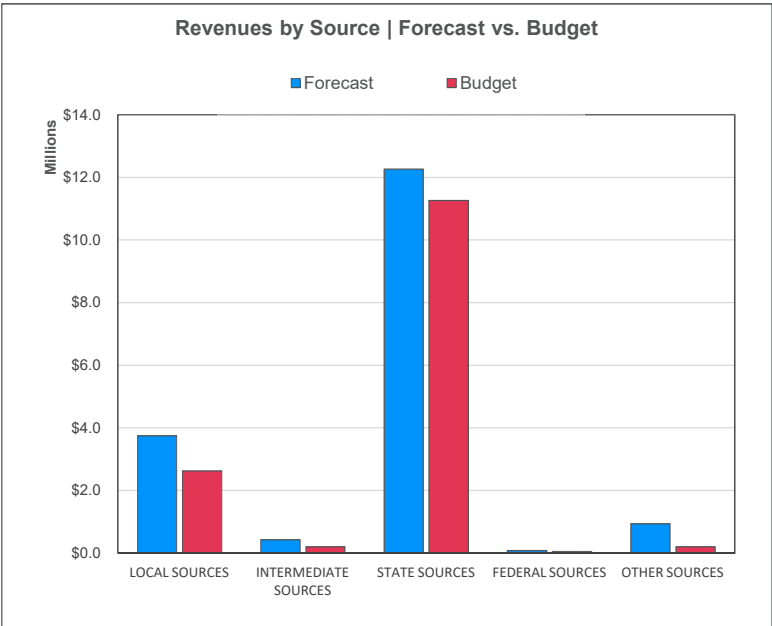


Corbett School District 39

001 General Fund | Financial Projection by Object

For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 2,499,349	\$ 2,618,744	\$ 3,744,892	143.00%	\$ -	3,744,892
Intermediate Sources	201,787	201,200	423,431	210.45%	-	423,431
State Sources	11,055,804	11,263,961	12,258,601	108.83%	-	12,258,601
Federal Sources	77,471	49,172	75,836	154.23%	-	75,836
Other Sources	-	201,000	937,843	466.59%	-	937,843
Total Operating Revenues	\$ 13,834,411	\$ 14,334,077	\$ 17,440,602	121.67%	\$ -	17,440,602
Beginning Fund Balance	1,305,723	435,447	435,447	100.00%	-	435,447
TOTAL RESOURCES	\$ 15,140,134	\$ 14,769,524	\$ 17,876,050	121.03%	\$ -	17,876,050
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 7,185,099	\$ 7,332,368	\$ 7,478,819	102.00%	\$ -	7,478,819
Associated Payroll Costs	4,496,958	4,196,579	4,190,343	99.85%	-	4,190,343
Purchased Services	1,696,210	1,190,187	1,889,100	158.72%	-	1,889,100
Supplies and Materials	648,896	747,647	537,945	71.95%	-	537,945
Capital Outlay	65,080	591,000	625,433	105.83%	-	625,433
Other Objects	559,104	564,051	654,897	116.11%	-	654,897
Transfers	53,340	35,000	-	0.00%	-	-
Total Operating Expenditures	\$ 14,704,687	\$ 14,656,832	\$ 15,376,537	104.91%	\$ -	15,376,537
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	112,692	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 14,704,687	\$ 14,769,524	\$ 15,376,537	104.11%	\$ -	15,376,537
TOTAL SURPLUS/(DEFICIT)	\$ 435,447	\$ -	\$ 2,499,512		\$ -	2,499,512



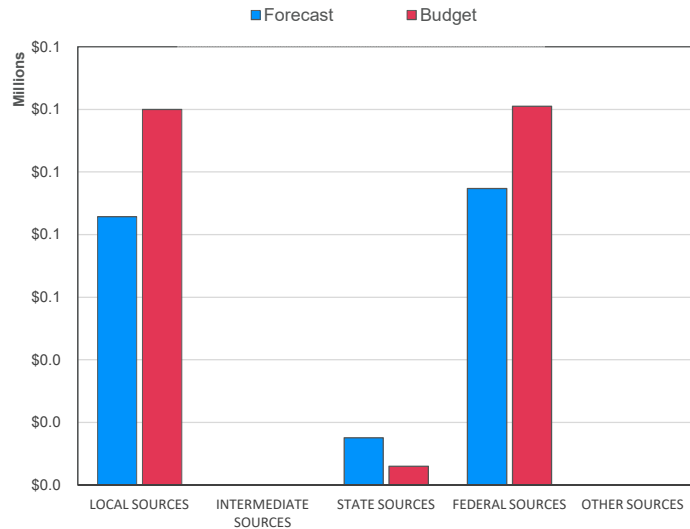
Corbett School District 39

002 Food Service | Financial Projection by Object

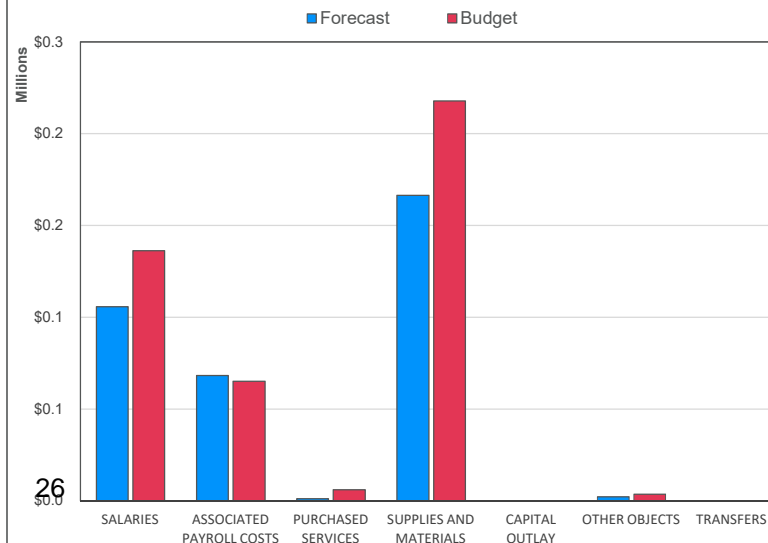
For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 84,208	\$ 120,000	\$ 85,746	71.45%	\$ -	\$ 85,746
Intermediate Sources	-	-	-	0.00%	-	-
State Sources	20,760	6,000	15,139	252.31%	-	15,139
Federal Sources	187,737	121,000	94,688	78.25%	-	94,688
Other Sources	53,340	-	-	0.00%	-	-
Total Operating Revenues	\$ 346,046	\$ 247,000	\$ 195,572	79.18%	\$ -	\$ 195,572
Beginning Fund Balance	65,284	61,058	61,058	100.00%	-	61,058
TOTAL RESOURCES	\$ 411,330	\$ 308,058	\$ 256,630	83.31%	\$ -	\$ 256,630
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 98,661	\$ 136,223	\$ 105,712	77.60%	\$ -	\$ 105,712
Associated Payroll Costs	66,281	65,125	68,174	104.68%	-	68,174
Purchased Services	36,753	6,000	1,167	19.44%	-	1,167
Supplies and Materials	147,077	217,862	166,319	76.34%	-	166,319
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	1,500	3,500	2,093	59.80%	-	2,093
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 350,272	\$ 428,710	\$ 343,464	80.12%	\$ -	\$ 343,464
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	(120,652)	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 350,272	\$ 308,058	\$ 343,464	111.49%	\$ -	\$ 343,464
TOTAL SURPLUS / (DEFICIT)	\$ 61,058	\$ -	\$ (86,834)		\$ -	\$ (86,834)

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget



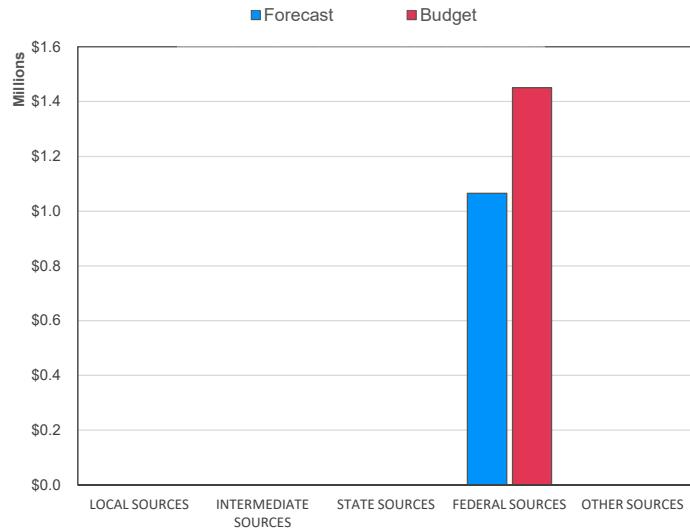
Corbett School District 39

003 Federal Funds | Financial Projection by Object

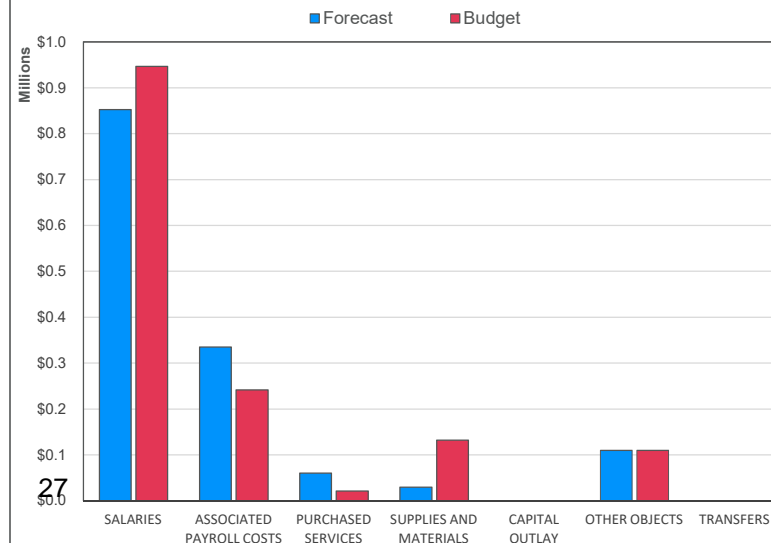
For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	-	-	-	0.00%	-	-
State Sources	-	-	-	0.00%	-	-
Federal Sources	441,244	1,450,425	1,064,553	73.40%	-	1,064,553
Other Sources	429,683	-	-	0.00%	-	-
Total Operating Revenues	\$ 870,926	\$ 1,450,425	\$ 1,064,553	73.40%	\$ -	\$ 1,064,553
Beginning Fund Balance	8,401	(582,795)	(582,795)	100.00%	-	(582,795)
TOTAL RESOURCES	\$ 879,328	\$ 867,630	\$ 481,758	55.53%	\$ -	\$ 481,758
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 501,406	\$ 946,264	\$ 852,448	90.09%	\$ -	\$ 852,448
Associated Payroll Costs	179,437	241,490	334,911	138.69%	-	334,911
Purchased Services	272,312	21,119	60,404	286.02%	-	60,404
Supplies and Materials	34,277	132,152	29,193	22.09%	-	29,193
Capital Outlay	429,683	-	-	0.00%	-	-
Other Objects	45,008	109,400	109,842	100.40%	-	109,842
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 1,462,122	\$ 1,450,425	\$ 1,386,798	95.61%	\$ -	\$ 1,386,798
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	(582,795)	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 1,462,122	\$ 867,630	\$ 1,386,798	159.84%	\$ -	\$ 1,386,798
TOTAL SURPLUS / (DEFICIT)	\$ (582,795)	\$ 0	\$ (905,040)		\$ -	\$ (905,040)

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget



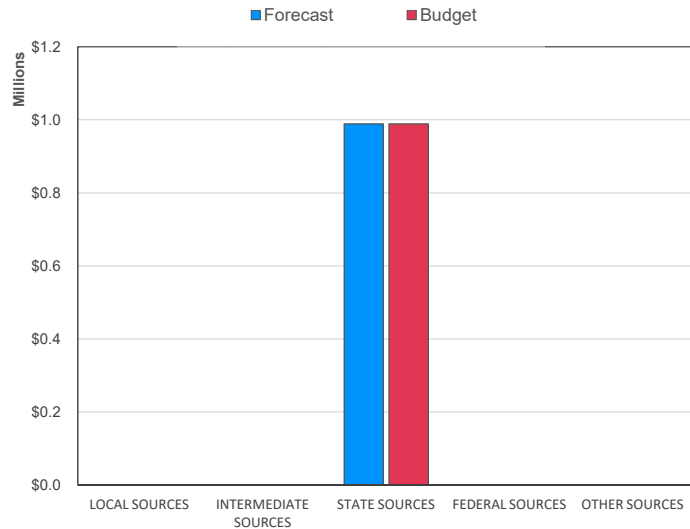
Corbett School District 39

004 Student Investment Account | Financial Projection by Object

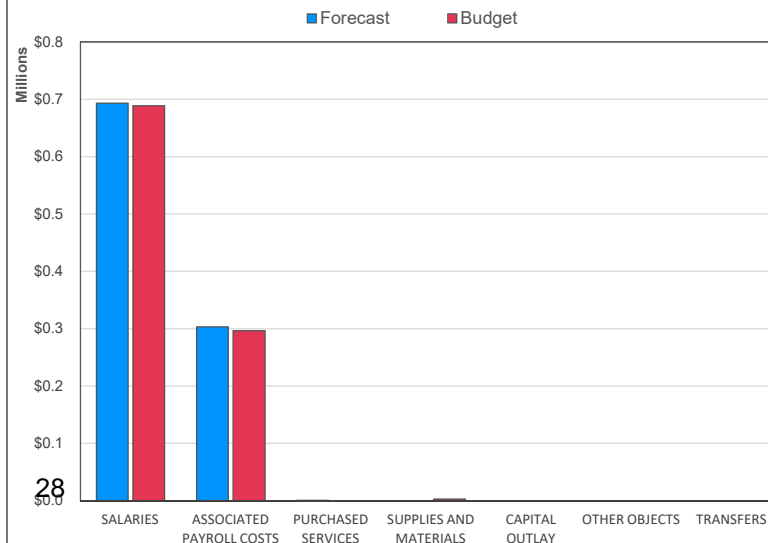
For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	-	-	-	0.00%	-	-
State Sources	850,796	988,604	988,603	100.00%	-	988,603
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	-	-	0.00%	-	-
Total Operating Revenues	\$ 850,796	\$ 988,604	\$ 988,603	100.00%	\$ -	\$ 988,603
Beginning Fund Balance	-	-	-	0.00%	-	-
TOTAL RESOURCES	\$ 850,796	\$ 988,604	\$ 988,603	100.00%	\$ -	\$ 988,603
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ 574,433	\$ 688,877	\$ 692,922	100.59%	\$ -	\$ 692,922
Associated Payroll Costs	269,012	296,663	302,881	102.10%	-	302,881
Purchased Services	7,350	-	290	0.00%	-	290
Supplies and Materials	(0)	3,064	-	0.00%	-	-
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	1	-	-	0.00%	-	-
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 850,796	\$ 988,604	\$ 996,092	100.76%	\$ -	\$ 996,092
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	-	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 850,796	\$ 988,604	\$ 996,092	100.76%	\$ -	\$ 996,092
TOTAL SURPLUS / (DEFICIT)	\$ -	\$ -	(7,489)		\$ -	(7,489)

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget

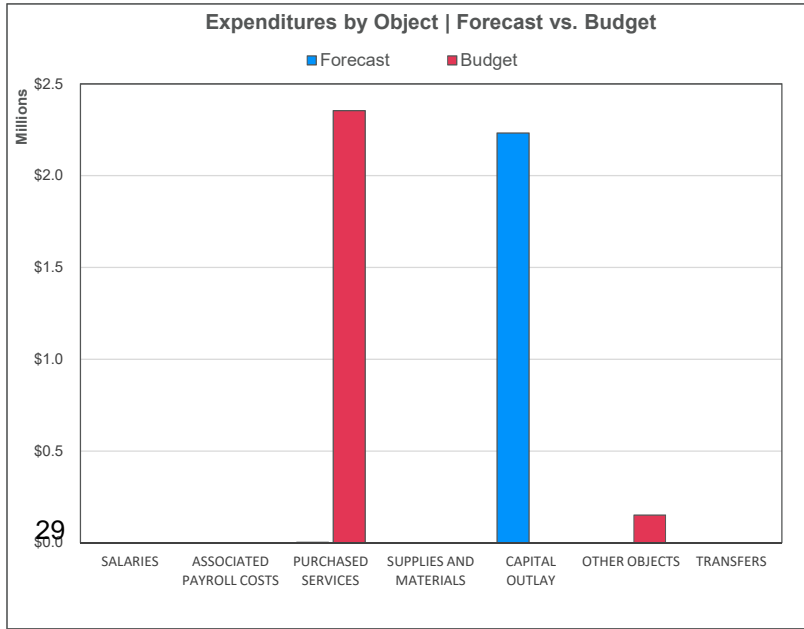
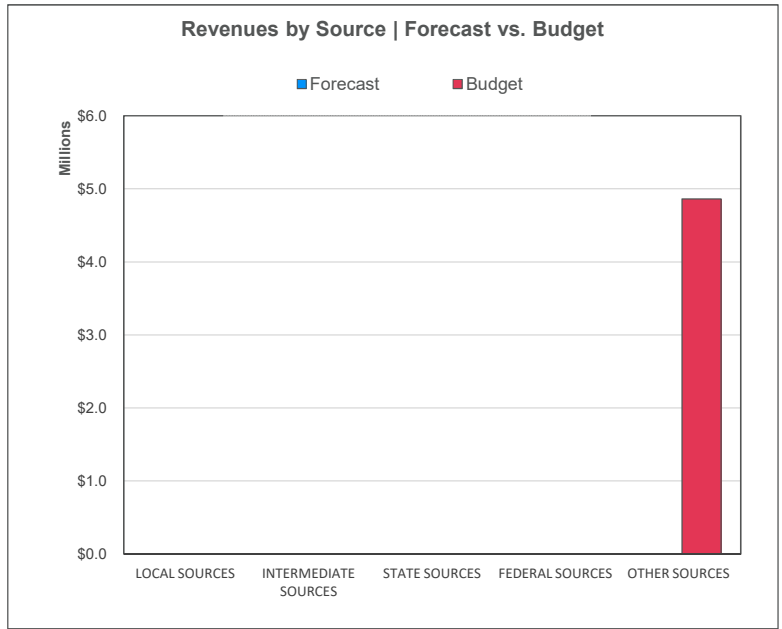


Corbett School District 39

008 Full Faith & Credit 2020 | Financial Projection by Object

For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	-	-	-	0.00%	-	-
State Sources	20,905	-	-	0.00%	-	-
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	4,860,000	-	0.00%	-	-
Total Operating Revenues	\$ 20,905	\$ 4,860,000	\$ -	0.00%	\$ -	\$ -
Beginning Fund Balance	2,353,262	2,233,285	2,233,285	100.00%	-	2,233,285
TOTAL RESOURCES	\$ 2,374,167	\$ 7,093,285	\$ 2,233,285	31.48%	\$ -	\$ 2,233,285
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Associated Payroll Costs	-	-	-	0.00%	-	-
Purchased Services	-	2,355,000	429	0.02%	-	429
Supplies and Materials	-	-	-	0.00%	-	-
Capital Outlay	140,882	-	2,232,856	0.00%	-	2,232,856
Other Objects	-	150,000	-	0.00%	-	-
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 140,882	\$ 2,505,000	\$ 2,233,285	89.15%	\$ -	\$ 2,233,285
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	4,588,285	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 140,882	\$ 7,093,285	\$ 2,233,285	31.48%	\$ -	\$ 2,233,285
TOTAL SURPLUS / (DEFICIT)	\$ 2,233,285	\$ -	\$ -		\$ -	\$ -

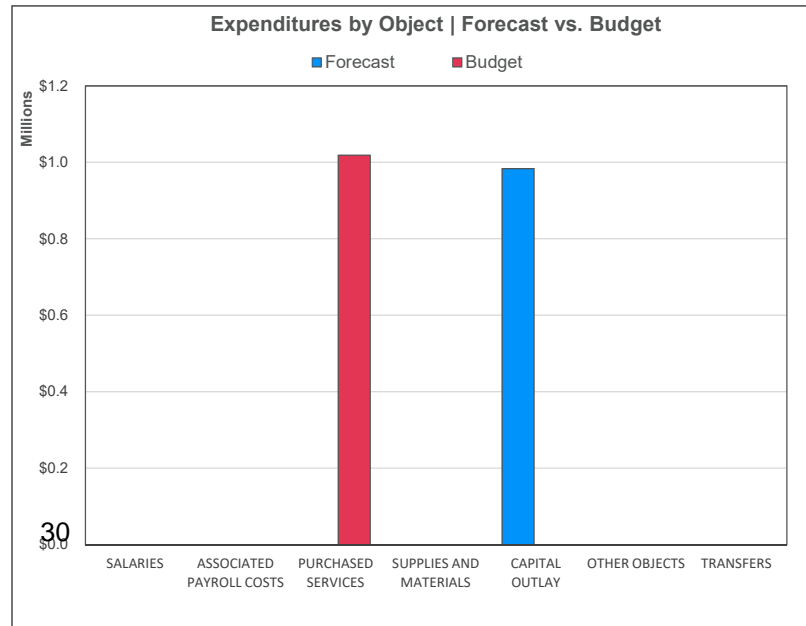
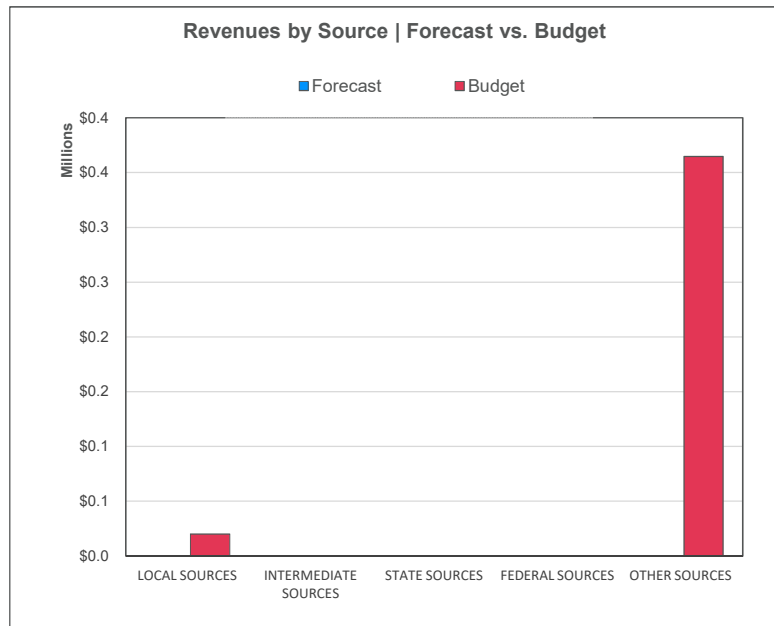


Corbett School District 39

009 GO Bond 2021 | Financial Projection by Object

For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 25,969	\$ 20,000	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	178	-	-	0.00%	-	-
State Sources	-	-	-	0.00%	-	-
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	364,665	-	0.00%	-	-
Total Operating Revenues	\$ 26,146	\$ 384,665	\$ -	0.00%	\$ -	\$ -
Beginning Fund Balance	998,897	1,002,252	1,002,252	100.00%	-	1,002,252
TOTAL RESOURCES	\$ 1,025,044	\$ 1,386,917	\$ 1,002,252	72.26%	\$ -	\$ 1,002,252
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Associated Payroll Costs	-	-	-	0.00%	-	-
Purchased Services	-	1,019,000	-	0.00%	-	-
Supplies and Materials	-	-	-	0.00%	-	-
Capital Outlay	22,791	-	983,673	0.00%	-	983,673
Other Objects	-	-	-	0.00%	-	-
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 22,791	\$ 1,019,000	\$ 983,673	96.53%	\$ -	\$ 983,673
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	367,917	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 22,791	\$ 1,386,917	\$ 983,673	70.93%	\$ -	\$ 983,673
TOTAL SURPLUS / (DEFICIT)	\$ 1,002,252	\$ -	\$ 18,579		\$ -	\$ 18,579



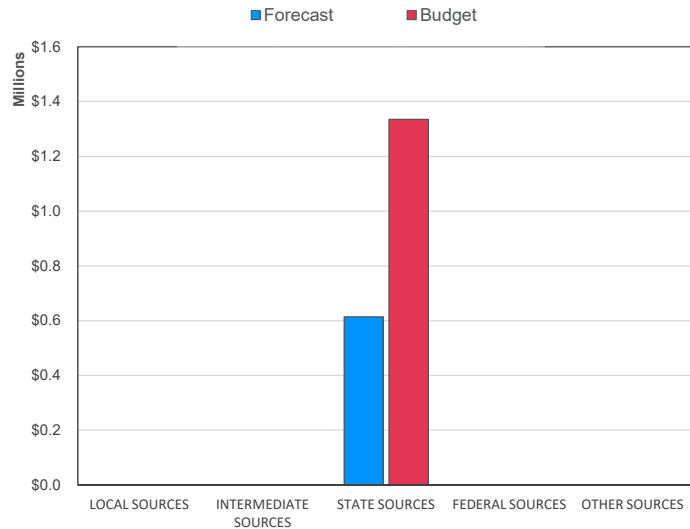
Corbett School District 39

010 OSCIM Matching Grant | Financial Projection by Object

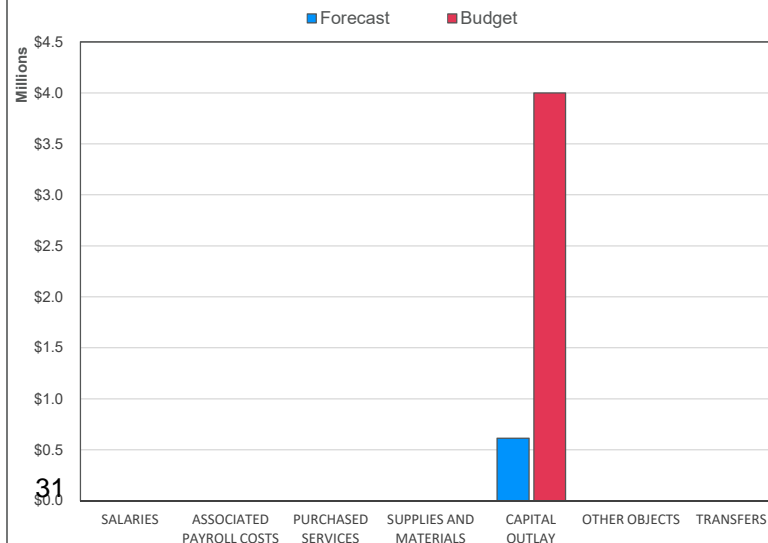
For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	-	-	-	0.00%	-	-
State Sources	2,705,767	1,335,164	614,081	45.99%	-	614,081
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	-	-	0.00%	-	-
Total Operating Revenues	\$ 2,705,767	\$ 1,335,164	\$ 614,081	45.99%	\$ -	\$ 614,081
Beginning Fund Balance	-	-	-	0.00%	-	-
TOTAL RESOURCES	\$ 2,705,767	\$ 1,335,164	\$ 614,081	45.99%	\$ -	\$ 614,081
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Associated Payroll Costs	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-
Supplies and Materials	-	-	-	0.00%	-	-
Capital Outlay	2,705,767	4,000,000	614,081	15.35%	-	614,081
Other Objects	-	-	-	0.00%	-	-
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ 2,705,767	\$ 4,000,000	\$ 614,081	15.35%	\$ -	\$ 614,081
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	(2,664,836)	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 2,705,767	\$ 1,335,164	\$ 614,081	45.99%	\$ -	\$ 614,081
TOTAL SURPLUS / (DEFICIT)	\$ -	\$ -	\$ -		\$ -	\$ -

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget



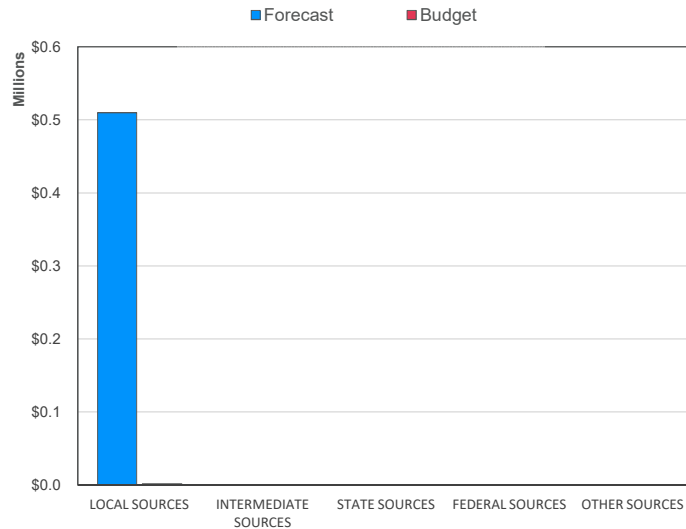
Corbett School District 39

011 GO Bond Debt Service | Financial Projection by Object

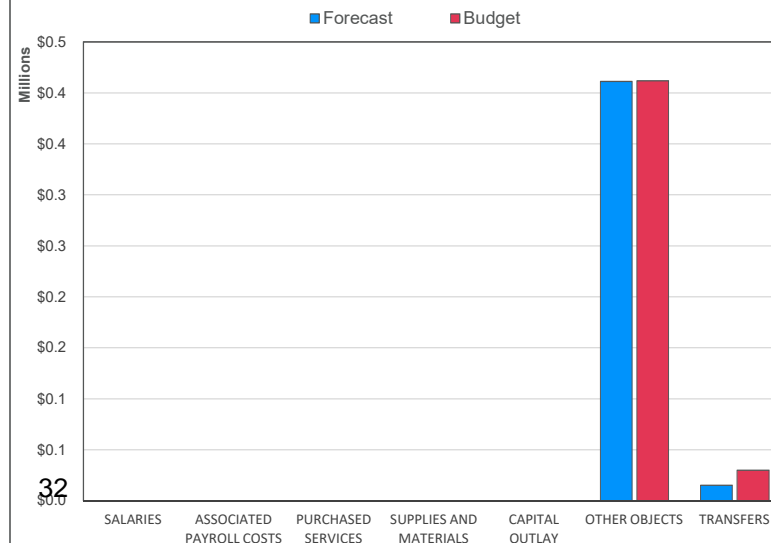
For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 389,350	\$ 1,520	\$ 509,723	33534.42%	\$ -	\$ 509,723
Intermediate Sources	154	-	382	0.00%	-	382
State Sources	-	-	-	0.00%	-	-
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	-	-	0.00%	-	-
Total Operating Revenues	\$ 389,504	\$ 1,520	\$ 510,105	33559.54%	\$ -	\$ 510,105
Beginning Fund Balance	912	10,198	10,198	100.00%	-	10,198
TOTAL RESOURCES	\$ 390,416	\$ 11,718	\$ 520,303	4440.20%	\$ -	\$ 520,303
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Associated Payroll Costs	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-
Supplies and Materials	-	-	-	0.00%	-	-
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	380,219	411,952	411,339	99.85%	-	411,339
Transfers	-	30,000	15,000	50.00%	-	15,000
Total Operating Expenditures	\$ 380,219	\$ 441,952	\$ 426,339	96.47%	\$ -	\$ 426,339
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	(430,234)	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ 380,219	\$ 11,718	\$ 426,339	3638.32%	\$ -	\$ 426,339
TOTAL SURPLUS / (DEFICIT)	\$ 10,198	\$ -	\$ 93,964		\$ -	\$ 93,964

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget



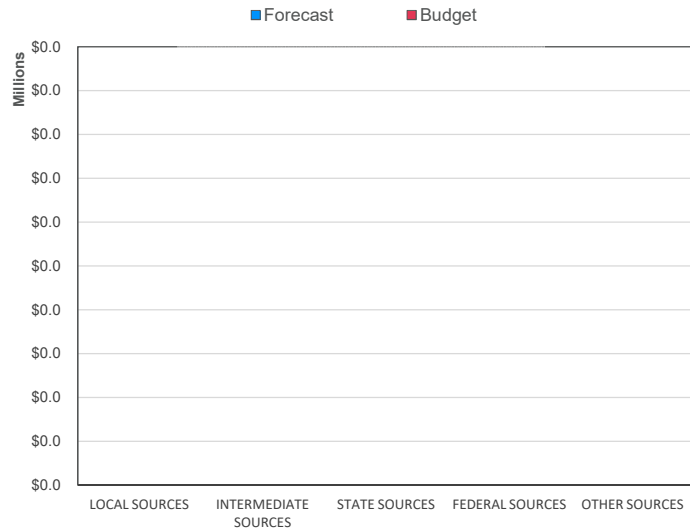
Corbett School District 39

020 Energy Projects Fund | Financial Projection by Object

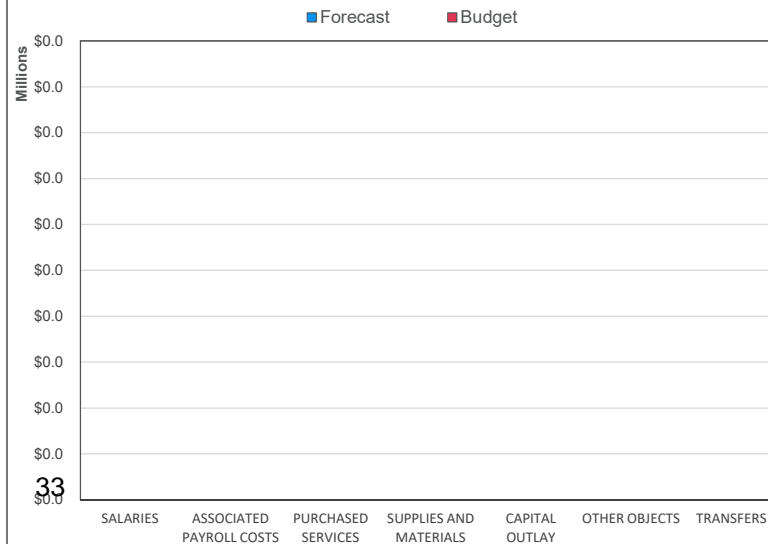
For the Period Ending June 30, 2024

	Prior YTD	Current Year Budget	Current YTD	% of Budget	Add: Projections	Annual Forecast
RESOURCES						
Operating Revenues						
Local Sources	\$ 29,427	\$ -	\$ -	0.00%	\$ -	\$ -
Intermediate Sources	-	-	-	0.00%	-	-
State Sources	-	-	-	0.00%	-	-
Federal Sources	-	-	-	0.00%	-	-
Other Sources	-	-	-	0.00%	-	-
Total Operating Revenues	\$ 29,427	\$ -	\$ -	0.00%	\$ -	\$ -
Beginning Fund Balance	25,873	55,301	55,301	100.00%	-	55,301
TOTAL RESOURCES	\$ 55,301	\$ 55,301	\$ 55,301	100.00%	\$ -	\$ 55,301
REQUIREMENTS						
Operating Expenditures						
Salaries	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Associated Payroll Costs	-	-	-	0.00%	-	-
Purchased Services	-	-	-	0.00%	-	-
Supplies and Materials	-	-	-	0.00%	-	-
Capital Outlay	-	-	-	0.00%	-	-
Other Objects	-	-	-	0.00%	-	-
Transfers	-	-	-	0.00%	-	-
Total Operating Expenditures	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Contingencies	-	-	-	0.00%	-	-
Unappropriated Ending Fund Balance	-	55,301	-	0.00%	-	-
TOTAL REQUIREMENTS	\$ -	\$ 55,301	\$ -	0.00%	\$ -	\$ -
TOTAL SURPLUS / (DEFICIT)	\$ 55,301	\$ -	\$ 55,301		\$ -	\$ 55,301

Revenues by Source | Forecast vs. Budget



Expenditures by Object | Forecast vs. Budget



OSBA Model Sample Policy

Code: DGA
Adopted:

Revised

Authorized Signatures

The Board will, at its annual organizational meeting following July 1 or at other times deemed necessary by the Board, authorize the district clerk and/or deputy clerk or other individuals designated by the superintendent to sign district checks. The Board may authorize the use of facsimile signatures by those persons authorized to sign district checks.

END OF POLICY

Legal Reference(s):

[ORS 294.120](#)

[ORS 328.441](#)

[ORS 328.445](#)

OSBA Model Sample Policy

Recommended

Code: DBK-AR
Revised/Reviewed:

Budget Transfer Authority

1. The Budget Transfer Request form will be filed in the business office with a second copy being forwarded to the originating department after final approval.
2. All Budget Transfer Request forms, when completed and approved by administrators and/or department directors, will be forwarded to the business manager for review. A determination will be made if funds are available for transfer (i.e., outstanding encumbrances or low fund balance).
3. All requests will be forwarded to the superintendent for approval. A resolution will be prepared for Board consideration.
4. The completed and approved Budget Transfer Request form will accompany the resolution and upon affirmative action by the Board, be signed by the superintendent.
5. The business manager will process the transfer upon receipt of the approved request from the superintendent.

BUDGET TRANSFER REQUEST

Date _____

Fund	Function	Object	Building	Area	Decrease	Increase

Explanation of Request (Statement of need and purpose.)

Requested by

Approved: Administrator and/or
 Department Director

Reviewed:

 Business Manager

Approval:

 Superintendent/Clerk

Corbett School District 39

Code: DFA-AR
Revised/Reviewed: 6/21/06; 8/18/21
Orig. Code(s): DFA-AR

✓
But recommend
Deputy Clerk
or Business Manager

Investment of Funds

These regulations are issued for the guidance of the portfolio manager in the day-to-day operation of the investment program.

These regulations apply to activities of the portfolio manager with regard to investing the financial assets of all excess funds of the district including the General Fund, Special Revenue Funds, Capital Project Funds, Internal Services Funds and any and all Trust and Agency Funds under the control and direction of the district.

The portfolio manager will routinely and actively monitor the contents of the investment portfolio, the available markets and the relative values of competing investments and will adjust the portfolio accordingly. The portfolio manager, acting in accordance with these procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported as soon as practical and that appropriate action is taken to control adverse developments.

All investments will be carried at cost. Gains or losses from investments will be credited or charged to investment income at the time of sale. Premiums or discounts on securities may be amortized over the life of the security.

Diversification of Maturity

1. The district shall attempt, to the maximum extent possible, to match investment maturity schedules with anticipated cash flow requirements. In no event, unless specifically matched to specific requirements such as bond sinking funds or reserves, will the district invest in securities having a maturity more than 18 months from the date of purchase.
2. Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs.
3. In determining the amount of excess funds available for investment purposes, the portfolio manager will maintain cash flow projections and schedules as well as a historical record of expenditures and receipts. These forecasts and schedules will be reviewed and updated as required to reflect actual conditions as they exist.

Qualified Institutions for Investment Purchases

1. The district shall evaluate each financial institution (as used herein, the term is meant to include brokers/dealers) from whom it purchases investments as to financial soundness at least once annually. Investigation may include review of the most recent Consolidated Report of Condition ("call" report), rating reports, financial statements as well as analysis of the particular institution's management, profitability, capitalization and asset quality.

2. Any financial institution with whom the district wishes to do business shall provide financial data at the request of the portfolio manager. The information will be reviewed by the portfolio manager who will decide on the soundness of the institution before adding that institution to those that are on the approved qualified institution list for the district. The district reserves the right to be selective and to add or delete institutions from the approved list at will.
3. The portfolio manager will maintain a qualified institution list. A financial institution must be on this approved list prior to transacting any business with the district. A basic requirement for inclusion on the approved listing is a capital adequacy ratio in excess of 120 percent (1.2 to 1).
4. All approved financial institutions must be chartered in Oregon and insured by either the Federal Deposit Insurance Corporation (FDIC).
5. Brokers or dealers not affiliated with a bank shall have offices located in Oregon, be classified as reporting dealers affiliated with the New York Federal Reserve Bank as primary dealers, or be required to meet capital adequacy requirements.

Diversification of Instrument of Investment

1. The portfolio manager will diversify the investment portfolio to avoid incurring unreasonable risks inherent in overinvesting in specific instruments, individual institutions or maturities.
2. Time certificates of deposit: In purchasing a time certificate of deposit (TCD), the portfolio manager will not invest an amount which is more than 10 percent of the total deposits of any single institution. As required by Oregon Revised Statutes, the portfolio manager will be responsible to ensure that a Certificate of Participation has been presented by the issuing institution to cover any outstanding TCD above the statutory level of insurance provided by FDIC. The district will always require full collateralization on all TCD investments.
3. Banker's acceptances: All banker's acceptances (BA's) will be purchased from an Oregon chartered financial institution.
4. Repurchase Agreements: All repurchase agreements will be collateralized 110 percent by U.S. Government or Agency obligations. All collateral will be held by third party safekeeping. A signed repurchase agreement will be obtained from the issuing institution.
5. U.S. Treasury Obligations: No limits on purchase.
6. U.S. Government Agency Securities: No limits on purchases other than limit on concentration of 25 percent in any one type issue.
7. Local Government Investment Pool (LGIP): The LGIP limits investment to accounts not to exceed the inflation-adjusted maximum under Oregon Revised Statute (ORS) 294.810. Other than this limitation, there is no limit to the amount that can be invested in the pool, although the pool does not collateralize or deliver investment instruments.
8. Diversification Guidelines: Investments will be consistent with statutory requirements under ORS 294.035 and Oregon Short Term Fund rules and recommendations.

Corbett School District 39

Code: DLC-AR
Revised/Reviewed: 1/27/99; 8/18/21
Orig. Code: DLC-AR

Recommend

Expense Reimbursement

The following guidelines shall be applied for expenses incurred by district employees.

1. Expenses reimbursement* for district required professional growth activities:

Registration:	full cost
Books/materials:	full cost
Lodging:	actual cost
Meals:	\$35 per day <i>IRS standards</i>
Transportation:	parking: full cost
	mileage: IRS mileage rate or cheapest alternate form of transportation

GSA Standard Rates

*All district required professional growth activities shall be paid the last business day prior to the activity.

2. Expense reimbursement for district approved optional professional growth activities.

Registration:	full cost
Lodging:	actual cost
Meals:	\$35 per day <i>IRS standards</i>
Transportation:	mileage: IRS mileage rate outside of Multnomah County (no reimbursement for travel inside the county)

GSA Standard Rates

All requests for professional growth expenses must be approved by the superintendent at least one week prior to the activity.

All requests shall be subject to administrative approval and availability of funds.