

Agenda

1. **Call the Supplemental Budget Hearing to Order.**
Presenter: John Nelson, Chair
 - a. Public Comments on the Supplemental Budget for the Kurtz Gym Seismic Retrofit Grant.
2. **Adjourn the Supplemental Budget Hearing.**
3. **Call Regular School Board Meeting to Order**
Presenter: John Nelson, Chair
4. **Review / Revision of the Agenda**
5. **District Mission / Vision Statement**
6. **Student / Staff Recognition**
7. **Student Representative Reports**
8. **Comments from the Audience about Non Agenda Items**
9. **Consent Agenda**
 - a. School Board Meeting Minutes from January 13th, 2021.
 - b. School Board Executive Session minutes from January 21st, 2021.
 - c. School Board Work Session/Executive Session Meeting Minutes from January 22nd, 2021.
 - d. School Board Special Meeting Minutes from February 1st, 2021.
 - e. School Board Work Session/Executive Session Minutes from December 30th, 2020
 - f. Licensed Contract Renewals for the 2021-2022 school year
 - g. Personnel Report
10. **Board Action Calendar - Review**

11. **Board Discussion around Legislative Advocacy**

12. **Proposal for launching Renaming Schools, Programs and Properties Advisory Committee**

Presenter: Dawn Rasmussen, Rebecca Thistlethwaite and Solea Kabakov, Directors
13. **School Board Sub Committee Reports**
 - a. **D21 Education Foundation** - Director Thistlethwaite
 - b. **Community Outreach Team** - Director Rasmussen
 - c. **Wellness Committee** - Director Richardson
 - d. **Building / Facilities Report** - Director Jones
 - e. **District Equity Committee** - Vice Chair Aparicio
 - f. **Wasco County Forest Collaborative** - Chair Nelson

14. **New Business:**

- a. **Action Item:** *Solea Kabakov, Zone 5, has tendered her resignation as a school board member effective February 19th, 2021. As per School Board Policy BBC: Board Member Resignation, the school board will announce the resignation and declare a vacancy for the Zone 5 position.*
- b. **Presentations / Reports:**
 1. **Presentation:** Mosier Community School Annual Report (for the 2019-2020 school year)
Presenter: Janet Carter, Asst Principal / Dean of Students
 - a. **Action Item:** Approve the MCS Annual Report as presented.
Presenter: Janet Carter, Asst Principal / Dean of Students
 2. **Presentation:** Columbia Gorge ESD Resolution Services & Local Service Plan for 2021-2022
Presenter: Pat Sublette, ESD Superintendent
 - a. **Action Item:** Adopt Resolution #20-21-12: Columbia Gorge ESD Resolution Services and Local Service Plan for 2021-2022
Presenter: Pat Sublette, ESD Superintendent
 3. **Superintendent's Report**
 - a. **Update on Schools:**
 - b. **Action Item:** Adopt the 2021-2022 School Calendar as presented.
 - c. **Action Item:** Nonresident Release Requests - 2021-2022 school year
 4. **Chief Financial Officer's Report**
 - a. **Action Item:** Resolution #20-21-03.02 - Resolution Making Appropriations State of Oregon (Business Oregon Commission) Seismic Rehabilitation Grant
 - b. **Action Item:** Appoint the following Budget Committee Members as presented.
 - c. **Financial Statements:**
 - d. **Student Enrollment:**
 5. **Board Attorney's Report**

15. **Discussion / Action Items:**

16. **1st Reading on School Board Policies** (*informational only*):

17. **2nd Reading / Adoption on School Board Policies** (*action required*):

- a. **JBB:** Educational Equity

18. **Informational Only:**

19. **Adjourn the Regular School Board Meeting**



North Wasco County School District
Licensed Employees - Contract Extension, Renewals and Non-Renewals
February 25, 2021

The Board of Education is requested to approve the Superintendent’s recommendations on contract extensions, probationary contracts, initial contracts and non-renewal of contracts.

- 1. The Superintendent requests 2nd year probationary contract extensions for licensed administrators listed below for the period of July 1, 2021 to June 30, 2022:**

Last Name	First Name	Building
N/A		

- 2. The Superintendent requests 3rd year probationary contract extension for the licensed administrator below for the period of July 1, 2021 to June 30, 2022.**

Last Name	First Name	Building
Dowsett	Carol	Colonel Wright Elementary School

- 3. The Superintendent requests an initial 3-year contract for the licensed administrator below for the period of July 1, 2021 to June 30, 2024.**

Last Name	First Name	Building
Gurczynski	Julie	The Dalles Middle School
Williams	Phillip	The Dalles High School

- 4. The Superintendent requests contract extensions for licensed administrators listed below for the period of July 1, 2020 to June 30, 2023:**

Last Name	First Name	Building
Evans	Kurt	The Dalles High School
Harris	Sandy	The Dalles Middle School
Peters	Theresa	Dry Hollow Elementary School
Snodgrass	Jary	District Student Services

- 5. The Superintendent requests 2nd year probationary contract renewal for licensed teachers listed below for the period of July 1, 2021 to June 30, 2022:**

Last Name	First Name	Building
LaLonde	Andrea	Chenowith Elementary School
Reyes-Montes	Susana	Chenowith Elementary School
Ramsey	Destin	Colonel Wright Elementary School
Scott	Ann	Colonel Wright Elementary School
Timmons	Abigail	Colonel Wright Elementary School
Lisbin	Ashley	Dry Hollow Elementary School

Last Name	First Name	Building
Chitwood	Zane	The Dalles Middle School
Erickson	Cory	The Dalles Middle School
Hughitt	Brian	The Dalles Middle School
Moreno	Amanda	The Dalles Middle School
Campagna	Emily	The Dalles High School
Hill	Naomi	The Dalles High School
Hochstetler	Clara	The Dalles High School
MacSwain	Raquel	The Dalles High School
Furth	Gina	Wahtonka Campus

6. The Superintendent requests 3rd year probationary contract renewal for licensed teachers listed below for the period of July 1, 2021 to June 30, 2022:

Last Name	First Name	Building
Felt	Ami	Chenowith Elementary School
Rafferty	Jeannine	Chenowith Elementary School
Tate	Jennifer	Chenowith Elementary School
Geary	Janell	Colonel Wright Elementary School
Dobo	Annika	Dry Hollow Elementary School
Hernandez	Katelyn	Dry Hollow Elementary School
Heying	Melissa	Dry Hollow Elementary School
Stott	Rhonda	Dry Hollow Elementary School
Beitey	Sean	The Dalles Middle School
Carlson Cook	Autumn	The Dalles Middle School
Deis	Megan	The Dalles Middle School
Sletmoe	Sheila	The Dalles Middle School
Steen	Taylor	The Dalles Middle School
Wright-Rendon	Desirae	The Dalles Middle School
Gouge	Daunte	The Dalles High School
Kelly	Micilin	The Dalles High School
Klebes	Krystal	The Dalles High School
Meeuwesen	Kelly	The Dalles High School
Myers	Dan	The Dalles High School
Smith	Dena	The Dalles High School
Webber	Charles	The Dalles High School
Willis	Kara	The Dalles High School

7. The Superintendent requests approval for the offering of an initial 2 year contract for licensed teachers listed below for the period of July 1, 2021 to June 30, 2023:

Last Name	First Name	Building
Vaught	Jennifer	Colonel Wright Elementary School
Fekete	Sean	The Dalles Middle School
Johnson	Tori	The Dalles Middle School
Kramer	Alexander	The Dalles Middle School
Larsen	Lise	The Dalles Middle School
Newhall	Peter	The Dalles Middle School
Rowland	Jordan	The Dalles Middle School

Last Name	First Name	Building
Kranzley	Jonathan	The Dalles High School
Codding	Andrew	NORCOR

8. The Superintendent requests contract extensions for licensed teachers listed below for the period of July 1, 2021 to June 30, 2023:

Last Name	First Name	Building
Anderson	Sandra	Chenowith Elementary School
Anthony	Nicholas	Chenowith Elementary School
Beane Kelly	Mairead	Chenowith Elementary School
Bergemann	Jennifer	Chenowith Elementary School
Clower	Janohn	Chenowith Elementary School
Cramer	Tina	Chenowith Elementary School
Dye	Jessica	Chenowith Elementary School
Erickson	Paula	Chenowith Elementary School
Ford	Judith	Chenowith Elementary School
Harris	Susan	Chenowith Elementary School
Kamimae	Lucinda	Chenowith Elementary School
Lynch	Kassee	Chenowith Elementary School
McClure	Carolyn	Chenowith Elementary School
Mounsey	Emily	Chenowith Elementary School
Ortega	Shawna	Chenowith Elementary School
Parker	Corin	Chenowith Elementary School
Peters	Erin	Chenowith Elementary School
Shortt	Janice	Chenowith Elementary School
Stutzman	Kirky	Chenowith Elementary School
Sullivan	Kimberly	Chenowith Elementary School
Tenneson	Samantha	Chenowith Elementary School
Tyree	Mary	Chenowith Elementary School
Agra	Eliane	Colonel Wright Elementary School
Brown	Sandra	Colonel Wright Elementary School
Bustos	Janet	Colonel Wright Elementary School
Chance	Steven	Colonel Wright Elementary School
Conklin	Thomas	Colonel Wright Elementary School
Cyphers	Erin	Colonel Wright Elementary School
Harwood	Ramona	Colonel Wright Elementary School
Heigert	Merissa	Colonel Wright Elementary School
Huskey	Yvonne	Colonel Wright Elementary School
Ketchum	Jodi	Colonel Wright Elementary School
Middleton	Courtney	Colonel Wright Elementary School
Powell	Judy	Colonel Wright Elementary School
Robertson	Calum	Colonel Wright Elementary School
Ashbaugh	Joy	Dry Hollow Elementary School
Bickle	Melissa	Dry Hollow Elementary School
Burleson	Darby	Dry Hollow Elementary School
Cyphers	Abigail	Dry Hollow Elementary School
Durham	Sarah	Dry Hollow Elementary School

Last Name	First Name	Building
Eddy	Julie	Dry Hollow Elementary School
Elliott	Hailey	Dry Hollow Elementary School
Granville-Taylor	Kimberly	Dry Hollow Elementary School
Hammel	Sarah	Dry Hollow Elementary School
Howell	Mia	Dry Hollow Elementary School
Kiser	Courtney	Dry Hollow Elementary School
Loyd	Autumn	Dry Hollow Elementary School
Lenardson	Mindy	Dry Hollow Elementary School
McCollum	Leah	Dry Hollow Elementary School
Meyers	Kimberly	Dry Hollow Elementary School
Mitchell	Weslee	Dry Hollow Elementary School
Ortega	Katie	Dry Hollow Elementary School
Ramsey	Kevin	Dry Hollow Elementary School
Robertson	Diana	Dry Hollow Elementary School
Runyon	JR	Dry Hollow Elementary School
Schwartz	Amy	Dry Hollow Elementary School
Stewart	Emily	Dry Hollow Elementary School
Welk	Tess	Dry Hollow Elementary School
Brown	Kaitlin	The Dalles Middle School
Carrell	Laura	The Dalles Middle School
Cates	Michael	The Dalles Middle School
Barrett	Julia	The Dalles Middle School
Barriga	Danielle	The Dalles Middle School
Braun	George	The Dalles Middle School
DeLeon	Kelly	The Dalles Middle School
Galt	Kate	The Dalles Middle School
Haight	Robin	The Dalles Middle School
Rector	Val	The Dalles Middle School
Richardson	Tom	The Dalles Middle School
Ritchie	Carol	The Dalles Middle School
Robbins	Kara	The Dalles Middle School
Shortt	Derek	The Dalles Middle School
Smutz	Kelly	The Dalles Middle School
Stahly	Cassandra	The Dalles Middle School
Sullivan	Leslie	The Dalles Middle School
Alsheimer	Taylor	The Dalles High School
Brady	Philip	The Dalles High School
Browning	Lowry	The Dalles High School
Commerford	Mary Jo	The Dalles High School
Curtis	Kendra	The Dalles High School
Dorzab	Erich	The Dalles High School
Gibson	Wayne	The Dalles High School
Greeley	Brian	The Dalles High School
Haight	Ty	The Dalles High School
Hughes	Andrew	The Dalles High School

Last Name	First Name	Building
Hutchinson	Joan	The Dalles High School
Johnsen	Robyn	The Dalles High School
Kiser	Kimberly	The Dalles High School
Lin	Benjamin	The Dalles High School
Long	Paula	The Dalles High School
McIntire	Julie	The Dalles High School
Miller	Garth	The Dalles High School
Neal	Leanne	The Dalles High School
Nesbit	Margaret	The Dalles High School
Pearson	Jill	The Dalles High School
Quinlivan	Aimee	The Dalles High School
Raffensperger	Susan	The Dalles High School
Recksiek	Pete	The Dalles High School
Rice	Cheryl	The Dalles High School
Rundell	Ajay	The Dalles High School
Snodgrass	Mary	The Dalles High School
Taylor	James	The Dalles High School
Taylor	Yvonne	The Dalles High School
Telles	Daniel	The Dalles High School
Tonn	Colby	The Dalles High School
Toole	Meranda	The Dalles High School
Trainer	Dwight	The Dalles High School
Hampton	Amy	Wahtonka Campus
Johnsen	Laurie	Wahtonka Campus
Toole	CJ	District Behavior Specialist
Little	Sonja	District TAG Coordinator
Mahn	Kathy	Mosier Community School

9. The Superintendent requests non extension for licensed teachers listed below:

Last Name	First Name	Building
Macnab	Shea	The Dalles High School

10. The Superintendent advises the Board of the expiration of the following Temporary Contracts that will end June 30, 2021.

Last Name	First Name	Building
Brown	Marcy	Chenowith Elementary School
Datta	Shudhi	The Dalles High School
Dill	Morgan	The Dalles Middle School

ANNOUNCEMENTS RELATING TO LICENSED PERSONNEL

11. The Superintendent announces the employment status of the following Child Development Specialist for the 2021-2022 School Year:

Last Name	First Name	Building
Abrams	Jacob	Dry Hollow Elementary School

Last Name	First Name	Building
Ownby	Sarah	The Dalles Middle School

12. The Superintendent announces the employment status of the following Speech Language Pathologists and Physical Therapists for the 2021-2022 School Year:

Last Name	First Name	Building
Collins	Michael	District Speech Pathologist
DePriest	Caroll	District Speech Pathologist
Capra	Amy	District Speech Pathologist
Stanton	Laurie	District Speech Pathologist
Blizzard	Amy	District Speech Pathologist
Steele	Sharon	Physical Therapist (.80 FTE)
Durham	Elena	Occupational Therapist

North Wasco County School District

Human Resource Office • Brian Schimel - Director
3632 West 10th Street • The Dalles, Oregon 97058 • (541) 506-3420

PERSONNEL CHANGES AND VACANCIES School Board Meeting – February 25, 2021 *Current as of – February 18, 2021*

Reference ORS 332.505 (2b) A District Board may employ personnel, including teachers and administrators, necessary to carry out the duties and powers of the board and fix the duties, terms and conditions of employment and the compensation.

Licensed Staff – New Hires

NAME	POSITION	BUILDING	COMMENTS
N/A			

Licensed Staff – Internal Transfer and or Hires

NAME	CURRENT BUILDING AND ASSIGNMENT	NEW BUILDING AND ASSIGNMENT
N/A		

Licensed Staff – Resignation/Retirements/Separation of Employment

NAME	POSITION	BUILDING	COMMENTS
N/A			

Licensed Staff – Request for Leave of Absence

NAME	POSITION	BUILDING	COMMENTS
N/A			

Administrative Staff – New Hires

NAME	POSITION	BUILDING	COMMENTS
N/A			

Administrative Staff – Internal Transfer and or Hires

NAME	CURRENT BUILDING AND ASSIGNMENT	NEW BUILDING AND ASSIGNMENT
Phil Williams	TDHS-Vice Principal	CES-Interim Principal-Began February 17, 2021

Administrative Staff – Resignation/Retirements/Separation of Employment

NAME	POSITION	BUILDING	COMMENTS
Monica Darnall	Principal	CES	Resigning June 30, 2021

Please Note: The following information regarding ESP employment is presented to the Board for purposes of (Information Only) and requires no action.

ESP Staff – New Hires – No Action Required

NAME	POSITION	BUILDING	COMMENTS
Miriam Torres Valdes	Nutrition I	TDMS	Began January 19, 2021
Ambrielle Feil	Educational Asst III-SLC	CES	Began February 8, 2021
Joe Martin	Educational Asst II-NORCOR/Alt Ed	TDHS	Begins February 22, 2021

ESP Staff – Transfers and Internal Hires – No Action Required

NAME	POSITION	COMMENTS
Bitna Kim	Nutrition I	Moved from TDMS to CWE

ESP Staff – Request for Leave of Absence – No Action Required

NAME	POSITION	BUILDING	COMMENTS
N/A			

ESP Staff – Resignation/Retirements/Separation of Employment – No Action Required

NAME	POSITION	BUILDING	COMMENTS
Claudia Silva	Secretary V-Lead	CES	Resigning June 18, 2021

Confidential Staff – New Hires – No Action Required

NAME	POSITION	BUILDING	COMMENTS
N/A			

Confidential Staff – Resignation/Retirements/Separation of Employment – No Action Required

NAME	POSITION	BUILDING	COMMENTS
N/A			

Coaching Staff – New Hires – No Action Required

NAME	POSITION	BUILDING	COMMENTS
N/A			

Coaching Staff – Resignations/Separation of Employment – No Action Required

NAME	POSITION	BUILDING	COMMENTS
N/A			

Advertised Vacancies

Position	HRS/FTE	Building	Close Date	Comments
Educational Assistant III-SPED	7.5 Hrs	District Wide	Open Until Filled	Advertised
Substitute Bus Driver (Pool)	Substitute	Transportation	Open Until Filled	Advertised
Bus Driver-Regular Route	5 Hrs	Transportation	3/2/2021	Asvertised
District Courier/Maintenance I	8 Hrs	Operations	Open Until Filled	Advertised
Educational Assistant I-Duty Assistant	3.75	CWE	Open Until Filled	Advertised
Maintenance I-Temporary	8 Hrs	Operations	Open Until Filled	Advertised
Nutrition Services I-TDMS	3.75 Hrs	TDMS	Open Until Filled	Advertised
Secretary III-Athletics	8 Hrs	TDHS	2/19/2021	Advertised
Bilingual Family Liaison	8 Hrs	District Wide	Open Until Filled	Advertised
Educational Assistant III-SELA	7.5 Hrs	DHE	Open Until Filled	Advertised
Educational Assistant II	7.5 Hrs	District Wide	Open Until Filled	Advertised
Secretary V	8 Hrs	CES	Open Until Filled	Advertised
Assistant Cheer Coach	Seasonal	TDHS	Open Until Filled	Advertised
Head Coach-Cross Country	Seasonal	TDHS	Open Until Filled	Advertised
Assistant Football Coach	Seasonal	TDHS	Open Until Filled	Advertised

**North Wasco County
School District 21**

Code: **BBC**
Adopted: 6/27/96
Revised/Readopted: 1/14/04; 10/22/15
Orig. Code(s): BBC

Board Member Resignation

The Board believes that any citizen who files and seeks election or appointment to the Board should do so with full knowledge of and appreciation for the investment in time, effort and dedication expected of all Board members, and that the citizen's intent to serve reflects intention to serve a full term of office.

When a member decides to terminate service, the Board requests earliest possible notification of intent to resign so the Board may plan for the continuity of Board business. A verbal resignation made to the Board chair will be considered official unless a written statement to the contrary is made within three business days.

The Board will announce the resignation and declare the vacancy at its next regular meeting.

The Board will determine the procedures to be used in filling the vacancy. The Board may begin a replacement process and select a successor prior to the effective date of resignation; however, the actual appointment shall not be made before the resignation date.

END OF POLICY

Legal Reference(s):

[ORS 236.320](#)

[ORS 236.325](#)

[ORS 332.030](#)

Cross Reference(s):

BBE - Vacancies on the Board

**North Wasco County
School District 21**

Code: **BBE**
Adopted: 10/22/15

Vacancies on the Board

Vacancies will be filled through Board appointment. The Board appointee must be a legally registered voter and a resident within the district for one year immediately preceding the appointment and a resident of the zone from which the vacancy has occurred. If the vacancy occurs in a zone, the Board shall advertise for a 20-day period to find an eligible resident from the same zone. If an eligible zone resident cannot be found, the Board shall appoint one of the eligible residents from the district.

Board elections are held every odd-numbered year which for the purposes of this policy are termed “election” years. The appointee:

1. Will serve until June 30 following the next “election,” at which time the individual elected in May of that year will fill the remaining portion of an unexpired term or serve a full four-year term; or
2. Will serve until June 30 of a subsequent “election” year if the vacancy occurs after the filing date in an “election” year.

A Board member so elected as a replacement will serve the remaining year(s) of the term of office of the Board member being replaced.

Upon appointment by the Board, the newly appointed Board member(s) will be sworn and seated immediately.

If the offices of a majority of Board members are vacant at the same time, the directors of the Columbia Gorge Education Service District shall appoint persons to fill the vacancies from qualified district voters.

END OF POLICY

Legal Reference(s):

[ORS 249.865 to -249.877](#)
[ORS 255.245](#)

[ORS 255.335](#)
[ORS 332.030](#)

[ORS 332.122](#)
[ORS 332.124](#)

Cross Reference(s):

BBC - Board Member Resignation
BBD - Board Member Removal from Office

2019-2020 ANNUAL REPORT



A K-8 Public Charter School



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Mission Statement



Fostering independent learning and citizenship, in partnership with and for the benefit of, our Mosier Community. Students will become global citizens who analyze their work in a critical and equitable manner, while respecting the richness and diversity of all living things.

Objectives:

1. MCS will offer a personalized education with an engaging and challenging curriculum in partnership with the community.
2. MCS students will develop an enthusiasm for lifelong learning and will participate in the world around them.
3. MCS will follow the core values of the school.
4. MCS will practice behavior that promotes emotional, social, and physical well-being in our school, community, and which demonstrates respect for diversity.
5. MCS will be proficient or advanced in the standard as measured by the Oregon state assessments.

Core Values

CORE VALUES of MOSIER COMMUNITY SCHOOL

Adopted by the MCS Board of Directors on December 4, 2019

MULTI-AGE LEARNING ENVIRONMENT

We believe students in multi-age environments are able to visualize a path of progression which allows them to explore their next steps of learning at their own developmental pace. This leads to an ever-expanding horizon which is not limited to age or grade expectations.

FLEXIBLE SKILL LEVEL CORE INSTRUCTION

We support the value of differentiated instruction for all learners. We assess student abilities regularly to ascertain continued growth and to determine whether current placement is appropriate. We believe that students learn best when they are placed in small groups determined by ability.

RELATIONSHIPS

We foster supportive relationships to build a safe, engaging, and inclusive school community in which all students have a sense of belonging. Students are encouraged to collaborate and compromise to reach consensus. Respecting and promoting citizenship, confidentiality, and individual dignity are essential for creating positive relationships.

RIGOR

We set high expectations of growth for all students to develop academic excellence, and achieve their maximum potential. We continually monitor and adjust the educational instruction to incorporate new learning.

RELEVANCE

Multi-disciplinary learning allows students to create connections, find significance, and prepare for future challenges. Integrated learning allows students to make connections between multiple subjects which will encompass the arts, sciences and core curriculum. Thematic units, in conjunction with, place-based and inquiry-based learning creates relevance for students and encourages differentiated learning. We believe in learning subjects in depth to enhance student success in educational challenges.

RECOGNITION OF SUCCESS

We value and honor individual growth and achievement in educational excellence as vehicles to acknowledge and motivate learners. Recognition is a step toward developing intrinsic learning patterns.

WELLNESS

We develop strong, healthy minds and bodies. We choose to teach and develop healthy social and emotional behaviors within the school community. Good nutrition, exercise and balanced mental health are important values for students and adults, which we believe to be a foundation for educational success.

SUPPORTIVE COMMUNITY

We seek to work collaboratively and respectfully within the school and our local community. We support Mosier Community School by embracing the Core Values and using them to guide our educational practice, learning, and growth. We value and encourage participation from our local community.

ENROLLMENT

Enrollment characteristics for the K-8 Mosier Community School are reflected below.

Class Size - June 2020

Grade	KG	1	2	3	4	5	6	7	8	Total
Students	30	19	20	17	21	27	25	13	16	188

Enrollment Characteristics

<i>Characteristic</i>	<i>Median Class Size</i>	<i>Economically Disadvantaged</i>	<i>Students with Disabilities</i>	<i>English Language Learners</i>	<i>Regular Attendees</i>	<i>Received required Immunizations</i>
Percentage of Students	K-5 - 19 6-8 - 18	41.5%	11.9%	13%	93.1%	90%

Mosier Community School's enrollment in June of 2019 was 188, or 85% of capacity. Of our 188 students, 59% are White, 33.5% are Hispanic/Latino, 6% are multi-racial, 1% are Black/African American, .5% Asian, and 0% American Indian/Alaska Native.

These population dynamics reflect a student population that continues to trend more racially

diverse each year, which is more in line with the population characteristics district-wide.

43% of our students are from Mosier, 54% are from The Dalles, and 3% reside in Hood River.

In 2019-2020, 44% of the students at MCS received free or reduced breakfast and lunch.

ACADEMICS and ACHIEVEMENT

Mosier Community School continues to provide exceptional interactive instruction for all students. We are currently reviewing, researching, and implementing revised curricula.

Multiage Education

In 2020-21, Mosier Community School will implement multiage education at all grades. Educational research continues to show the many advantages for students in a multiage environment. In an effort to properly support our teachers for multiage education, MCS has taken several proactive measures. For example, our teachers were provided the opportunity to visit outstanding multiage schools, visit with their teachers and principals and learn more about teaching in multiage classrooms. Some of our teachers visited Corbett Elementary School while others visited Emerson Charter School in Portland earlier this school year.

In addition, our grades K-5 teachers received training in how to teach Reading and Writing in a multiage environment. This Literacy training was provided by representatives of our Benchmark Literacy curriculum. Further Professional Development for teaching in multiage classrooms will continue during the 20-21 school year.

Professional Development

Effective schools possess a strong culture of learning - learning for the adults in the school as well as the students. The key component of powerful adult learning is regular and ongoing Professional Development - those days set aside where teachers and administrators can focus on acquiring new knowledge and skills that translate into improved student outcomes.

During the 2019-20 school year, teachers and administrators at MCS used their Professional Development days for that very purpose - to learn new skills that would help students learn at higher levels. The following information illustrates how we used our Professional Development Days throughout the academic year.

Friday, September 20

Teachers and Administrators collectively reviewed student achievement data from the previous year which included a review of SBAC Scores. Professional discussions were held regarding what the data told us about student achievement and possible courses of action to take to improve those outcomes.

Review of student data caused the teachers to agree that a coherent Math curriculum in grades K-8 would be an important step to take to address declining student scores in Math. It was decided a Math

Committee would be formed to investigate various Math curricula during the year. The Math Committee would make a recommendation to the Board at its May meeting about which Math Curriculum to purchase.

Vicki Chambers, our Professional Development consultant, was present and participated in these discussions.

Friday, October 11

Teachers and Administrators collectively set grade level growth goals for the 19-20 school year in ELA and Math based on a thorough review of all student data. Year long Professional Development needs for teachers and administrators were established. Members of the K-8 Math Committee were chosen and a schedule of committee meetings was determined. The newly formed School Growth Committee gave an update of their work to date. An agenda was set for December 13 P.D. which will include Vicki Chambers presenting on Math Problem Solving Strategies.

Friday, December 13

The focus for this day was on using Math Problem Solving Strategies in the classroom. Teachers were exposed to new instructional strategies for Math and the training was done by Vicki Chambers. Opportunities were provided for teachers to discuss how to implement these new strategies. The afternoon was used for a Benchmark Literacy Webinar.

Friday, January 17

A presentation was made by Kate Cannon and Natalie Wilt, Kindergarten teachers, about Kindergarten Math Problem Solving Strategies. Vick Chambers, our Professional Developer, provided training to our teachers about Student Engagement Strategies for the remainder of the morning, The afternoon included an update on our Student Success Act work as well as Benchmark Literacy training for teachers.

Friday, February 7

We began the day by having Teachers review and update their Unit Designs from the December 13 P.D. and discussions were held about that work. Vicki Chambers, our Professional Developer, provided further training about Student Engagement Strategies. Updates were provided Teachers about the work of the Math Committee and the Student Success Act Application process. The afternoon was devoted to a presentation by people representing the Ready Math curriculum.

Friday, April 10

The last scheduled P.D. Day was cancelled due to the Coronavirus.

Student Support

During the 2019-20 school year, MCS continued the Multi-Tiered System of Support as a key step in helping our school to continue to grow to support all students. During the 2019-20 school year, MCS entered into its second year as partners with District 21, to continue the grant from the Oregon Dept of

Ed in implementing a Multi-Tiered System of Support. The second year of implementation (2019-20) focused on behavior support interventions while successive years will focus on reading (2020-21) and math (2021-22) interventions. All systems designed will be shared with the District per the grant. MCS is also working closely with the Columbia Gorge ESD in the grant's implementation. During the 2019-20 school year implementation included:

- Creation of new position (Assistant Principal/Dean of Students) to manage the Multi-Tiered Systems of Support and provide higher level interventions.
- Implementation of School Wide Intervention System (SWIS) data gathering software to track interventions.
- Continuation of all school staff (teaching and non-teaching) in Tier 1 intervention model (The Responsive Classroom).
- Continuation of implementation of a Multi-Tiered System of Support model to gather data, determine interventions to meet student needs, and track the efficacy of intervention through SWIS Data System.

Project and Place-Based Instruction

During the 2019-20 school year MCS students and teachers continued the school's commitment to Place-Based Learning. All students would have continued with Place-Based thematic units during the spring. Because of COVID-19 epidemic, these units were cancelled. This work will continue in 2020-21 with the goal of having curriculum maps in place at the conclusion of the 2020-21 year for use in 2021-22.

Reading

MCS adopted Benchmark Literacy during the 2015-16 school year. The curriculum is used throughout all K-5 classes in the school. Highlights include:

Benchmark Literacy is a research-proven solution aligned to new State Standards and empowers both experienced teachers and beginning teachers with:

- 30 weeks of explicit comprehension-focused lessons for the whole class, small groups, and intervention
- Assessment-driven instruction that is differentiated and includes responding to text
- Gradual release and built-in choice that support student progress and teacher creativity
- Precisely leveled texts for your full range of students, including ELLs and striving readers
- Leveled Reader's Theater and diverse genres that engage students and extend learning
- Research-based resources and professional development that have been proven effective
- Interactive technology that motivates student learning, involvement, and excellence



Mathematics

MCS Teachers and Administrators acknowledged at our first Professional Development Day on September 20 that our school needed a coherent Math curriculum in Grades K-8. Subsequently, a Math Committee was established consisting of Teachers and an Administrator. The Committee met on a regular basis through February to examine the various types of Math curricula available to schools. The ultimate goal of this committee was to make a recommendation to our Board of Directors at its May, 2020 meeting about the Math curriculum that would be most effective for MCS students.

The recommendation to the Board by the Math Committee was to adopt the **Ready Classroom Mathematics** curriculum. The reasons given to the Board for recommending **Ready Classroom Mathematics** included: 1) the curriculum creates an environment where student discussion about Math is a central concept to their understanding of Math concepts, 2) the curriculum uses research-based practice opportunities to help students remember Math skills long after they take the test, 3) the curriculum provides for more Math instruction and practice and less testing.

It is important to note that MCS Teachers will receive effective professional development before school starts in the Fall about how to use the Math curriculum in their classrooms.

Smarter Balanced Assessments

These were not conducted this year due to COVID-19.

Behavior Management/Discipline

During the 2019-20 school year, with the help of a grant from the Department of Education, MCS continued the implementation of a Multi-Tiered System of Support model to provide myriad support for struggling students. Changes have continued with a Tier 1 intervention model (Responsive Classroom), and systematic interventions for students of higher needs including data gathering and analysis at each step. MCS added an Assistant Principal/Dean of Students position, in part to address behavior and discipline issues.

MCS' 2019-20 school discipline data:

Out of School Suspension: 10.5
In-School Suspensions: 2.5
Bus Referrals: 11



CLUBS and ACTIVITIES

Mosier Community School has a very strong after school club program which included the following during the 2019-2020 school year:

- Primary Science Club
- Makers Club (4-8)
- Little Engineers (K-1)
- Costume Club
- Drama Club
- Stage Craft Club
- Homework Clubs
- Garden Club
- Robotics Clubs
- Choir
- RPG Club
- Mosier Tigers Soccer Club

Other enrichment activities include:

- Winter Drama Performance
- Oregon Battle of the Books
- K-5 Student Council
- Middle School Student Council
- Noches Familiares
- 6th Grade Outdoor School
- MCS Spirit Weeks
- Dia de los Muertos-all school project and celebration

Field Trips were limited this year, due to COVID-19

Several Portland theater performances, Johnson Livestock Ranch, the pumpkin patch, Swim Lessons for 1st Grade Students and Drano Lake/ fish hatchery for salmon release for 4th and 5th Grade Students.

Special Events

Portland Opera to Go Performance, Pegasus Puppet Theater Show, Annual MCS Alumni Thanksgiving Lunch, Take Back Your Voice Motivational Assembly, Middle School Dances, Robbi Hall Kumalo Assembly for Black History Month.



STAFFING

Jay Kosik	Executive Director/Principal
Janet Carter	Assistant Principal/Dean of Students
Linda Shames	Business Manager
Susan Vallie	Executive Secretary
Stephanie Kime	Receptionist

Kathryn Doyne	Primary Instructor - Kindergarten
Natalie Wilt	Primary Instructor - Kindergarten
Jennifer Greer	Primary Instructor - 1st Grade
Desirae Bellairs and Sondra Brownstein	Junior Instructor - 2nd
Scott Schauer	Junior Instructor - 3rd Grade
Ryan Campbell	Senior Instructor - 4th/5th Grade
Nancy Malitz	Senior Instructor - 4th/5th Grade

Brittany Drewitt	Middle School Math
Jen Scotland	Middle School Science
Nick Wooden	Middle School Humanities

Mareka Lawson	English Language Development
Lisa Stevenson	K-8 PE Teacher/6-8 Health Teacher

Betsy Harmon	Instructional Assistant and Performing Arts Director
Sam Bauc	Instructional Assistant
Sina Bigelow	Instructional Assistant
Trish Rogan	Instructional Assistant
Brenda Profitt	Instructional Assistant

Mitch Leslie	Maintenance
--------------	-------------

Richard Giunchigliani	Cook
Ramona Mittlestadt	Assistant Cook

North Wasco County Employees assigned to MCS

Kathy Mahn	Special Education Instructor
Peggy Wolfe	Title 1
Dina Terry	Instructional Assistant
JoAnne Breckterfield	Instructional Assistant

GOVERNANCE

Through governance and policy setting, the MCS Foundation Board ensures the mission and objectives of the school are fulfilled. The Board is in constant review of all school policies to reflect changes in laws and statutes that impact the school. Board members are elected by a vote of the Foundation membership to serve for a three-year term.

Board Members 2019-20

Thad McCracked, Co-Chair
Marti Severdia, Co-Chair
Laura Kahler, Secretary
Susan Froehlich, Treasurer

Ken Carosella
Carole Dearholt
Susan Witt

Strategic Plan

In the fall of 2016, Mosier Community School embarked on a formal strategic planning process to clarify our purpose, strengthen our organizational capacity, and create a path forward for our school and our community. The plan was adopted by the MCS Foundation Board in April 2017.

Over the next few years we will use this plan to reinforce what makes MCS great, while building our capacity to deliver even higher quality education to our students. The Board invites the entire school community to join us as we work to actualize our vision for an academically vibrant, inclusive school that is relevant to our changing world.

BEST EDUCATION

We are recognized in the region as a leader in outdoor-focused, place-based education.

RIGHT FACILITIES

Our facilities and infrastructure meet health, safety and educational needs of the school.

ENGAGED COMMUNITY

Our parents, alumni, volunteers and community members are warmly embraced into the school community, creating a web of support for carrying out the school's mission.

FINANCIAL SUSTAINABILITY

There is adequate funding to support the school's needs and goals.

EXCELLENCE IN LEADERSHIP

We have staff and volunteers who excel in their roles, are supported in their performance, and fit the evolving needs of the school.

State of the Board 2020
Mosier Community School
May 13, 2020

The board began this past year with adapting administrative roles to best fit current needs and a search for an interim Executive Director. A model of administration was adopted giving Mosier Community School a full time Dean of Students and half time Executive Director. Working with the search firm NextUp Leadership, with the goals of experience and capability in mind, an extensive search was conducted through August to fill the ED position. Jay Kosik was welcomed into that role and has been diligently seeing to the many needs of MCS. Our Dean of Students, Janet Carter, has brought continuity to students and staff alike with her many years of experience at MCS and daily presence.

Throughout the autumn an exploration of how best to restructure the administrative roles at Mosier Community School to create the long term stability we desire for making progress in the Strategic Plan was conducted. Students, parents, teachers and staff, community members and past administrators were asked for their input in this vital question. The preference expressed from each group was for two full time administrators, which the board has since adopted.

Time was invested in delving into the school's core values to ensure they are relevant and showing up in practice, and also to become clear about what is most important to MCS as the search for a long term Executive Director began. NextUp Leadership was again instrumental in guiding through the intricacies of the search process. The board is excited to have Dr. Richard Best bringing his enthusiasm and extensive skills to Mosier Community School!

The renewed focus on the school core values lead to a decision to bolster math and reading/language learning. The math curriculum committee chose Ready Math to use throughout all grade levels to give continuity to the flow of learning. Teachers are getting familiar with the new curriculum now for smooth implementation. Written into our SSI grant application is a reading support specialist to provide the extra help with this foundational building block of lifelong learning. We will also be seeing a return to more multi-age learning--stay tuned to see what that means at MCS as development is ongoing.

Resolution was achieved with former tenant, The Dwelling Station, resulting in MCS returning the former gas station property to nonprofit tax status. Thank you to all who contributed to the heavy lifting and coordination in ensuring this outcome. Facilities committee has been exploring the logistics of future use.

The Mosier Community School financial audit came back clean and we are relatively financially stable at this time. A realistic, responsible and creative budget for the 2020-2021 school year is in the works. We recognize that enrollment must increase and that MCS is looking at some necessary improvements in the near future. Additionally, anticipated SSI funds may be affected by the state obligations during this pandemic as are the state funds MCS receives through District 21.

The future, as complex and unknown as it is for us all right now, is bright at Mosier Community School. The care and commitment of teachers and staff to the learning and development of our children is inspiring. Our sponsor district sees the value in what we do at MCS and the final stages of Charter Agreement renewal are wrapping up to ensure the continued presence of Mosier Community School.

Laura Kahler
Mosier Community School Board

Mosier Community School
1204 1st Street
PO Box 307
Mosier, OR 97040
541.478.3321
www.mosier.k12.or.us



FINANCIALS

(Next Page)

Mosier Community School Foundation, Inc.

Wasco County, Oregon

Annual Financial Report

For the year ended June 30, 2020

Mosier Community School Foundation, Inc.
Annual Financial Report
For the year ended June 30, 2020

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Mosier Community School Foundation, Inc.
Annual Financial Report
For the year ended June 30, 2020

BOARD OF DIRECTORS

<u>NAME</u>	<u>ADDRESS</u>	<u>TERM POSITION</u>	<u>Term</u>
Marti Severdia	4105 Stonegate Dr Hood River, Oregon	Co-Chair	6/30/22
Thad McCracken	2109 Proctor Rd Mosier, Oregon	Co-Chair	6/30/21
Laura Kahler	1820 Mosier Creek Rd Mosier, Oregon	Secretary	6/30/23
Susan Froehlich	302 E 2nd Mosier, Oregon	Treasurer	6/30/22
Carole Dearholt	PO Box 251 Mosier, Oregon	Director	6/30/23
Ken Carosella	1520 E 9th Street The Dalles, Oregon	Director	6/30/22
Susan Witt	1214 Cascade Ave Hood River, Oregon	Director	6/30/20
Jay Kosik	18465 S Winnifred Ave Molalla, OR	Executive Director/Principal	
Susan Vallie	1111 E 11th St The Dalles, Oregon	Executive Secretary	
Linda Shames	3381 Kollas Rd Hood River, Oregon	Business Manager	

Financial Section



FRIEND & REAGAN, P.C.
Certified Public Accountants

305 E. Fifth Street
The Dalles, OR 97058
phone [541] 296.2000
fax [541] 296.5636
www.friendreagan.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Mosier Community School Foundation, Inc.
Mosier, Oregon 97040

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining non-major fund of Mosier Community School Foundation, Inc. as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining non-major funds of Mosier Community School Foundation, Inc., as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7-11 and the schedules on pages 40-41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for

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

Other Information

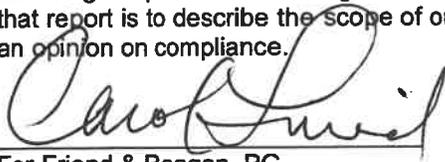
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mosier Community School Foundation Inc.'s basic financial statements. The introductory section and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund financial statements 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has 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 it.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 28, 2020 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Friend & Reagan, PC
The Dalles, OR 97058
December 28, 2020

**Mosier Community School Foundation
Management's Discussion and Analysis
For the year ended June 30, 2020**

As Management of the Mosier Community School Foundation, we offer readers of the Foundation's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- The Mosier Community School Foundation, Inc. has one activity, namely the operation of a charter school known as the Mosier Community School. The North Wasco Unified School District #21 is the sponsoring district of the charter school.
- The Foundation's total net position stood at \$923,326 at year's end. This consists of net investment in capital assets of \$316,816 and unrestricted net position of \$306,510.
- Approximately eighty-nine percent of the Foundation's total annual revenue of \$2,075,065 was obtained from the State School Fund. This money is paid to the school in monthly installments from the sponsoring district. The sponsoring district receives funds from the State School Fund based on the number of students enrolled. The Foundation receives 83% of the per-student funds that the sponsoring district receives from the State.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Foundation's basic financial statements. The Foundation'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 supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Foundation's finances, in a manner similar to a private-sector business. These statements include:

The Statement of Net Position. The statement of net position presents information on all of the assets and liabilities of the Foundation at year end. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Foundation is improving or deteriorating.

The Statement of Activities. The statement of activities presents information showing how the net assets of the Foundation changed over the year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements, the Foundation's activities are shown in one category:

- **Governmental Activities.** All of the Foundation's basic functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities requirements. These activities are primarily financed through Oregon's State School Fund channeled through the sponsoring district, and grants.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements. The fund financial statements provide more detailed information about the Foundation's funds, focusing on its most significant or "major" funds – not the Foundation as a whole. 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 Foundation uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Foundation has three funds, the General fund and 2 special revenue funds (see note 1(b) to the financial statements).

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The Foundation maintains three funds that qualified as a separate fund under GASB 54 at the close of the fiscal year. These included the General fund and two special revenue funds. Information is presented separately in the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General and Private Grants Fund, which are considered to be major funds. Data from the remaining fund is also listed separately since it's the Foundation's only non-major fund. Individual fund data for each fund is provided as supplemental information.

The basic governmental fund financial statements can be found on pages 15 through 19 of this report.

Notes to Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 20 through 38 of this report.

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 Foundation, assets exceeded liabilities by \$923,326 at June 30, 2020. This is a \$120,442 decrease from the previous year. This was almost entirely due to the current year pension expense. The overall operations of the school resulted in an increase in fund balance. There was a slight decrease in State School Fund revenues and an increase in administration personnel, which was anticipated and budgeted for. However, due to the pandemic there were additional decreases in revenue from major fundraising and revenue from

the school lunch program. There were no staff layoffs during the remote learning phase of March through June, but some operational expenditures did go down.

Total Assets: The Foundation has current assets consisting of cash and investments, accounts receivable, and other current assets totaling \$1,940,059 about 76% of total assets. Capital assets, which consist of the School's land, buildings, building improvements, and equipment net of depreciation, total \$616,816 the remaining 24% of total assets.

Deferred Outflows are from the pension contributions after the actuarial measurement date of the PERS net pension liability.

Total Liabilities: The Foundation's liabilities consist of accounts payable and accruals of \$82,913, the majority of which is payroll-related. The other liability is the proportionate share of the PERS pension liability. As of June 30, 2020 the proportionate share of the Net Pension Liability was \$2,022,498 or about 96% of the total liabilities. This amount is up from the prior year.

Deferred Inflows are from the differences between projected and actual earnings in the actuarially determined net pension liability. Also included is deferred revenue for 2020-21 registration fees received in 2019-20.

Total Net Position: During the current fiscal year The Foundation's net position decreased by \$120,442.

Net Position at June 30

	2019	2020
Current assets	1,859,562	1,940,059
Capital assets	<u>640,605</u>	<u>616,816</u>
Total assets	2,500,167	2,556,874
 Deferred Outflows	 916,790	 938,667
Accounts Payable	32,866	12,101
Accrued Expenditures	<u>76,973</u>	<u>70,812</u>
Total Current liabilities	109,839	82,913
 Long Term liabilities		
Pension Liability	<u>1,628,892</u>	<u>2,022,498</u>
Total Long Term liabilities	1,628,892	2,022,498
 Deferred Inflows	 634,459	 466,805
 Net Position		
Net Investment in Capital Assets	640,605	616,816
Unrestricted	<u>403,163</u>	<u>306,510</u>
Total Net Position	<u>1,043,768</u>	<u>923,326</u>

General Revenue: Revenue from state school fund decreased by \$24,815 as a net result of prior year enrollment adjustments and the allocation per student of the prior year. The adjustments of the State School Fund are made by the sponsoring district in the future year

rather than throughout the current year. This money is paid to the school in monthly installments from the sponsoring district. The sponsoring district receives funds from the Oregon State School Fund based on the number of students enrolled. The Foundation receives 83% of the per-student funds that the sponsoring district receives from the State. There were also several small program donations that increased local revenues slightly.

Contributions and Extraordinary Items: The Foundation received \$147,016 of its total revenue from fees, rentals, food service fees, fundraising events, donations, and private grants. This is about 7% of total revenues. This is down 2% and \$67,666 from the prior year. The decrease is a result of not being able to hold the major fundraising event in the spring and a one-time grant that was received in 2018-19.

Total Expenses: Overall program expenses decreased by \$35,103. Although a new position of Assistant Principal was added to assist the Interim Executive Director, other savings in salaries were realized by a change in teaching staff. There was turnover that lead to less expenses in salaries and benefits. The last quarter of the year, which was totally distant learning, also realized some savings in operation and teaching supplies. The loss realized on the statement of net position is the result of the shared pension liability for the state retirement fund.

**Statement of Activities
for the year ended June 30**

Revenue	2019	2020
Instruction	162,267	91,783
Enterprise and Community Services	97,615	78,670
State School Fund	1,880,415	1,855,600
Interest and Investment Gains/(Losses)	52,063	46,279
Miscellaneous	<u>5,890</u>	<u>2,733</u>
Total Revenues	2,198,251	2,075,065
Expenditures		
Instruction	1,302,649	1,358,252
Support Services	612,893	680,238
Enterprise & Community Service	<u>198,154</u>	<u>157,018</u>
Total Expenditures	2,113,696	2,195,508
Change in Net Position	84,554	(120,442)
Beginning Net Position	<u>959,214</u>	<u>1,043,768</u>
Ending Net Position	<u><u>1,043,768</u></u>	<u><u>923,326</u></u>

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

At June 30, 2020, the School's governmental funds reported a combined ending fund balances of \$1,847,476, an increase of \$113,502 over the prior year. This increase is comprised of the excess of revenues over expenditures. Most of the ending balance is unassigned ending fund balance, which is available for spending at the Foundation's discretion.

General Fund includes all standard revenue and expenses used in operating the school. The Foundation receives 83% of the per-student funds that the sponsoring district receives from the State. Other donations and fundraising events are used to supplement classroom learning activities and extracurricular activities, such as after school clubs and drama. The Expenditures in the General fund are primarily for instruction services--62%--and the majority of those expenses are for personnel services. As a measure of the fund's liquidity, it is useful to compare

the total fund balance to total expenditures. As such, the fund balance represents 94% of the total expenditures.

Private Grants Fund accounts for income from grants awarded to the foundation from institutional donors and provides money for specific activities.

Food Service Fund accounts for income and expenses related to staff and ingredients for the school lunch and breakfast program. The Food Service Fund continues to rely on General Fund Support. The transfer from the General Fund this year was \$66,784. This is more than previous years due to the shutdown of onsite learning. Fewer meals were served and reimbursed by state and federal programs. However, the staff was paid through the end of the school year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Board of Directors hired a new Executive Director after a nationwide search. He began on a part time basis in April 2020 and became full time July 1, 2020.

The most significant change in the budget expenditures for the 2020-21 school year is the restructuring of education due to COVID-19 and distance learning. The State School Fund revenues are expected to be reduced by about \$200,000. To prepare for this potential decrease, the original budget adopted by the board sets aside the \$200,000 in reserve. With the distance learning the budget has also had a shift from less classified personnel and more expenditures in technology.

The Board also continues to evaluate and explore the options for the existing building and the possibility of a new building. The Board will be establishing a new fund for those dedicated revenues.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, and creditors) with a general overview of the Foundation's finances and to demonstrate the Foundation's accountability. Questions concerning any of the information provided in this report or requests for additional information can be obtained by calling the school's business office at (541) 478-3321 or by sending a written request to: Mosier Community School, 1204 1st. Ave., P.O. Box 307, Mosier OR 97040.

Government Wide Financial Statements

MOSIER COMMUNITY SCHOOL FOUNDATION

Statement of Net Position

June 30, 2020

(all amounts are in dollars)

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and Investments	1,883,291
Accounts Receivable	20,817
Other Current Asset	33,101
Prepaid Expenses	2,849
Land	285,323
Capital Assets, net of Depreciation	<u>331,493</u>
<u>TOTAL ASSETS</u>	<u>2,556,874</u>
<u>DEFERRED OUTFLOWS:</u>	
Related to Pensions	<u>938,667</u>
<u>TOTAL DEFERRED OUTFLOWS</u>	<u>938,667</u>
<u>LIABILITIES:</u>	
Accounts Payable	12,101
Accrued Expenditures	70,812
Net Pension Liability	<u>2,022,498</u>
<u>TOTAL LIABILITIES</u>	<u>2,105,411</u>
<u>DEFERRED INFLOWS:</u>	
Prepaid Tuition	9,670
Related to Pensions	<u>457,135</u>
<u>TOTAL DEFERRED INFLOWS</u>	<u>466,805</u>
<u>NET POSITION:</u>	
Net Investment in Capital Assets	616,816
Unrestricted	<u>306,510</u>
<u>TOTAL NET POSITION</u>	<u>923,326</u>

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

MOSIER COMMUNITY SCHOOL FOUNDATION
Statement of Activities
For the year ended June 30, 2020
(all amounts are in dollars)

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>			<u>Net Expenses/ Revenues and changes in Net Position</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Instruction	1,358,252	36,674	55,110	-	(1,266,469)
Supporting Services	680,238	-	-	-	(680,238)
Enterprise and Community Services	157,018	16,469	62,201	-	(78,348)
<u>TOTAL GOVERNMENTAL ACTIVITIES:</u>	<u>2,195,508</u>	<u>53,142</u>	<u>117,310</u>	<u>-</u>	<u>(2,025,055)</u>
General Revenues:					
State School Fund					1,855,600
Interest and Investment Gains/(Losses)					46,279
Miscellaneous					2,733
Total General Revenues					<u>1,904,613</u>
Change in net position					(120,442)
Net position, beginning					<u>1,043,768</u>
Net position, ending					<u>923,326</u>

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

MOSIER COMMUNITY SCHOOL FOUNDATION
Balance Sheet - Governmental Funds
June 30, 2020
(all amounts are in dollars)

	General <u>Fund</u>	Aggregate Remaining <u>Funds</u>	<u>Total</u>
<u>ASSETS:</u>			
Cash and Cash Equivalents	1,595,498	199,985	1,795,483
Investments	-	87,808	87,808
Accounts Receivable	20,817	-	20,817
Other Current Asset	33,101	-	33,101
Prepaid Expenses	<u>2,849</u>	<u>-</u>	<u>2,849</u>
<u>TOTAL ASSETS</u>	<u>1,652,265</u>	<u>287,794</u>	<u>1,940,059</u>
<u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES:</u>			
<u>Liabilities:</u>			
Accounts Payable	12,101	-	12,101
Accrued Expenditures	<u>70,812</u>	<u>-</u>	<u>70,812</u>
<u>Total Liabilities</u>	<u>82,913</u>	<u>-</u>	<u>82,913</u>
<u>Deferred Inflows of Resources:</u>			
Prepaid Tuition	<u>9,670</u>	<u>-</u>	<u>9,670</u>
<u>Total Deferred Inflows of Resources</u>	<u>9,670</u>	<u>-</u>	<u>9,670</u>
<u>Fund Balances:</u>			
Restricted for:			
Grantor/Donor Purposes	-	287,794	287,794
Committed to:			
Building Reserve	445,139	-	445,139
Unassigned	<u>1,114,543</u>	<u>-</u>	<u>1,114,543</u>
<u>Total Fund Balances</u>	<u>1,559,682</u>	<u>287,794</u>	<u>1,847,476</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE:</u>	<u>1,652,265</u>	<u>287,794</u>	<u>1,940,059</u>

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

MOSIER COMMUNITY SCHOOL FOUNDATION
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2020
(all amounts are in dollars)

Total Fund Balance - Governmental Funds	1,847,476
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 funds:	616,816
Deferred outflows of resources recorded in the Statement of Net Position are not recognized in the government funds until actually expended:	
Deferred outflows related to pensions	938,667
Long-term liabilities applicable to the School's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position:	
Net pension liability	(2,022,498)
Deferred inflows represent amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds:	
Deferred inflows related to pension	<u>(457,135)</u>
Net Position of Governmental Activities	<u><u>923,326</u></u>

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

MOSIER COMMUNITY SCHOOL FOUNDATION
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2020
(all amounts are in dollars)

<u>REVENUES:</u>	General <u>Fund</u>	Aggregate Remaining <u>Funds</u>	<u>Total</u>
1000 Local Sources			
1300 Registration Fees	23,825	-	23,825
1510 Interest	34,989	1,041	36,030
1610 Food Service Fees	-	16,469	16,469
1740 Fees	7,230	-	7,230
1760 Extracurricular Activities	-	2,319	2,319
1790 Fundraising	-	18,019	18,019
1910 Rentals	3,300	-	3,300
1920 Contributions	9,200	22,790	31,990
1930 Local Grants	-	5,100	5,100
1990 Miscellaneous	2,733	-	2,733
Total Local Sources	<u>81,277</u>	<u>65,738</u>	<u>147,016</u>
3000 State Sources			
3101 State School Support	1,855,600	-	1,855,600
3299 Other State Revenue	14,893	18,864	33,757
Total State Sources	<u>1,870,492</u>	<u>18,864</u>	<u>1,889,357</u>
4000 Federal Sources			
4500 USDA	-	28,444	28,444
Total Federal Sources	<u>-</u>	<u>28,444</u>	<u>28,444</u>
TOTAL REVENUES:	<u>1,951,770</u>	<u>113,046</u>	<u>2,064,816</u>
<u>EXPENDITURES:</u>			
<u>Current</u>			
Instruction			
1111 K-3 Elementary	840,365	-	840,365
1113 After School Clubs	13,215	1,662	14,877
1299 Performance Arts	36,117	651	36,768
1121 Middle School	306,571	-	306,571
Total Instruction	<u>1,196,268</u>	<u>2,313</u>	<u>1,198,581</u>
Support Services			
2410 Office of the Principal	413,614	-	413,614
2520 Fiscal Services	60,178	-	60,178
2540 Building & Grounds Maintenance	136,832	-	136,832
Total Support Services	<u>610,624</u>	<u>-</u>	<u>610,624</u>
Enterprise/Community Services			
3100 Food Services	-	112,480	112,480
3310 Community Services	-	31,483	31,483
Total Enterprise/Community Services	<u>-</u>	<u>143,963</u>	<u>143,963</u>

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

MOSIER COMMUNITY SCHOOL FOUNDATION
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2020
(all amounts are in dollars)

	General <u>Fund</u>	Aggregate Remaining <u>Funds</u>	<u>Total</u>
Capital Outlay	<u>5,716</u>	<u>2,678</u>	<u>8,394</u>
<u>TOTAL EXPENDITURES</u>	<u>1,812,609</u>	<u>148,955</u>	<u>1,961,563</u>
Excess of Revenues Over (Under) Expenditures	139,161	(35,908)	103,253
<u>OTHER FINANCING SOURCES (USES):</u>			
5200 Transfers In	-	66,784	66,784
5200 Transfers Out	(66,784)	-	(66,784)
5300 Gain/Loss on Investments	<u>-</u>	<u>10,249</u>	<u>10,249</u>
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(66,784)</u>	<u>77,033</u>	<u>10,249</u>
Net Changes in Fund Balance	72,377	41,125	113,502
<u>Fund Balance - Beginning of Year</u>	<u>1,487,305</u>	<u>246,669</u>	<u>1,733,974</u>
<u>Fund Balance - End of Year</u>	<u>1,559,682</u>	<u>287,794</u>	<u>1,847,476</u>

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

MOSIER COMMUNITY SCHOOL FOUNDATION
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance to the Statement of Activities
For the year ended June 30, 2020
(all amounts are in dollars)

Net Change in Fund Balance - Governmental Funds 113,502

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

Governmental Funds report capital outlay as expenditures while government-wide statements report depreciation expense to allocate those expenses over the life of the assets:

Depreciation	(28,426)	
Capital Outlay	<u>4,637</u>	(23,790)

Changes in pension assets and liabilities are not reported in governmental funds as they do not require the current use of financial resources. However, the Statement of Activities reports such changes as increases or decreases in the related expense accounts:

Current Year Pension Expense		<u>(210,155)</u>
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Change in Net Position of Governmental Activities		<u><u>(120,442)</u></u>
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The notes to the financial statements are an integral part of this statement

Mosier Community School Foundation, Inc.

Notes to the Basic Financial Statements

For the Year ended June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The basic financial statements of the School have been prepared in conformity with generally accepted accounting principles (GAAP) 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 School's accounting policies are described below.

A. REPORTING ENTITY:

The Mosier Community School Foundation, Incorporated (School) operates under the legislative authority of Oregon Revised Statutes ("ORS") Chapter 338, "Public Charter Schools." The School is sponsored, in the current fiscal year, by North Wasco County School District #21. The School operates an elementary school for grades K-6 and one middle school for grades 7 and 8. The financial affairs of the School are managed onsite under the direction of the Executive Director and Business Manager who are appointed by the Board of Directors. The Board is composed of seven members elected to terms of two years. The School is exempt from federal income tax under Internal Revenue Code Section 501(c)(3).

In evaluating how to define the School, for financial reporting purposes, management has considered all potential component units. The criteria for including potential component units within the School's reporting entity, as set forth in GASB No. 61, is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government, or the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government. Based upon the application of the above criteria the School has no potential component units.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the School. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segments. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segments and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are typically provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The School has no fiduciary funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PREPARATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, excise taxes, business income taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the School.

The School organized its accounting system on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts. The various funds are grouped in the financial statement as follows:

Governmental Fund Types: The School reports the following governmental fund types:

General Fund: This fund type is used to account for all financial resources, except those required by law or administrative action to be accounted for in another fund. Most of the activities relating to operating the educational facilities of the School are handled through the General Fund. Primary sources of revenue are basic school support and federal, state, and local grants or donations. Expenditures are salaries, supplies and other expenses related to student education. The General Fund is always reported as a major fund in the governmental fund statements.

Special Revenue Funds: This fund type is used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes other than debt service or capital projects.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds. Nonmajor funds are combined in a single column in the fund financial statements. The School reports the following major

funds:

General Fund

D. ASSETS, LIABILITIES AND NET POSITION:

1. *Capital Assets:* Capital assets, which include property and equipment, are reported in the government-wide financial statements. Capital assets are defined by the School as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the School, are depreciated using the straight line method over the following estimated useful lives:

Equipment	5 to 20 years
Buildings and Improvements	20 to 50 years

Infrastructure assets (e.g., roads, bridges, sidewalks, sewers, street lighting, and similar items) are not included in the School's capital assets.

2. *Inventories:* Inventory-type items are considered to be an expenditure when purchased. The amount of inventory at year end was not considered significant and is not reported on the balance sheet.

3. *Net Position:* Net position is classified and displayed in the following three components:

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 borrowings that are attributable to the acquisition, construction or improvement of those assets, and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – Consists of all other net position that is not included in "Restricted" or "Net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is Mosier Community School's policy to use restricted resources first, then unrestricted resources as they are needed.

4. *Fund Balance*: In the fund financial statements, Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the five fund balance components listed below:

Nonspendable -- Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted -- Consists of amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed -- Consists of amounts that can only be used for the specific purposes determined by a formal action of the School's highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the School removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned -- Consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the Board of Directors, or their designee.

Unassigned -- Residual classification of fund balance that includes all spendable amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is Mosier Community School's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is Mosier Community School's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

5. *Vested Compensated Absences*: School employees receive benefits in accordance with their employment contracts. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. School employees historically use all their vacation time so no liability is reported for unpaid vacation time.

Employees receive ten days of sick leave each contract year, and unpaid sick pay lapses upon termination of employment. In accordance with the provisions of GASB 16, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

6. *Long Term Obligations*: In the government-wide financial statements long term debt and other long term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of bond premium or discount.

In the fund financial statements, bond premiums and discounts are recognized when incurred and are not deferred. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the debt proceeds received, are reported as expenditures.

7. Interfund Activity:

Transfers -- 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. Operating interfund transactions are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers.

Receivables and Payables -- Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., current portion of interfund loans) or "advances from/to other funds" (i.e., the noncurrent portion of interfund loans).

8. Deferred outflows/inflows of resources: In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

9. Pension Plan: 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 System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. 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.

10. Use of Estimates: The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

11. Tax Status: The School is established pursuant to Section 501(c)(3) of the Internal Revenue Code and accordingly, the change in net position is exempt from income taxes.

A favorable determination letter was obtained from the Internal Revenue Service and the Board believes that the School continues to qualify and to operate in accordance with applicable provisions of the Internal Revenue Code.

12. *State School Fund:* Pursuant to ORS 338.155, students of a public charter school are considered to be residents of the school district in which the public charter school is located. The School reports the number of fulltime equivalent students and related data to the Oregon Department of Education. A representative from the Oregon Department of Education reports the number of fulltime equivalent students and related data to North Wasco County School District #21. Within ten days of receipt from the State of Oregon, North Wasco County School District #21 is required to send payment to the School on a percentage of the funds they receive for those students. The percentage is established by the charter agreement between North Wasco County School District #21 and the School.

13. *Fair Value Inputs and Methodologies and Hierarchy:* Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets or exchanges for identical assets or liabilities that each fund has the ability to access.

Level 2 – other observable inputs (including, but not limited to, quoted prices for comparable assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs.

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgement exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

NOTE 2 -- STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

A. BUDGETS AND BUDGETARY ACCOUNTING:

The budget is prepared on the modified accrual method of accounting for each fiscal year July 1 to June 30. The School is not subject to local budget law. The School's charter requires it to annually prepare and submit a budget to the sponsoring school

district. The level of expenditures is monitored throughout the year.

Because the School is not required to legally adopt a budget, the presentation of budgetary comparison information for the major funds as RSI is not required.

NOTE 3 -- DETAILED NOTES ON ALL FUNDS:

A. CASH AND INVESTMENTS:

Cash and Investments are comprised of the following at June 30, 2020:

Bank Deposits	\$	180,566
LGIP Investments		1,614,616
Petty Cash		301
Fidelity Investments		87,808
Total Cash and Investments	\$	<u>1,883,291</u>

Bank Deposits

Deposits with financial institutions are bank demand deposits with institutions qualified under the Public Funds Collateralization Program (ORS 295). The carrying amount of deposits at June 30, 2020 was \$180,566. The total bank balance per the bank statements was \$221,701 all of which was covered by federal depository insurance.

Custodial Credit Risk—Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds to become members of the Public Funds Collateralization Program (PFCP, a multiple financial institution collateral pool created by the office of the State Treasurer). To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected. At June 30, 2020, Mosier Community School did not have any deposits exposed to custodial credit risk.

Investments

ORS 338.115, Applicability of Laws to Charter Schools, indicate that the provisions of ORS 295, as they relate to the investment of public funds, do not apply to the School. Investments are shown at fair value, based on quoted market prices. The School does not have a formal policy limiting investments or deposits.

The School participates in an external investment pool (State of Oregon Treasury Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company and is not rated. The State's investment policies are governed by the ORS and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establishes diversification percentages and specifies the types and maturities of investments. That portion of the external investment

pool which belongs to local government participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report. A copy of the State's Comprehensive Annual Financial Report may be obtained at the Oregon State Treasury, 340 Winter St, NE., Salem, Oregon 97310-0840.

The School categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The School has the following recurring fair value measurements as of June 30, 2020:

<u>Description</u>	<u>Level 1</u>
Fidelity Investments	\$ 87,808
	<u>\$ 87,808</u>

These are stocks donated by the public for the School's future use.

Gains and Losses on Investments

During the year ended June 30, 2020, the School reported an unrealized gain on investments of \$10,249. This reflects the increase in the fair value of investments at Fidelity net of interest and/or dividends received.

Gorge Community Foundation

Monies accumulated through donation and fundraising efforts are deposited in the Columbia State Bank savings account. From time to time, these monies are withdrawn from the savings account, and are delivered to the Gorge Community Foundation, which is an investment entity independent and separate from the School. The Gorge Community Foundation will invest the money the School has delivered to it, and will make distributions back to the school in accordance with its distribution policy. The purpose of this investment account is to provide another source of funding for the School. The Foundation has designated that only the earnings of this investment account may be expended, not the principal, unless there is an emergency. The annual grant distribution is currently 5% of the market value of the fund, averaged over a twenty-four-month period. The fair market value of the fund at June 30, 2020 was \$183,852. The Gorge Community Foundation contact information is: PO Box 1711, Hood River, OR 97031.

Funds accumulated in the Gorge Community Foundation are subject to the Foundation's investment policies. Investments in the securities of any one issuer, with the exception of the US government, may not exceed 25% of the market value of the total portfolio. Only corporate debt issues, including convertible securities that meet or exceed a rating of BBB from Standard and Poor's and/or from Moody's may be purchased. The Foundation is prohibited from investing in private placements, bonds denominated in foreign currency, and from interest rate futures or options on futures.

Foreign Currency Risk—Investments

Mosier Community School prohibits investments that are not U.S. Dollar-denominated; therefore, the School is not exposed to this risk.

Custodial Credit Risk--Investments

Custodial credit risk is the risk that, in the event of failure of the counterparty (e.g. broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2020, the School did not have a formal policy designed to limit this risk.

Concentration of Credit Risk--Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. There are no investments in any one issuer that represent five percent or more of the School's total investments.

Interest Rate Risk--Investments

Interest rate risk is the risk that changes in interest rates demanded by the market will adversely affect the value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its value to changes in market interest rates. The School does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair-value losses arising from increasing interest rates.

B. PENSION PLAN:

General Information about the Pension Plan

Plan description

Employees of the School are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

Benefits provided

1. Tier One/Tier Two Retirement Benefit ORS Chapter 238

Pension Benefits

The PERS 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 (1.67% 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. General service employees may retire after reaching age 55. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

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

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

Disability Benefits

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

Benefit Changes

After Retirement Members may choose to continue participation in a variable equities investment 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 (COLA) changes. The COLA is capped at 2.0%.

2. OPSRP Pension Program (OPSRP DB)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. 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:

General service: 1.5% 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.

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% 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% of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and 0.15% on annual benefits above \$60,000.

3. OPSRP Individual Account Program (OPSRP IAP)**Pension Benefits**

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 OPSRP 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. Each distribution option has a 200 minimum distribution limit.

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.

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 the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2019. Employer contributions for the year ended June 30, 2020 were

\$248,118 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2020 were 32.03% for Tier One/Tier Two General Service Member, 26.58% for OPSRP Pension Program General Service Members, and 6% for OPSRP Individual Account Program.

Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the School reported a liability of \$2,022,498 for its proportionate share of the net pension liability. This reflects the combined net pension liability for both Mosier Middle School and Mosier Community School, which merged into one school effective July 1, 2016. Actuarially determined net pension liabilities, deferred inflows and outflows, and contribution rates are still calculated separately for Mosier Middle School and Mosier Community School, but all amounts noted in these Financial Statements and related Notes reflect the combined amounts of the two schools. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to June 30, 2019. The School's proportion of the net pension liability was based on a projection of the School's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the School's combined proportion was .01169236%, which decreased from its combined proportion measured as of June 30, 2018 of .01075270%.

For the year ended June 30, 2020, the School recognized pension expense (income) of \$210,155. At June 30, 2020, the School 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	\$ 111,535	\$ -
Change in assumptions	274,375	-
Net difference between projected and actual earnings on pension plan investments	-	57,336
Changes in proportion	255,474	376,681
Differences between employer contributions and proportionate share of contributions	<u>49,165</u>	<u>23,118</u>
Total (prior to post MD contributions)	690,549	457,135
Contributions subsequent to the measurement date	<u>248,118</u>	<u>-</u>
Total	<u>\$ 938,667</u>	<u>\$ 457,135</u>

The \$248,118 reported as deferred outflows of resources related to pensions resulting

from the School's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$ 127,524
2022	(28,496)
2023	49,323
2024	70,986
2025	14,077
Total	<u>\$ 233,414</u>

Actuarial Assumptions

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method.

For the ORS 238 Tier One/Tier Two component of the PERS 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), and (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.

For the ORS 238A OPSRP Pension Program component of the PERS 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 actuarially determined amount for funding a disability benefit component, and (3) 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.

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study Report	2016, published July 26, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service.
Mortality	<p>Health retirees and beneficiaries: RP-2014 healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Active Members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale</p>

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 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

Long-term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 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. 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. 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.

<u>Asset Class/Strategy</u>	<u>Assumed Asset Allocation</u>		
	<u>Low Range</u>	<u>High Range</u>	<u>Target</u>
Cash	0.0%	0.0%	0.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	14.0%	21.0%	17.5%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

<u>Asset Class</u>	<u>Target</u>	<u>Compounded</u>
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Foreign Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equities	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-Driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
Total	100.00%	
Assumed Inflation - Mean		2.50%

Depletion Date Projection

GASB 68 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 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) 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 PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate 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 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Discount Rate

The discount rate used to measure the total pension liability was 7.20% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.20%, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

	1% decrease <u>(6.20%)</u>	Discount Rate <u>(7.20%)</u>	1% increase <u>(8.20%)</u>
School's proportionate share of the net pension liability (asset)	\$ 3,238,852	\$ 2,022,498	\$ 1,004,578

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

Changes in Plan Provisions During the Measurement Period

On July 28, 2017, the OSPERS Board lowered the assumed rate to 7.2%. The assumed rate had previously been 7.5% and had been in effect for member transactions since January 1, 2016. This new rate took effect January 1, 2018.

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes to plan provisions subsequent to the measurement date.

C. DEFERRED COMPENSATION PLAN:

The School participates in a 403(b) deferred compensation annuity plan through the Horace Mann Life Insurance Company.

D. CAPITAL ASSETS:

The following schedule shows the changes in Capital Assets for the year ended June 30, 2020:

	<u>Beginning</u> <u>Assets</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Assets</u>
Land	<u>285,323</u>	<u>-</u>	<u>-</u>	<u>285,323</u>
<u>Depreciable Capital Assets</u>				
Buildings/Improvements	454,386	3,432	-	457,818
Machinery & Equipment	<u>222,442</u>	<u>1,205</u>	<u>-</u>	<u>223,647</u>
Total Depreciable Capital Assets	676,828	4,637	-	681,465
<u>Accumulated Depreciation</u>				
Buildings/Improvements	(131,104)	(15,555)	-	(146,659)
Machinery & Equipment	<u>(190,443)</u>	<u>(12,871)</u>	<u>-</u>	<u>(203,314)</u>
Total Accumulated Depreciation	(321,547)	(28,426)	-	(349,972)
Net Depreciable Capital Assets	<u>355,281</u>	<u>(23,790)</u>	<u>-</u>	<u>331,492</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$	12,775
Support Services		15,052
Enterprise/Comm		<u>600</u>
	\$	<u>28,426</u>

E. INTERFUND TRANSFERS:

Funds are transferred from one fund to finance expenditures of other funds in accordance with the authority established for the individual fund:

<u>Fund</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>
General Fund	\$ -	\$ 66,784
Food Service	<u>66,784</u>	<u>-</u>
	<u>\$ 66,784</u>	<u>\$ 66,784</u>

F. OPERATING LEASES:

The School has several cancelable leases for copiers and food service equipment. Expenditures for all leases for the fiscal year ended June 30, 2020 totaled \$8,118.

G. POST-EMPLOYMENT BENEFITS:

Oregon Public Employees Retirement System – Retirement Health Insurance Account (RHIA)

Plan Description: As a member of Oregon Public Employees Retirement System (OPERS) the School contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing, multiple-employer, defined benefit, other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution (currently \$60 per month) toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.340 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The Plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy: Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employer were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60, or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHI account established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. 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 PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, 2) receive both Medicare Parts A and B coverage, and 3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she 1) is receiving a retirement benefit or allowance from PERS or 2) was insured at the time the member died and the member retired before May 1, 1991.

Participating public employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, 0.06% of annual covered payroll for Tier1/Tier2 employees, 0% for OPSRP employees. The OPERS Board of Trustees sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The School's contributions to RHIA which equaled the required contributions each year, were included with the payments for the retirement plan described in note 3.B above.

Other Post-Employment Benefits

The School's net Other Post-Employment Benefit (OPEB) liability, deferred inflows and outflows, and expense were immaterial to the Basic Financial Statements and management has elected not to accrue these adjustments in accordance with GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* for the fiscal year ended June 30, 2020.

NOTE 4 – OTHER INFORMATION:

A. **RISK MANAGEMENT:**

The School is exposed to various risks of loss related to theft of, damage to, and destruction of assets; torts; errors and omissions; injuries to employees; and natural disasters. The School purchases commercial insurance for such risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage for the last three years.

B. **SUBSEQUENT EVENTS:**

The School's operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the School's financial position, operations, and cash flows.

Subsequent events have been evaluated through the date of this financial statement with management. The date of this financial statement is also the issuance date. Management is not aware of any subsequent events that require recognition or disclosure in the financial statements.

C. **COMMITMENTS & CONTINGENCIES:**

A substantial portion of operating funding is received from the State of Oregon through North Wasco County School District #21. State funding is determined through state wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate they can cause increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on the School's operations cannot be determined.

The School operates under the authority of North Wasco County School District #21 who grants a charter to the School and exercises oversight as required by Oregon Law. The effect of non-renewal of the charter has not been determined.

The School has elected to finance the liability for unemployment compensation benefits to School employees through the State Employment Department. The School's security deposit held with the State at June 30, 2020 was \$20,817.

Required Supplementary Information

MOSIER COMMUNITY SCHOOL FOUNDATION
Schedule of the Proportionate Share of the Net Pension Liability
For the Last Seven Fiscal Years

Year Ended June 30,	(a) Schools proportion of the net pension liability (asset)	(b) Schools proportionate share of the net pension liability (asset)	(c) Schools covered payroll	(b/c) Schools proportionate share of the net pension liability (asset) as a	Plan fiduciary net position as a percentage of the total pension liability
2020	0.01169236%	\$ 2,022,498	\$ 1,036,275	195.17%	80.20%
2019	0.01075270%	1,628,892	930,338	175.09%	82.10%
2018	0.01218005%	1,641,875	886,417	185.23%	83.10%
2017	0.01501872%	2,254,659	824,657	273.41%	80.50%
2016	0.01616774%	928,265	822,508	112.86%	91.90%
2015	0.01567276%	(354,757)	834,719	-42.50%	103.60%
2014	0.01567276%	799,804	843,368	94.83%	91.97%

All amounts shown in above table are the combined amounts for Mosier Community School and Mosier Middle School, which merged into one entity at the beginning of the 2016-17 fiscal year.

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

NOTES TO SCHEDULE

Changes in Benefit Terms:

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

Changes of Assumptions:

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

MOSIER COMMUNITY SCHOOL FOUNDATION
Schedule of Contributions
For the Last Seven Fiscal Years

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) School's covered payroll	(b/c) Contributions as a percent of covered payroll
2020	\$ 248,118	\$ 248,118	\$ -	\$ 1,007,750	24.62%
2019	190,535	190,535	-	1,036,275	18.39%
2018	180,167	180,167	-	930,338	19.37%
2017	154,180	154,180	-	886,417	17.39%
2016	154,161	154,161	-	824,657	18.69%
2015	152,528	152,528	-	822,508	18.54%
2014	144,913	144,913	-	834,719	17.36%

All amounts shown in above table are the combined amounts for Mosier Community School and Mosier Middle School, which merged into one entity at the beginning of the 2016-17 fiscal year.

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

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

Other Information

MOSIER COMMUNITY SCHOOL FOUNDATION
Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund
For the year ended June 30, 2020
(all amounts are in dollars)

	<u>Actual</u>
REVENUES:	
1000 Local Sources	
1300 Registration Fees	23,825
1510 Interest	34,989
1700 Extracurricular	7,230
1910 Rentals	3,300
1920 Contributions	9,200
1990 Miscellaneous	2,733
Total Local Sources	81,277
 3000 State Sources	
3101 State School Support	1,855,600
3299 Other State Revenue	14,893
Total State Sources	1,870,492
 TOTAL REVENUES:	 1,951,770
 EXPENDITURES:	
Instruction	
1111 Elementary	842,170
1113 After School Clubs	13,215
1121 Middle School	306,571
1299 Other Programs	36,117
Total Instruction	1,198,073
 Support Services	
2410 Office of the Principal	413,614
2520 Fiscal Services	60,178
2540 Building & Grounds Maintenance	140,743
Total Support Services	614,535
 TOTAL EXPENDITURES	 1,812,609
 Excess of Revenues Over (Under) Expenditures	 139,161
 OTHER FINANCING SOURCES (USES):	
5200 Transfers Out	(66,784)
NET OTHER FINANCING SOURCES (USES):	(66,784)
 Net Changes in Fund Balance	 72,377
 Fund Balance - Beginning of Year	 1,487,305
 Fund Balance - End of Year	 1,559,682

NONMAJOR GOVERNMENTAL FUNDS

COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS & SCHEDULES

Special Revenue Funds: are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes:

The funds meeting the above definition are as follows:

Private Grants Fund: Established to account for resources received from private grants and the associated expenditures.

Food Service Fund: Established to account for resources received from the federal nutrition program and meal fees, and the associated expenditures to provide meals at the school.

MOSIER COMMUNITY SCHOOL FOUNDATION
Combining Balance Sheet
Non-Major Funds
June 30, 2020
(all amounts are in dollars)

	Food Service <u>Fund</u>	Private Grants <u>Fund</u>	<u>Total</u>
ASSETS:			
<i><u>Current</u></i>			
Cash and Cash Equivalents	-	287,794	287,794
<i><u>Total Current Assets</u></i>	<u>-</u>	<u>287,794</u>	<u>287,794</u>
<u>TOTAL ASSETS</u>	<u>-</u>	<u>287,794</u>	<u>287,794</u>
 <u>LIABILITIES AND FUND BALANCE:</u>			
LIABILITIES:			
<u>TOTAL LIABILITIES</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>FUND BALANCE:</u>			
Committed	-	287,794	287,794
<u>TOTAL FUND BALANCE</u>	<u>-</u>	<u>287,794</u>	<u>287,794</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>-</u>	 <u>287,794</u>	 <u>287,794</u>

MOSIER COMMUNITY SCHOOL FOUNDATION
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
Non-Major Funds
For the year ended June 30, 2020
(all amounts are in dollars)

<u>REVENUES:</u>	<u>Food Service</u>	<u>Private Grants</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	
1000 Local Sources			
1510 Interest	-	1,041	1,041
1610 Food Service Fees	16,469	-	16,469
1700 Extracurricular Activities	-	20,338	20,338
1920 Contributions	400	22,390	22,790
1930 Local Grants	-	5,100	5,100
Total Local Sources	<u>16,869</u>	<u>48,869</u>	<u>65,738</u>
3000 State Sources			
3299 Other State Revenue	727	18,138	18,864
Total State Sources	<u>727</u>	<u>18,138</u>	<u>18,864</u>
4000 Federal Sources			
4500 USDA	28,444	-	28,444
Total Federal Sources	<u>28,444</u>	<u>-</u>	<u>28,444</u>
TOTAL REVENUES:	<u>46,040</u>	<u>67,007</u>	<u>113,046</u>
EXPENDITURES:			
Instruction			
1113 After School Clubs	-	1,922	1,922
1299 Performance Arts	-	651	651
Total Instruction	<u>-</u>	<u>2,573</u>	<u>2,573</u>
Enterprise/Community Services			
3100 Food Services	112,824	-	112,824
3310 Community Services	-	33,558	33,558
Total Enterprise/Community Services	<u>112,824</u>	<u>33,558</u>	<u>146,381</u>
TOTAL EXPENDITURES	<u>112,824</u>	<u>36,131</u>	<u>148,955</u>
Excess of Revenues Over (Under) Expenditures	(66,784)	30,876	(35,908)
OTHER FINANCING SOURCES (USES):			
5200 Operating Transfers In	66,784	-	66,784
5300 Gain/Loss on Investments	-	10,249	10,249
TOTAL OTHER FINANCING SOURCES (USES)	<u>66,784</u>	<u>10,249</u>	<u>77,033</u>
Net Changes in Fund Balance	-	41,125	41,125
Fund Balance - Beginning of Year	<u>-</u>	<u>246,669</u>	<u>246,669</u>
Fund Balance - End of Year	<u>-</u>	<u>287,794</u>	<u>287,794</u>

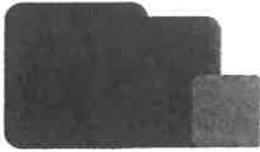
MOSIER COMMUNITY SCHOOL FOUNDATION
Schedule of Revenues, Expenditures and Changes in Fund Balance
Food Service Fund - Non-major Special Revenue Fund
For the year ended June 30, 2020
(all amounts are in dollars)

	<u>Actual</u>
<u>REVENUES:</u>	
<i>1000 Local Sources</i>	
1610 Food Service Fees	16,469
1920 Contributions	400
<i>Total Local Sources</i>	16,869
<i>3000 State Sources</i>	
3299 Other State Revenue	727
<i>Total State Sources</i>	727
<i>4000 Federal Sources</i>	
4500 USDA	28,444
<i>Total Federal Sources</i>	28,444
<u>TOTAL REVENUES:</u>	46,040
<u>EXPENDITURES:</u>	
<i>Enterprise/Community Services</i>	
3100 Food Services	112,824
<i>Total Enterprise/Community Services</i>	112,824
<u>TOTAL EXPENDITURES</u>	112,824
Excess of Revenues Over (Under) Expenditures	(66,784)
<u>OTHER FINANCING SOURCES (USES):</u>	
5200 Operating Transfers In	66,784
<u>NET OTHER FINANCING SOURCES (USES):</u>	66,784
Net Changes in Fund Balance	-
<u>Fund Balance - Beginning of Year</u>	-
<u>Fund Balance - End of Year</u>	-

MOSIER COMMUNITY SCHOOL FOUNDATION
Schedule of Revenues, Expenditures and Changes in Fund Balance
Private Grants Fund - Non-Major Special Revenue Fund
For the year ended June 30, 2020
(all amounts are in dollars)

	<u>Actual</u>
REVENUES:	
1000 Local Sources	
1510 Interest	1,041
1760 Club Fundraising	2,319
1790 Other Fundraising	18,019
1920 Contributions	22,390
1930 Local Grants	5,100
Total Local Sources	48,869
 3000 State Sources	
3299 Other State Revenue	18,138
Total State Sources	18,138
 TOTAL REVENUES:	67,007
 EXPENDITURES:	
Instruction	
1113 After School Clubs	1,922
1299 Performance Arts	651
Total Instruction	2,573
 Enterprise/Community Services	
3310 Community Services	33,558
Total Enterprise/Community Services	33,558
 TOTAL EXPENDITURES	36,131
 Excess of Revenues Over (Under) Expenditures	 30,876
 OTHER FINANCING SOURCES (USES):	
5300 Gain/Loss on Investments	10,249
NET OTHER FINANCING SOURCES (USES):	10,249
 Net Changes in Fund Balance	 41,125
 Fund Balance - Beginning of Year	246,669
 Fund Balance - End of Year	287,794

Other Required Reports



**Independent Auditor's Report
Required by Oregon State Regulations**

We have audited the basic financial statements of Mosier Community School Foundation, Inc. as of and for the year ended June 30, 2020, and have issued our report thereon dated December 28, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether Mosier Community School Foundation, Inc.'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:

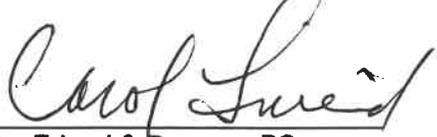
- Insurance and fidelity bonds in force or required by law (OAR 162-010-0270)**
- Programs funded from outside sources. (OAR 162-010-0280)**
- Public contracts and purchasing (OAR 162-010-0310)**

In connection with our testing nothing came to our attention that caused us to believe Mosier Community School Foundation, Inc. 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 162-1-000 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 Mosier Community School Foundation, Inc.'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 Mosier Community School Foundation, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Mosier Community School Foundation, Inc.'s internal control over financial reporting. However, we have reported to the School in a separate letter dated December 28, 2020 regarding matters involving the internal control over financial reporting including communication of significant deficiencies.

This report is intended solely for the information and use of the board of directors and management of Mosier Community School Foundation, Inc. and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script, appearing to read "Carol Luedtke". The signature is written in black ink and is positioned above a horizontal line.

For Friend & Reagan, PC
The Dalles, OR 97058
December 28, 2020

Columbia Gorge Education Service District

2021-22 Local Service Plan (Adopted by the CGESD Board of Directors on January 20, 2021)

COMPONENT DISTRICTS	2020-21 ADMw*	2020-21 ESD State School Funds	Date of Plan Approval
Hood River County School District	5,015.88	\$ 1,859,714	
North Wasco County School District	3,654.44	\$ 1,354,939	
Dufur School District	488.93	\$ 181,278	
South Wasco County School District	406.94	\$ 150,879	
TOTAL ADMw:	9,566.19	\$ 3,546,810	

ADMw and State School Fund estimate from ODE as of April 2020

STATE LOCAL SERVICE PLAN GOALS: ORS 334.175 (1)

- 1) Assist component school districts in meeting the requirements of state and federal law;
- 2) Improve student learning;
- 3) Enhance the quality of instruction provided to students;
- 4) Enable component school districts and the students who attend schools in those districts to have equitable access to resources; and
- 5) Maximize operational and fiscal efficiencies for component school districts.

PROGRAMS FOR CHILDREN WITH SPECIAL NEEDS SERVICES: ORS 334.175 (2)(a)

Service	State Goal Addressed (Numbers 1 – 5 above)	Projected Funding & Source		Brief Description of Service
		ESD State School Funds	Contract or Grant	
Early Intervention (EI) /Early Childhood Special Education (ECSE) Assessment	1,2,3,4,5	North Wasco Dufur South Wasco	No	Identification of children eligible for early intervention/early childhood special education is the responsibility of the local districts. ESD staff provides the child find activities (including screening and evaluation of children from birth to age five) for all the districts in Wasco County. This is a 12-month assessment program.

Speech-Language Therapy Services	1,2,3,4,5	South Wasco	Dufur South Wasco	Provides personnel for speech-language pathology services to designated students.
Autism Spectrum Disorder	1,2,3,4,5	No	Subcontract with Columbia Regional Program (Portland Public Schools)	Provides staff with specialized training to assist local districts with the assessment and identification of students with Autism Spectrum Disorder between the ages of 0 and 21 years. Assists with the design and implementation of Individual Family Service Plans (IFSPs) and Individual Education Programs (IEPs).
Early Intervention (EI) /Early Childhood Special Education (ECSE)	1,2,3,4,5	No	Subcontract with Multnomah Early Childhood Program (David Douglas School District)	Provides home-based, pre-school and consultant services, supplies, materials, travel, etc. to preschool children eligible for EI (children from birth to 3 years of age) or ECSE serving children from ages 3-5. Services include speech/language therapy, occupational therapy, physical therapy, behavior and social skills, skills to improve cognitive development and academic readiness. Services are documented on the Individual Family Service Plan (IFSP) developed by education specialist in partnership with parents. Services are provided in the primary learning environment of the child.
Evaluation Specialist/School Psychological Services	1,2,3,4,5	North Wasco Dufur South Wasco	No	Provides qualified, licensed staff to serve districts with initial and re-evaluations, written reports, input into special education eligibility, behavior interventions/consultations and risk/threat assessments. These services are available to children from birth to 21.
Occupational Therapy/ Physical Therapy Services	1,2,3,4,5	North Wasco Dufur South Wasco	No	Provides qualified, licensed staff to work with students in developing, implementing, coordinating and documenting physical and occupational therapy services including screening, evaluation, identification, intervention, and progress monitoring, and reporting.

TECHNOLOGY SERVICES: ORS 334.175 (2)(b)

Service	State Goal Addressed (Numbers 1 – 5 above)	Projected Funding & Source		Brief Description of Service
		ESD State School Funds	Contract or Grant	
Desktop Support	1,2,3,4,5	North Wasco Hood River	Potential	Provides highly qualified computer technicians to provide direct assistance with hardware and software troubleshooting, maintenance and upgrading of technology equipment, and management of computer workstations, laptops, printers, and technology related equipment including mobile devices.
Server Administration	1,2,3,4,5	North Wasco Dufur South Wasco	Potential	<p>Provides a server administrator to assist with the installation, management, and support of servers.</p> <p>Specific services include:</p> <ul style="list-style-type: none"> • Configuration and maintenance of: Active directory, DHCP, DNS, file servers, print servers, SCCM, and imaging servers • Hosts/manages web-based work order management system • Development and implementation of regional hardware and software standards • CIPA-compliant content filtering (browser traffic) and reporting • Spam/Virus filtering of e-mail • Website hosting • Listserv mailing and list hosting • SNMP monitoring and management • Network printing setup and troubleshooting • Premise wiring design, identification, and testing (as relates to server infrastructure) • Virus protection standardization and virus definition maintenance • Server installation and support

Internet Connectivity and Network Administration	1,2,3,4,5	<p>North Wasco</p> <p>Dufur</p> <p>South Wasco</p>	Columbia Gorge Community College	<p>The Nine Net Agreement provides internet connectivity and network administration to the districts in Wasco County, Sherman County School District, Columbia Gorge Community College, and Columbia Gorge ESD. All connectivity expenses to each district’s drop point are covered by this resolution service based upon usage from the prior school year. Circuit costs include Ethernet and fiber connections. Service costs include 1000 Mbps Internet connectivity via the Cascade Technology Alliance in Portland as well as bridging services for videoconferencing.</p> <p>Network administration costs include:</p> <ul style="list-style-type: none"> • ISP Service and Support • Router and switch configuration, support and maintenance • Network connectivity between districts and to/from the Internet • WAN and LAN bandwidth analysis/tracking and prioritization • Firewall Services • External DNS Services
Related Technology Services	1,2,3,4,5	Hood River	Potential	Provides for or assists districts in the utilization and coordination of instructional assessment and information systems, including systems which track student and school performance

Technology Direction	1,2,3,4,5	North Wasco	North Central ESD	<p>Provides a technology director to make decisions regarding the purchase and management of equipment, creation of new systems, and to lead/direct the technology department workforce.</p> <p>Specific services include:</p> <ul style="list-style-type: none"> • Direct the operations of the Department of Technology Services within collective bargaining contracts, board policies, and administrative rules. • Submit budget information to the Superintendent to assure efficient and effective operation of the department within the established budget. • Supervise, evaluate, and make recommendations to the Superintendent regarding selection, assignment and other personnel matters related to Technology staff. • Provide Superintendent and Board with information related to technology changes and advancements. • Provide leadership in technology areas such as: evaluation of new advances in technology, development of new/improved programs and services, strategic planning, writing policies related to technology, marketing, cooperative ventures, and application development. • Research solutions to technology problems including new hardware and software technology to support educational mission, update and maintain IT infrastructure. • Define and implement strategies for integrating disparate operating environments. • Plan and implement server upgrades, maintenance fixes, and vendor-supplied patches within change control guidelines, including the design and review of new server systems, applications, and hardware. • Develop strategies for application implementations; design the infrastructure required to support those strategies. • Conduct capacity planning.
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SCHOOL IMPROVEMENT SERVICES: ORS 334.175 (2)(c)(A-E)

Service	State Goal Addressed (Numbers 1 – 5 above)	Projected Funding & Source		Brief Description of Service
		ESD State School Funds	Contract or Grant	
Regional Media Services	1,2,3,4,5	North Wasco Dufur South Wasco Hood River	No	Subscriptions to the Organization for Educational Technology and Curriculum, and the Career Information System are purchased to allow teachers and students access to services. CGESD contracts with Discovery Education and for video streaming which provide the schools in component school districts access to films and videos for classroom use.
Native American Services	1,2,3,4,5	North Wasco Dufur South Wasco Hood River	North Wasco	Administration of the Title VI Program funds for Hood River and Wasco Counties that focus on raising academic standards for Native American students. Supplemental services include homework and tutorial assistance, supplies and materials through a home school liaison.
School Improvement Services	1,2,3,4,5	North Wasco Dufur South Wasco Hood River	No	Provides services to support component districts in the implementation of state and federal standards related to the provision of a quality education; assist districts in the development of research based curriculum and assessment resources that are aligned to Common Core State Standards; provide technical assistance to improve instruction using the Professional Learning Communities (PLC) model to enhance learning by assisting district and building staff with the disaggregation of formative and summative assessment data to monitor student learning and support Response to Intervention (RTI) efforts to improve achievement; provides TOSA (Teacher on Special Assignment) to Wasco County schools to coordinate the mentoring program and provide mentoring to teachers new to the profession, support ELL instruction, and classroom teachers; provides administration of Federal Programs.
Regional Grant and Initiative Coordination	1,2,3,4,5	North Wasco Dufur South Wasco Hood River	Potential	Provides planning, grant-writing, completion of applications, and infrastructure to develop a coordinated, regional approach for access to state and private funds to enhance participation in regional initiatives.

Sunshine Kids Preschool	2,3,4	No	Yes (various sources)	Provides a preschool option for parents and their children in Wasco County that utilizes evidence-based methods for student learning to instruct children on the skills and abilities they need for success in kindergarten. Coordinates and collaborates with other early learning programs to provide appropriate educational services. Provides parent education to help them understand the needs of their children in order to be ready for kindergarten.
Migrant Education Services	1,2,3,4,5	No	Regular Year Summer School Preschool	The Migrant Education Program (MEP) serves migrant children in Wasco, Gilliam and Sherman Counties using Title 1C federal funds. MEP staff provides assistance to children and families through afterschool programs, individual/small group academic supports, partnering with school districts, and linking children with specialized educational opportunities and programs. MEP programs include regular school year, summer school and preschool specific supports.
Pre School Promise	1,2,3,4,5	North Wasco	Yes (various Sources)	Columbia Gorge ESD and North Wasco County School District will partner to provide a high quality preschool for children ages 3-5 using grant funding from Preschool Promise, ECSE and North Wasco County School District so that children will experience a developmentally appropriate preschool classroom and arrive at kindergarten, and ready to learn in a k-12 atmosphere with excellent alignment between the preschool and k-3 classrooms.
School Safety and Prevention	1,2,3,4,5	No	Yes (State of Oregon through ODE)	Columbia Gorge ESD will provide funding to assist the School Safety and Prevention Specialist with the implementation of effective programs in the region to aide in preventing acts of harassment, intimidation or bullying and acts of cyberbullying and to establish supports that are accessible to historically, traditionally and currently underserved and marginalized students and youth.

Student Success Act Support Liaison	1,2,3,4,5	No	Yes (SIA Funds)	Provides liaison services between Oregon Department of Education and Districts for the purposes of implementing, and facilitating the districts identified SIA supports. Also serves as Regional Advisor and liaison between Oregon Department of Education and Districts to support districts with COVID related strategies, plans and supports.
Equity, Diversity and Inclusion	1,2,3,4,5	No	Yes (SIA Funds)	Columbia Gorge ESD will provide technical support and increase networked support for districts in their efforts to dismantle inequities in policies, systems, programs and services, as well as a commitment to improving access and opportunities for students who have been historically underserved in the education system. Columbia Gorge ESD will provide increased regional staff and/or contracting for key areas of support identified in partner district SIA plans, through coaching and technical assistance provided by Cross-Functional Equity and Improvement Team. Priority 1
Academic Achievement and Disparities	1,2,3,4,5	No	Yes (SIA Funds)	Columbia Gorge ESD will provide technical and regional support for districts in their implementation of rigorous, culturally relevant instruction with a focus on reducing disparities for historically underserved students and families through a focus on (tools and/or personnel) for data collection and analysis that builds capacity of schools and districts to monitor their strategies. Priority 2 (should SIA funds be reduced)

ADMINISTRATIVE SERVICES: ORS 334.125 (9)(a); ORS 334.175 (2)(d)

Service	State Goal Addressed (Numbers 1 – 5 above)	Projected Funding & Source		Brief Description of Service
		ESD State School Funds	Contract or Grant	
Business Services	1,4,5	Hood River	No	Provides for or assists school district staff in all areas of fiscal services and financial management.
Home School and Attendance (ORS 339.035; OAR 581-024-0255)	1,2,5	North Wasco Dufur South Wasco Hood River	No	As required by state statute, CGESD manages the registration of Wasco and Hood River County home school students, including requesting, receiving and checking test scores, analyzing test scores, and in the case of declining test scores, conferring with the parent and district about whether to direct the student's return to public school. Lists of home schooled students are provided to their home school district.
		Dufur South Wasco	No	CGESD provides an attendance officer to component districts under 1,000 ADM. When requested by the district, the attendance officer will contact parents and direct that the student maintain regular attendance as defined in statute. Districts with ADM above 1,000 may contract for additional attendance support services.
Early Learning Hub Coordination	1,2,3,4	No	Yes	CGESD provides the coordination and operational support for the Four Rivers Early Learning Hub. The Hub Coordinator is responsible for providing leadership for coordination efforts across the Hub's five counties working with service providers and partners including: health; early education and pre-kindergarten; K-12 education; social/human services; community; business; and parent representatives.

STEM Hub Coordination	1,2,3,4,5	No	Yes	The Columbia Gorge STEM Hub includes Hood River, Wasco, Sherman, Wheeler, and Gilliam counties. The Columbia Gorge STEM Partnership envisions STEM programming that is accessible to every student, fully aligned with local industry, and creates opportunities for more students to pursue STEM education and careers in the region. The Columbia Gorge STEM Partnership provides access to quality STEM programming for every student in the region by building on existing assets and developing strong partnerships
Columbia Regional Educator Network	1,2,3,4,5	No	Yes	The Columbia Regional Educator Network is provided through a contract with ODE and provides facilitation of a professional learning network across a five-county region.
Emergency Operations Planning	1,2,3,4,5	No	Yes	This grant through ODE offers an opportunity for districts across a six-county region to access to a regional trainer to strengthen systems of support and increase student safety.
Student Health Services	1,2,3,4,5	No	Yes	This grant through ODE will conduct a study to assess the viability of offering a student based health center in Wasco County.
21st Century	1,2,3,4,5	No	Yes	This grant through ODE allows CGESD to provide opportunities for Dufur and North Wasco County School Districts to establish after school activities in community learning centers. These centers provide services focused on helping children in low income schools succeed academically through the application of evidence-based practice and extended learning opportunities.
McKinney-Vento	1,2,3,4	No	Yes	This grant provides resources to the Wasco County districts to help support homeless students that qualify under the McKinney-Vento Act. Assistance with coordination of resources and support for families. The grant also supports training for district and school liaisons.

Student Behavioral/Mental Health and Safety	1,2,3,4,5	No	Yes (SIA Funds)	Columbia Gorge ESD will provide technical support for districts across the region in the implementation of policies, systems, programs, and services that promote student social emotional wellbeing, behavior, mental health and physical safety. Priority 1
Family Engagement	1,2,3,4,5	No	Yes (SIA Funds)	Columbia Gorge ESD will provide technical assistance to support districts in their understanding and implementation of effective family and community engagement through professional learning, efficient communication and data analysis. Priority 2

RESOLUTION APPROVING:
COLUMBIA GORGE EDUCATION SERVICE DISTRICT
LOCAL SERVICE PLAN FOR 2021-2022

Resolution # 20-21-12

Whereas, Columbia Gorge Education Service District must develop and adopt a Local Service Plan (LSP) as defined in OAR 581-024-0205 pursuant to ORS 334.175; and

Whereas, the Local service plan defines the core and other services to be provided by an ESD; and

Whereas, following adoption by the Education Service District board, the LSP must be approved by component school districts by resolution on or before March 1 pursuant to ORS 334.175 (5)(b); therefore

Be it resolved, that the Board of Directors of the North Wasco County School District #21, Wasco County, Oregon, approves the Columbia Gorge ESD Local Service Plan for 2021-2022 as adopted by the ESD Board of Directors on January 20, 2021.

Approval of the Local Service Plan for 2021-2022 authorizes Columbia Gorge ESD to provide services in the general areas listed herein and confirms the ESD Board authority to utilize local property tax monies, state school funds, and other revenues for the purposes stated in the LSP.

If and/or when funding limitations reduce the ESD's ability to offer these services, the ESD superintendent is authorized to approve modifications to our service priorities and to approve expenditure reductions. If additional funding becomes available, the ESD superintendent is authorized to approve the use of those funds to implement services that have been approved in the Local Service Plan.

Menu Resolution Services – (Funded with local property tax monies and ESD state school funds received by the ESD)

Early Intervention/Early Childhood Special Education Assessment

Speech-Language/Occupational/Physical Therapy Services

Evaluation Specialist/School Psychology Services

Technology Desktop Support

Server Administration

Internet Connectivity and Network Administration

Technology Direction and Related Technology Services

Regional Media Services

- Career Information System
- Organization for Education Technology & Curriculum (OETC)
- Discovery Education

School Improvement Services

- Common Core State Standards (CCSS)
- Professional Learning Communities (PLC)
- Response to Intervention (RTI)

- Teachers on Special Assignment (TOSAs)
- Regional Grant and Initiative Coordination
- Native American Services
- Business Services
- Home School Registration & Student Attendance

Grants – (Provided to component school districts using funds from state, federal and other grants to the ESD). Including, but not limited to:

- Autism Spectrum Disorder
- Early Intervention/Early Childhood Special Education
- Migrant Education
- 21st Century Community Learning Centers
- Columbia Regional Educator Network
- Emergency Operations Planning/School Safety Prevention
- Student Health Services
- McKinney-Vento
- Family Engagement Assistance
- Student Behavioral/Mental Health and Safety Support
- Student Success Act Support Liaison
- Equity, Diversity and Inclusion Support
- Academic Achievement and Disparities Support

Contract and Entrepreneurial Services – (Purchased by component school districts with non-resolution dollars or other school districts, agencies, etc.)

- Speech-Language Therapy Services
- Technology Desktop Support
- Server Administration
- Internet Connectivity and Network Administration
- Technology Direction and Related Technology Services
- School Improvement Services
- Native American Services
- Regional Grant and Initiative Coordination
- Sunshine Kids Preschool
- Pre School Promise Partnership
- Early Learning Hub Coordination
- STEM Hub Coordination

School District: #21 Name: North Wasco County School District County: Wasco

Date: _____ Chairperson: _____

Date: _____ Clerk: _____

Note: The school board must take action before March 1, 2021, in accordance with ORS 334.175.

DISCUSSION / ACTION

Date February 25th, 2021

Action Requested **Action**

Discussion:

NWCSD School Board Policy JECB (Admission of Nonresident Students) requires the Board to determine 'district transfers', to and from the district for the following school year, annually by March 1st.

If the School Board decides to open slots for transfer requests, the District is required to provide written notification to families by May 1st.

ACTION

Motion to grant consent for up to 20 nonresidents students to attend school in North Wasco County School District starting the 2021-2022 school year.

Motion to grant consent for up to 20 resident students to attend school in other districts starting the 2021-2022 school year, with the understanding that all consent is subject to district policy and administrative rule.

RESOLUTION MAKING APPROPRIATIONS
STATE OF OREGON (BUSINESS OREGON COMMISSION)
SEISMIC REHABILITATION GRANT

Resolution No. 20-21-03.02

Whereas, the Oregon Department of Education has awarded North Wasco County School District 21, a grant under the state of Oregon, Business Oregon Seismic Rehabilitation Grant Program to make structural improvements to the Dalles High School gymnasium.

Whereas, resolution 20-21-03 is replaced with resolution 20-21-03.02;

Whereas, the District did not anticipate grant revenue from this source when the budget for fiscal year 2020-21 was created;

Therefore, be it resolved, that the additional amounts for the fiscal year beginning July 1, 2020, for the purposes shown below are hereby appropriated as follows:

220 - STATE GRANTS

Facilities Acquisition and Construction	<u>2,276,980</u>
Total State Programs	<u>\$ 2,276,980</u>

Adopted this 25th day of February, 2021

John Nelson, Board Chair

Kara Flath, CFO

NOTICE OF SUPPLEMENTAL BUDGET HEARING

- For supplemental budgets proposing a change in any fund's expenditures by **more than 10 percent**.

A public hearing on a proposed supplemental budget for **North Wasco County School District 21** for the current fiscal year will be held virtually. The hearing will take place on February 25th, 2021, at 6:00 p.m. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after February 26th, 2021, at 3632 W. 10th St., The Dalles, OR, between the hours of 9:00 a.m. and 4:00 p.m.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: **220 STATE GRANTS FUND**

Resource	Amount	Expenditure	Amount
1 State grants - Seismic Grant	\$ 2,276,980	1 Facilities Acquisition and Construction	\$ 2,276,980
2		2	-
3		3	
Revised Total Fund Resources	\$ 2,276,980	Revised Total Fund Requirements	\$ 2,276,980

Comments: Additional state grant funds were received and will be expended in accordance with the grant agreement.

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2021 Expenditure Status Report

For the month ending January 31st, 2021*

DESCRIPTION	Budget	Year to Date	Encumbrances	Balance	% Budget Expended
100 General Fund					
1000 - Instruction	20,975,768	8,433,138	9,882,107	2,660,523	40.20%
2000 - Support Services	13,717,049	6,793,072	5,431,820	1,492,157	49.52%
5000 - Debt Service & Fund Transfers	870,000	870,000	-	-	100.00%
6000 - Contingency	300,000	-	-	300,000	0.00%
7000 - Unappropriated Ending Fund Balance	1,000,000	-	-	1,000,000	0.00%
Totals	36,862,817	16,096,210	15,313,927	5,452,680	43.67%
210-242 Special Revenue Funds					
1000 - Instruction	4,315,172	1,479,599	1,479,043	1,356,530	34.29%
2000 - Support Services	2,928,237	597,864	163,840	2,166,533	20.42%
3000 - Enterprise & Community Services	149,609	19,753	2,982	126,874	13.20%
4000 - Capital Outlay	2,276,980	15,043	-	2,261,937	0.66%
7000 - Unappropriated Ending Fund Balance	45,000	-	-	45,000	0.00%
Totals	9,714,998	2,112,259	1,645,865	5,956,874	21.74%
250 Nutrition Services Fund					
3000 - Enterprise & Community Services	1,586,288	569,878	318,483	697,927	35.93%
Totals	1,586,288	569,878	318,483	697,927	35.93%
285 Technology Fund					
1000 - Instruction	-	-	-	-	0.00%
2000 - Support Services	160,000	38,576	3,703	117,721	24.11%
Totals	160,000	38,576	3,703	117,721	24.11%
292-298 Replacement Funds					
1000 - Instruction	480,000	2,135	800	477,065	0.44%
2000 - Support Services	488,000	423,636	-	64,364	86.81%
7000 - Unappropriated Ending Fund Balance	178,500	-	-	178,500	0.00%
Totals	1,146,500	425,771	800	719,929	37.14%
302-304 Debt Service Funds					
5000 - Debt Service & Fund Transfers	2,053,193	87,981	-	1,965,212	4.29%
7000 - Unappropriated Ending Fund Balance	13,137	-	-	13,137	0.00%
Totals	2,066,330	87,981	-	1,978,349	4.26%
Total All Funds	51,536,933	19,330,675	17,282,778	14,923,480	37.51%

NOTE: Student Body Funds (290) are not included on this report. Reported on annual audit only.

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2021 Financial Statements*

For the month ending January 31st, 2021*

Balance Sheet	General Fund	State Special Revenues	Nutrition Services	Technology Fund	Replacement Funds	Debt Service Funds	Totals
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ASSETS:							
Cash & Investments	7,267,335	(1,491)	(61,921)	135,917	605,594	1,521,695	9,467,129
Accounts Receivable	1,018,206	240,000	2,391				1,260,597
Inventory/Prepaid expense	332,278	45,000	2,325				379,603
Total Assets	8,617,819	283,509	(57,205)	135,917	605,594	1,521,695	11,107,329

LIABILITIES:							
Accounts Payable	-	-					-
Payroll Liabilities	322,691	-	-				322,691
Deferred Revenue	596,907	-	2,751				599,658
Total Liabilities	919,598	-	2,751	-	-	-	922,349

FUND BALANCE:							
Total Fund Balance	7,698,221	283,509	(59,956)	135,917	605,594	1,521,695	10,184,980

Revenues & Expenditures: 2020-21 Year to Date							
Beginning Fund Balance	486,170	877,775	(4,019)	74,493	637,213	24,737	2,096,369
Year to Date Revenues	23,308,261	1,517,993	513,941	100,000	394,152	1,584,939	27,419,286
Year to Date Expenditures	16,096,210	2,112,259	569,878	38,576	425,771	87,981	19,330,675
Year to Date Net Income (Loss)	7,212,051	(594,266)	(55,937)	61,424	(31,619)	1,496,958	8,088,611
Ending Fund Balance	7,698,221	283,509	(59,956)	135,917	605,594	1,521,695	10,184,980

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2021 Expenditure Status Report

For the month ending January 31st, 2021*

Fund	Beginning Fund Balance	Budgeted Revenue	Revenue Collected YTD	% Collected	Projected Revenue	Total Budget	Expended YTD	Encumbered	Projected Expenditures	% of Budget Expended	Revenue - Expenditures YTD	Projected Ending Fund Balance
100 - GENERAL FUND	\$ 486,169	\$36,862,817	\$23,308,261	63.23%	\$34,194,448.47	\$ 36,862,818	\$16,096,209	\$ 15,313,926	\$ 32,646,356	43.67%	\$ 7,212,052	\$ 2,034,261
210 - FEDERAL PROGRAMS	\$ 36,095	\$ 3,157,732	\$ 976,871	30.94%	\$ 2,402,971	\$ 3,157,732	\$ 1,260,428	\$ 1,142,542	\$ 2,402,970	39.92%	\$ (283,557)	\$ 36,096
220 - STATE GRANTS	\$ 17,098	\$ 5,738,965	\$ 300,626	5.24%	\$ 1,233,015	\$ 5,738,965	\$ 727,292	\$ 503,323	\$ 1,230,615	12.67%	\$ (426,666)	\$ 19,498
230 - LOCAL GRANT PROGRAMS	\$ 57,639	\$ 50,000	\$ -	0.00%	\$ -	\$ 50,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 57,639
240 - VOCATIONAL EDUCATION FUND	\$ 90,112	\$ 91,500	\$ 497	0.54%	\$ 851	\$ 91,500	\$ -	\$ -	\$ -	0.00%	\$ 497	\$ 90,963
242 - ENTERPRISE ZONE PROJ FUND	\$ 676,833	\$ 676,800	\$ 240,000	35.46%	\$ 240,000	\$ 676,800	\$ 124,540	\$ -	\$ 124,540	18.40%	\$ 115,460	\$ 792,293
250 - NUTRITION SERVICES	\$ (4,020)	\$ 1,586,288	\$ 513,941	32.40%	\$ 1,072,062.00	\$ 1,586,288	\$ 569,876	\$ 318,483	\$ 1,121,884	35.93%	\$ (55,935)	\$ (53,842)
285 - TECHNOLOGY & EQUIPMENT	\$ 74,493	\$ 160,000	\$ 100,000	62.50%	\$ 100,000	\$ 160,000	\$ 38,576	\$ 3,703	\$ 42,279	24.11%	\$ 61,424	\$ 132,214
292 - TEXTBOOK REPLACEMENT FUND	\$ 401,088	\$ 560,000	\$ 152,940	27.31%	\$ 152,940	\$ 560,000	\$ 2,135	\$ 800	\$ 2,935	0.38%	\$ 150,805	\$ 551,093
295 - BUS REPLACEMENT	\$ 203,945	\$ 533,500	\$ 220,936	41.41%	\$ 220,936	\$ 533,500	\$ 423,636	\$ -	\$ 423,636	79.41%	\$ (202,700)	\$ 1,245
298 - VEHICLE REPLACEMENT	\$ 32,181	\$ 53,000	\$ 20,276	38.26%	\$ 20,276	\$ 53,000	\$ -	\$ -	\$ -	0.00%	\$ 20,276	\$ 52,457
303 - OSBA PERS BONDS	\$ 10,358	\$ 1,672,230	\$ 1,204,939	72.06%	\$ 1,661,872	\$ 1,672,230	\$ -	\$ -	\$ 1,672,230	0.00%	\$ 1,204,939	\$ -
304 - FULL FAITH & CREDIT OBLIG	\$ 14,379	\$ 394,100	\$ 380,000	96.42%	\$ 380,000	\$ 394,100	\$ 87,981	\$ -	\$ 394,100	22.32%	\$ 292,019	\$ 279
Total All Funds	\$2,096,370	\$51,536,932	\$27,419,287	53.20%	\$ 41,679,371	\$ 51,536,933	\$19,330,673	\$ 17,282,777	\$ 40,061,545	37.51%	\$ 8,088,614	\$ 3,714,196

NOTE: Student Body Funds (290) are not included on this report. Reported on annual audit only.

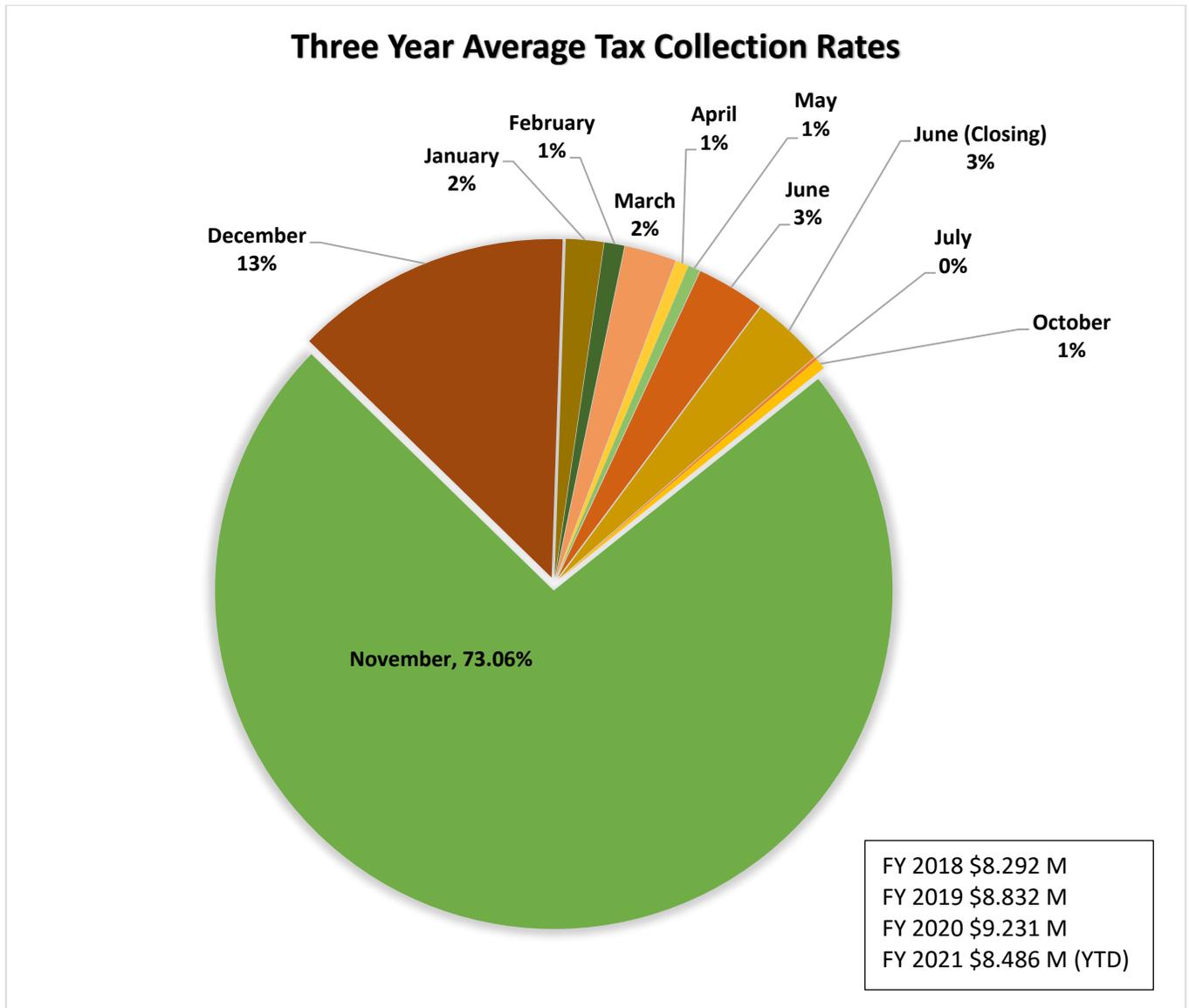


North Wasco County School District

School Year 2020 – 2021, **February** Financial Summary

General Fund Update FY 2021

The FY 2020 report is included in the final version. There were no substantial changes to the information since September's report. For visual reference, the ending fund balances were as follows:



*Note: The revenue above includes: construction excise tax, county sales tax, current year taxes, payment in lieu of taxes, and prior year tax collections distributed from the county.

Tax collection is as follows:

Fiscal Year	July	October	November	December	January	February	March	April	May	June	June, 2	Grand Total
2018	\$0	\$61,206	\$6,553,392	\$671,873	\$156,549	\$65,002	\$221,830	\$54,111	\$44,604	\$344,033	\$119,281	\$8,291,881
2019	\$0	\$37,673	\$6,019,042	\$1,361,797	\$233,511	\$56,372	\$215,809	\$61,543	\$42,916	\$265,314	\$538,417	\$8,832,394
2020	\$36,740	\$32,297	\$6,684,147	\$1,447,393	\$84,045	\$129,362	\$214,112	\$48,433	\$61,852	\$247,641	\$245,698	\$9,231,719
2021	\$0	\$21,857	\$6,414,320	\$1,917,694	\$131,629							\$8,485,500
	\$36,740	\$153,032	\$25,670,901	\$5,398,757	\$605,733	\$250,735	\$651,751	\$164,087	\$149,372	\$856,988	\$903,396	\$34,841,493

To date, the district has collected \$8.49 million in local taxes. With the average collections being 88.06% for this time period, the district may collect an additional \$1.1 million. The projected revenues included in the rollup for this month project collecting another \$907,000. There is an unusual return of taxes in the month January, which totaled almost \$160,000.

The tentative ending general fund revenue collection is projected to be \$34.2 million. To date the district has collected \$23.3 million. Majority of that revenue is the state school fund revenue. Simple projections are showing the district should spend \$32.6 million in general fund this year. This number does not account for any large one-time expenses that can occur. However, if the district maintains this spending pattern, the district may have \$2 million at the end of the fiscal year in general fund, which would be a reserve of 5.5%. If the spending pattern stays on track, the district will not be looking at a short-term loan for the summer months.

Other Funds FY 2021

The district did receive notice of the second round of COVID funding, now called ESSER II, funds. These funds are able to be used for all the same uses as the first ESSER funds; however, the federal government is emphasizing using these funds to mitigate any learning loss for students. A complete list of uses can be found [HERE](#). The total allocation to the district is \$2,988,063.27, which will be proportionally shared with the charter schools, Mosier and Riverbend. The allocation given to the districts schools is \$2,762,192.23. To plan for re-opening and the fall, the district is still in the planning phases of allocating this funding.

Please keep in mind, these funds continue through 9/30/2023; that is another 2.5 years. The plan is to see what needs to look like after the district re-opens and figure out the best path forward to leverage the dollars to benefit the students the best.

Collectively, cash balances continue to remain healthy due to the increased revenue from property taxes. The state and federal grant programs are still delayed for reimbursements; however, we anticipate being able to draw cash funds down for the high school success fund and now ESSER II funds for school re-entry needs.

Planning for FY 2022

The district is in the early phases of budget planning for FY 2022. There are many unknowns at this time, but the district will budget and plan as if school will resume in person. Planning is in the early stages at this point.

Questions about this report can be directed to Kara Flath, CFO, North Wasco County School District #21 at flathk@nwasco.k12.or.us.



North Wasco County School District

School Year 2020 – 2021, **February** Enrollment Summary

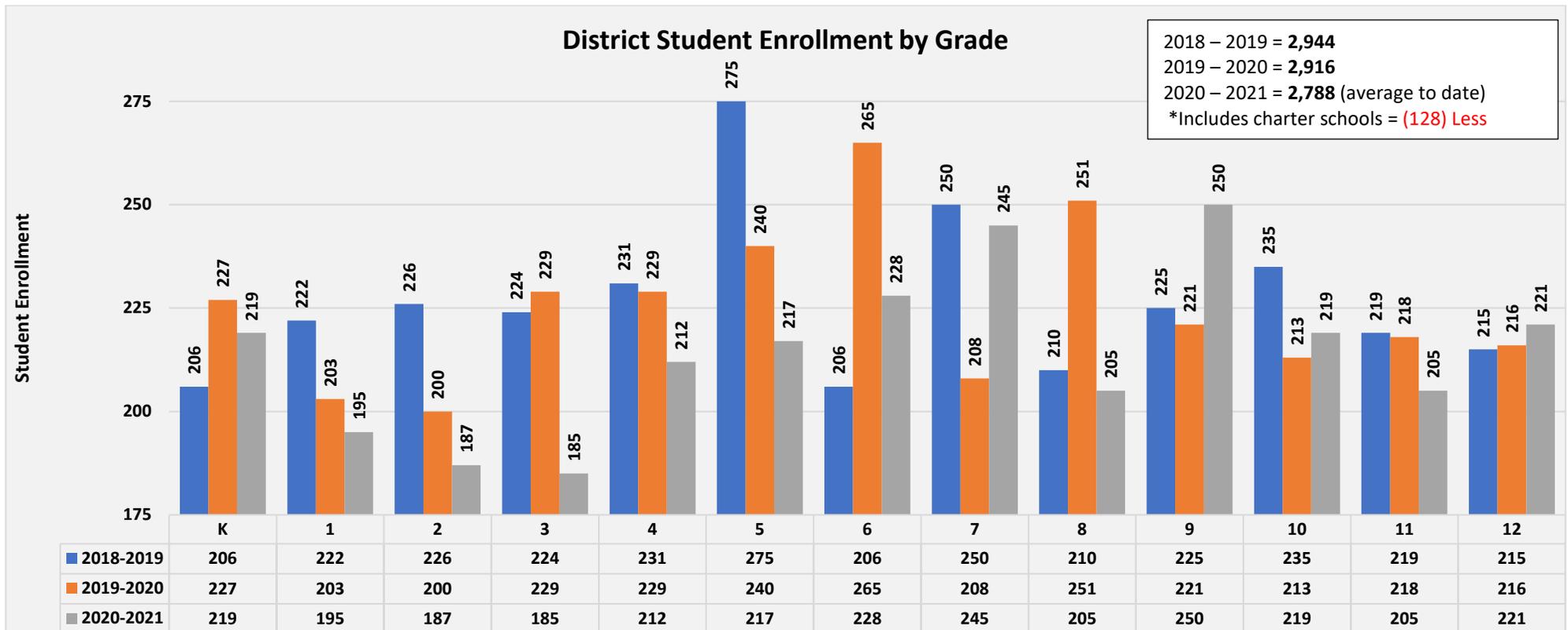
School Year 2020 - 2021	Chenowith	Col. Wright	Dry Hollow	Mosier	TDMS	TDHS	RCS	D21 K-8	D21 9-12	Total
July 15							20			20
August 14							20			20
September 22	396	253	423	185	618	862	30	45	38	2,850
October 1	380	253	421	183	600	833	30	51	36	2,787
November 2	372	256	419	185	599	829	30	70	38	2,798
December 1	367	249	421	185	596	823	24	81	44	2,790
January 1	360	247	418	182	593	807	26	87	51	2,771
February 1	355	248	409	181	592	795	25	97	50	2,752
March 1										
April 1										
May 1										
June 1										

Average	372	251	419	184	600	825	28	72	43	2,791
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Peak	396	256	423	185	618	862	30	97	51	2,918
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Average 2019 - 2020	420	319	455	192	671	813	30		36	2,936
Avg Change 2021-2020	(48)	(68)	(37)	(9)	(71)	12	(3)	72	7	(145)
Peak 2019 - 2020	430	328	462	198	681	841	42		42	3,000
Peak Change 2021-2020	(34)	(72)	(39)	(13)	(63)	21	(12)	97	9	(82)

Enrollment Summary by Building and Grade as of 2/1/2021														
Name	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Chenowith Elementary	79	52	53	61	54	56	0	0	0	0	0	0	0	355
Colonel Wright Elementary	43	43	37	35	45	45	0	0	0	0	0	0	0	248
D21 K-8 Virtual Academy	8	11	15	13	12	12	9	11	6	0	0	0	0	97
D21 Virtual Academy	0	0	0	0	0	0	0	0	0	6	2	16	26	50
Dry Hollow Elementary	71	61	62	59	72	84	0	0	0	0	0	0	0	409
Mosier Community School	20	23	19	19	22	20	24	22	12	0	0	0	0	181
The Dalles High School	0	0	0	0	0	0	0	0	0	232	207	178	178	795
The Dalles Middle School	0	0	0	0	0	0	194	212	186	0	0	0	0	592
Riverbend Community School	0	0	0	0	0	0	0	0	0	5	6	6	8	25
Totals	221	190	186	187	205	217	227	245	204	243	215	200	212	2,752
2019 - 2020 Totals	231	200	208	231	233	241	268	211	251	226	213	233	239	2,985
2021 – 2020 Changes	(10)	(10)	(22)	(44)	(28)	(24)	(41)	34	(47)	17	2	(33)	(27)	(233)



North Wasco County School District 21

Code: JBB
Adopted:

Educational Equity

The district is committed to the success of every student in each of our schools. For that success to occur, the district is committed to equity by recognizing institutional barriers and creating access and opportunities that benefit each student. “Achieving equity” means students’ identities will not predict or predetermine their success in school.

Educational equity is based on the principles of fairness and justice in allocating resources, opportunity, treatment and creating success for each student.

Educational equity promotes the real possibility of equality of educational results for each student and between diverse groups of students. Equity strategies are intentional, systemic and focused on the core of the teaching and learning process.

To achieve educational equity the district will commit to:

1. Systematically using districtwide and individual school level data, disaggregated by [race/ethnicity, national origin, language, special education, sex, socioeconomic status and mobility¹] to inform district decision making.
2. Raising the achievement of all students while narrowing the gap between the lowest and the highest performing students.
3. Eliminating the predictability and disparity in all aspects of education and its administration, including but not limited to, the disproportionate representation of students by race, poverty, sex, sexual orientation² and national origin in discipline, special education and in various advanced learning.
4. Graduating all students ready to succeed in a diverse local, national and global community.

In order to achieve educational equity for each and every student:

1. The district shall provide every student with equitable access to high quality curriculum, support, facilities and other educational resources, even when this means differentiating resource allocation.

¹ These are data categories that the Oregon Department of Education collects. Districts may choose to add to this list from data the district collects.

² “Sexual orientation” is defined by Oregon Revised Statute (ORS) 174.100(7) to mean an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identify, regardless of whether the individual’s gender identity, appearance, expression or behavior differs from that traditionally associated with the individual’s sex at birth.

2. The district shall review existing policies, programs, professional development and procedures for the promotion of educational equity, and all applicable new policies, programs and procedures will be developed [using an educational equity analysis tool] [with educational equity as a priority].
3. The district shall actively work toward a balanced teacher and administrator workforce to reflect the diversity of the student body. The district seeks to recruit, employ, support and retain a workforce that includes racial, sex and linguistic diversity, as well as culturally responsive administrative, instructional and support personnel.
4. The district shall provide professional development to strengthen employees' knowledge and skills for eliminating opportunity gaps and other disparities in achievement.
5. The district shall create schools with a welcoming, inclusive culture and environment that reflects and supports diversity of the student population, their families and their community.
6. The district shall include partners who have demonstrated culturally specific expertise, including but not limited to, families, government agencies, institutions of higher learning, early childhood education organizations, community-based organizations, local businesses and the community in general, in meeting our high goals for educational outcomes. The district shall seek to involve students, staff, families and community members that reflect district demographics to inform decisions regarding the narrowing of the achievement and other opportunity gaps.
7. The district shall provide multiple pathways to success in order to meet the needs of the diverse student body and shall actively encourage, support and expect high academic achievement for each student.
8. The district shall provide materials and assessments that reflect the diversity of students and staff and are geared toward the understanding and appreciation of culture, class, language, ethnicity, poverty, ability and other differences that contribute to the uniqueness of each student and staff member.

The superintendent shall [develop procedures] [develop an action plan] [include equity practices in the district's strategic plan strategies] to implement this policy. The superintendent will [annually] report to the Board the progress of the [implementation of this policy] [action plan] [strategic plan].

END OF POLICY

Legal Reference(s):

[ORS 174.100\(7\)](#)
[ORS 332.075](#)

[ORS 332.107](#)
[ORS 342.437 to -342.449](#)