

## Regular Meeting

Thursday, March 18, 2021 6:00 PM  
@northwascoschools

1. **Call Meeting to Order and Pledge of Allegiance** **Presenter:** John Nelson, Chair
2. **Review / Revision of the Agenda**
3. **District Mission / Vision Statement**
4. **Student / Staff Recognition**
5. **Student Representative Reports**
6. **Comments from the Audience about Non Agenda Items**
7. **Consent Agenda**
  - a. Special School Board Meeting Minutes from February 19th, 2021
  - b. Supplemental Budget Hearing & Regular School Board Meeting from February 25th, 2021
  - c. Personnel Report
8. **Board Action Calendar - Review**
9. **Board Discussion around Legislative Advocacy**
10. **School Board Sub Committee Reports**
11. **Old Business:**
  - a. **Discussion/Possible Action Item:** *Discussion on opening the Zone 5 position for appointment until June 30th, 2021.*
  - b. **Action Item:** Approve the amended language to Dr. Carolyn Bernal's superintendent contract (starting July 1st, 2021), as presented. **Presenter:** John Nelson, Chair
12. **New Business:**
  - a. **Presentations / Reports:**
    1. **Presentation:** Riverbend Community School Annual Report (for the 2019-2020 school year) **Presenter:** Stacey Shaw, Executive Director
    - a. **Action Item:** Approve the Riverbend Community School Annual Report as presented.
    2. **Presentation:** District Equity Committee - Update **Presenter:** Josephine Colburn & Mary Tyree
    3. **Superintendent's Report**

4. Chief Financial Officer's Report

a. Financial Statements:

b. Student Enrollment:

5. Board Attorney's Report

13. Discussion / Action Items:

14. 1st Reading on School Board Policies  
(informational only):

a. **Policy JBB:** Educational Equity

15. Informational Only:

a. *Board Policy IGDF-AR: Student Fund-Raising  
Activity Request (information only, no action  
needed)*

16. **Adjourn into Executive Session pursuant to ORS  
192.660(2)(i) "To review and evaluate the  
performance of the superintendent or any other  
public officer, employee or staff member, unless  
that person requests an open hearing".**

17. **Reconvene the regular meeting**

a. **Action on executive session, if needed.**

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

## 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 – March 18, 2021**

*Current as of – March 11, 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
Sylvia Dittmer	TOSA-Virtual Academy	<i>Temporarily assigned until the end of the 20-21' year</i>

#### 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
N/A		

#### Administrative Staff – Resignation/Retirements/Separation of Employment

NAME	POSITION	BUILDING	COMMENTS
N/A			

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
Karen Walasavage	Nutrition Services I	TDMS	Began March 8, 2021
Larry Wingo	District Courier/Maintenance I	Operations	Began March 15, 2021
Ines Aguirre	Nutrition Services I	TDMS	Began March 15, 2021
Tai Rogers	Educational Asst III-SPED	DHE	Began March 17, 2021
Lindsay Brock	Secretary III-AD Office	TDHS	Began February 23, 2021

#### ESP Staff –Transfers and Internal Hires – No Action Required

NAME	POSITION	COMMENTS
Sylvia Dittmer	Ed Asst II-ESL/ELL-TDHS	<i>Temporarily reassigned for the remainder of the 20 -21' year</i>

**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
Ambrielle Feil	Educational Asst III-SLC	CES	Resigning May 7, 2021
Amy Darr	Educational Asst II-Title I	CWE	Resigning March 12, 2021
Lindsay Brock	Educational Asst III-SPED	DHE	Resigned February 22, 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
Educational Assistant I-Duty Assistant	3.75	CWE	Open Until Filled	Advertised
Educational Assistant I-Duty Assistant	3.75	CES	Open Until Filled	Advertised
Maintenance I-Temporary	8 Hrs	Operations	Open Until Filled	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
Head Coach-Cross Country	Seasonal	TDHS	Open Until Filled	Advertised
Assistant Volleyball Coach	Seasonal	TDHS	Open Until Filled	Advertised



# Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information			
Municipality name:	Wahtonka Community School		
Address line 1:	400 East Scenic Drive	Reporting period: From	07/01/2019
Address line 2:		To	06/30/2020
City, state, ZIP:	The Dalles	OR	97058
Check if new address:	<input type="checkbox"/>	Report type:	Audit
If this is the final report, please enter the last date of operations:		Opinion issued:	Unmodified
		Basis of accounting:	GAAP

B. Financial statement audit – Reported deficiencies	
<p>1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported? _____ 1 _____</p> <p>2. Of those control deficiencies reported, how many resulted in the following: Accounting errors/Misstatements: _____ 1 _____ Noncompliance: _____</p>	<p>3. How were deficiencies communicated? Check all that apply.</p> <p><input type="checkbox"/> Report issued in accordance with Government Auditing Standards</p> <p><input checked="" type="checkbox"/> Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit"</p> <p><input type="checkbox"/> Other (specify communication): _____</p> <p><input type="checkbox"/> No deficiencies</p> <p>Per OAR 162-010-0230, a copy must be filed with Secretary of State.</p>

C. Summary of revenues and expenditures			
Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 1,001,473	a. Expenditures from government-wide statement of activities:	\$ 738,158
b. Fiduciary fund additions:		b. Fiduciary fund deductions:	
<b>c. Gross revenues subtotal (a + b):</b>	<b>\$ 1,001,473</b>	<b>c. Gross expenditures subtotal (a + b):</b>	<b>\$ 738,158</b>
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:		e. Turnovers to other municipal corporations:	
<b>f. Exempt revenue subtotal (d + e):</b>	<b>\$ 0</b>	<b>f. Exempt expenditures subtotal (d + e):</b>	<b>\$ 0</b>
<b>g. Net revenues (c – f):</b>	<b>\$ 1,001,473</b>	<b>g. Net expenditures (c – f):</b>	<b>\$ 738,158</b>

<b>D. Filing fee:</b>	<b>\$ 200</b>
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E. Submitted by	
Auditor name: <u>Glen Kearns, CPA</u>	Municipal license number: <u>1200</u>
Firm name: <u>Accuity, LLC</u>	Date: <u>02/11/2021</u>
Municipal contact name, title: <u>Stacey Shaw, Executive Director</u>	Municipal phone: <u>(541) 506-3449</u>

**Submit:** Click the "Submit" button on the right to submit this form via email. Save a copy for your records.

**Submit**

Within 30 days of delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Audits Division, and one copy must be delivered to the municipal corporation. If deficiencies are communicated in a separate letter or in a report issued in accordance with *Government Auditing Standards*, a copy of that communication must also be filed. (OAR 162-010-0230)

# Instructions

## Section A: Municipal corporation information

Type information or use drop-down menu to complete this section. Indicate new address by checking the box.

- **Report type:** Select Audit or Review
- **Opinion issued:** Select from unmodified, qualified, adverse, or disclaimer. If any opinion unit received other than unmodified, please identify that opinion type.
- **Basis of accounting:** Identify whether GAAP, cash, or modified cash basis statements are presented.

## Section B: Financial statement audit – Reported deficiencies

### B.1. How many significant deficiencies and material weaknesses were communicated?

Include the total number of *material weaknesses* and *significant deficiencies* reported in accordance with AU-C 265, ORS 297.466, and OAR 162-010-0230. Do not count “other matters” communicated.

If none were reported, insert a zero.

### B.2. Of those control deficiencies reported, how many resulted in accounting errors/misstatements or noncompliance?

Most deficiencies relate to internal controls over financial reporting. Some control deficiencies might also directly result in accounting errors and misstatements or non-compliance. If any of the findings communicated resulted in accounting errors and misstatements or noncompliance, indicate the number of deficiencies included in the total for B.1 that also pertain to those categories.

### B.3. How were deficiencies communicated?

Select the format used to communicate deficiencies to those charged with governance. Check all that apply. If no material weaknesses or significant deficiencies were communicated select No Deficiencies.

*NOTE: If deficiencies are communicated (including other matters), the auditor shall file a copy of the communication with the Secretary of State within 30 days of delivering the report to the municipal corporation. (OAR 162-010-0230)*

## Section C: Summary of revenues and expenditures

Revenues/receipts and expenditures/disbursements information is derived from amounts reported for government-wide and fiduciary activities and on the basis of accounting used in the audited or reviewed financial statements.

## Section D: Filing fee

The filing fee is based on net expenditures; section C, line g. Enter the fee based on the chart below:

Net expenditures over	Net expenditures do not exceed	Fee
\$ 0	\$ 50,000	\$ 20
\$ 50,000	\$ 150,000	\$ 40
\$ 150,000	\$ 500,000	\$ 150
\$ 500,000	\$ 1,000,000	\$ 200
\$ 1,000,000	\$ 5,000,000	\$ 250
\$ 5,000,000	\$ 10,000,000	\$ 300
\$ 10,000,000	\$ 50,000,000	\$ 350
\$ 50,000,000		\$ 400

### ORS 297.485(1):

#### Net expenditures and/or disbursements

The filing fee shall be determined by the total **expenditures** made by the municipal corporation for any and all purposes during the calendar or fiscal year audited, except that **expenditures** for principal of bonded debt, principal of short-term loans, principal of warrants redeemed which were issued during prior audit periods, transfers or loans between funds and turnovers of taxes or other trust moneys to other municipal corporations shall not be included in the **total expenditures** upon which the amount of the fee is based.

## Section E: Submitted by

Include the name of the licensed municipal auditor who performed the engagement and is submitting this form. Also include their title, firm name, and date this summary form was completed.

**To submit:** • Click the “Submit” button on page one to submit this form via email

• Save and email the completed form to [municipalfilings.sos@oregon.gov](mailto:municipalfilings.sos@oregon.gov) or

• Print a hardcopy and mail to: Audits Division, 255 Capitol St NE, Ste 500, Salem, Oregon 97310-0720



**WAHTONKA COMMUNITY SCHOOL**  
The Dalles, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2020



**WAHTONKA COMMUNITY SCHOOL  
The Dalles, Oregon**

**BOARD OF DIRECTORS**

June 30, 2020

**OFFICERS**

Beth McManus, Chair  
5240 Cherry Height  
The Dalles, Oregon 97058

Sara Viemeister, Vice Chair  
713 W 18<sup>th</sup> Street  
The Dalles, Oregon 97058

**MEMBERS**

Aaron Bowman  
1615 Terrace Street  
The Dalles, Oregon 97058

Josephine Colburn (resigned 4/7/2020)  
1221 E Lewis Street  
The Dalles, Oregon 97058

Robert Friel  
2026 Maple Street  
The Dalles, Oregon 97058

Carrie Pipinich  
1010 G Street  
The Dalles, Oregon 97058

**EXECUTIVE DIRECTOR**

Stacey Shaw  
400 East Scenic Drive  
The Dalles, Oregon 97058

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Wahtonka Community School  
The Dalles, Oregon 97058

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major funds of Wahtonka Community School, The Dalles, Oregon, 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 of 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 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 and the major funds of Wahtonka Community School, The Dalles, Oregon as of June 30, 2020, and the respective changes in financial position thereof, 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 and schedules of the School's proportionate share of the net pension liability and School contributions on pages 4 through 8 and 32, respectively, 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 Wahtonka Community School's basic financial statements. The budgetary comparison information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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 budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 4, 2021, 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

Accuity, LLC

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

Glen O. Kearns, CPA

Albany, Oregon

January 4, 2021

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

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**INTRODUCTION**

As management of Wahtonka Community School, The Dalles, Oregon, we offer readers this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2020. It should be read in conjunction with the School's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- At June 30, 2020, total net position of Wahtonka Community School amounted to \$338,890. The balance included \$241,288 restricted for various activities, and \$97,602 of unrestricted net position.
- The School's total net position increased by \$263,315 during the current fiscal year, as this was the first year in operation.
- Overall revenues of \$1,001,473 exceeded total expenses of \$738,158 by \$263,315.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to Wahtonka Community School's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other 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 School's finances in a manner similar to a private-sector business.

The statement of net position presents information on all the School's assets, liabilities, and deferred inflows and outflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The statement of activities presents information showing how the School's net position changed during the most recent fiscal year. 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, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., grants receivable).

The government-wide financial statements can be found on pages 9 through 10 of this report.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Fund Financial Statements**

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All funds of the School are governmental funds.

□ **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 and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the School'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 School's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School maintains two governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balance for the General and Special Revenue Funds, which are considered to be major funds.

Wahtonka Community School adopts an annual appropriated budget for the General and Special Revenue Funds. Budgetary comparison data has been provided to demonstrate compliance with the fund's respective budgets but is not a required part of the basic financial statements.

The basic governmental fund financial statements can be found on pages 11 through 14 of this report.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements 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 15 through 31 of this report.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (RSI) and other supplementary information (OSI). RSI includes the schedules of the School's proportionate share of the net pension liability and School contributions, and OSI includes the budgetary comparison information for the General and Special Revenue Funds.

This information can be found on pages 32 through 33 of this report, respectively.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the School's financial position. At June 30, 2020, the School's assets exceeded its liabilities by \$338,890.

**School's Net Position**

At the end of the current fiscal year, the School was able to report positive balances in all categories of net position. The School's net position increased by \$263,315 during the current fiscal year..

Condensed statement of net position information is shown below.

**Condensed Statement of Net Position**

	<b>Governmental Activities</b>	
	2020	2019
<b>ASSETS</b>		
Current assets	\$ 215,374	\$ 53,267
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	133,129	31,874
<b>LIABILITIES</b>		
Current liabilities	9,613	9,566
<b>NET POSITION</b>		
Restricted	241,288	19,621
Unrestricted	97,602	55,954
Total net position	\$ 338,890	\$ 75,575

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**School's Changes in Net Position**

The condensed statement of activities information shown below explains changes in net position.

**Changes in Net Position**

	<b>Governmental Activities</b>	
	2020	2019
<b>Program revenues</b>		
Operating grants and contributions	\$ 473,259	\$ 51,897
Total program revenues	473,259	51,897
<b>General revenues</b>		
State school fund – general support	525,915	311,345
Miscellaneous	2,299	341
Total general revenues	528,214	311,686
Total revenues	1,001,473	363,583
<b>Program expenses</b>		
Instruction	299,690	66,206
Support services	438,468	193,347
Community services	-	28,455
Total program expenses	738,158	288,008
<b>Change in net position</b>	263,315	75,575
<b>Net position - beginning</b>	75,575	-
<b>Net position - ending</b>	\$ 338,890	\$ 75,575

**FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS**

As noted earlier, the School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Fund**

The focus of the School's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the School's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the School's net resources available for spending at the end of the fiscal year.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

At the end of the current fiscal year, the School's governmental funds reported a combined fund balance of \$205,761, an increase of \$162,060 from the prior year. Of this total, \$(35,527) constitutes unassigned fund balance.

**KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE**

At the time these financial statements were prepared and audited, the School was aware of the following circumstances that could significantly affect its future financial health.

- The School received funding for high school success programs that include career technical education.
- The School projected 45 students for the 2020-2021 fiscal year.

At the end of the current fiscal year, unassigned fund balance of the General Fund was \$(35,527).

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the School's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to Wahtonka Community School, 3601 West 10<sup>th</sup> Street, The Dalles, Oregon 97058.

## **BASIC FINANCIAL STATEMENTS**

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

STATEMENT OF NET POSITION

June 30, 2020

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 188,501
Accounts receivable, net of allowance of \$0	<u>26,873</u>
Total current assets	<u>215,374</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>133,129</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	2,109
Payroll liabilities	<u>7,504</u>
Total current liabilities	<u>9,613</u>
<b>NET POSITION</b>	
Restricted for grant programs	241,288
Unrestricted	<u>97,602</u>
Total net position	<u><u>\$ 338,890</u></u>

The accompanying notes are an integral part of these financial statements.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities				
Instruction	\$ 299,690	\$ -	\$ 473,259	\$ 173,569
Support services	<u>438,468</u>	<u>-</u>	<u>-</u>	<u>(438,468)</u>
Total governmental activities	<u>\$ 738,158</u>	<u>\$ -</u>	<u>\$ 473,259</u>	<u>\$ (264,899)</u>
General revenues				
State school fund - general support				525,915
Miscellaneous				<u>2,299</u>
Total general revenues				<u>528,214</u>
Change in net position				263,315
Net position - beginning				<u>75,575</u>
Net position - ending				<u>\$ 338,890</u>

The accompanying notes are an integral part of these financial statements.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2020

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 241,288	\$ 241,288
Accounts receivable	<u>26,873</u>	<u>-</u>	<u>26,873</u>
Total assets	<u><u>\$ 26,873</u></u>	<u><u>\$ 241,288</u></u>	<u><u>\$ 268,161</u></u>
<b>LIABILITIES</b>			
Current			
Book overdraft	\$ 52,787	\$ -	\$ 52,787
Accounts payable	2,109	-	2,109
Payroll liabilities	<u>7,504</u>	<u>-</u>	<u>7,504</u>
Total liabilities	<u>62,400</u>	<u>-</u>	<u>62,400</u>
<b>FUND BALANCE</b>			
Restricted for grant programs	-	241,288	241,288
Unassigned	<u>(35,527)</u>	<u>-</u>	<u>(35,527)</u>
Total fund balance	<u>(35,527)</u>	<u>241,288</u>	<u>205,761</u>
Total liabilities and fund balance	<u><u>\$ 26,873</u></u>	<u><u>\$ 241,288</u></u>	<u><u>\$ 268,161</u></u>

The accompanying notes are an integral part of these financial statements.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2020

<b>Total fund balance</b>	\$ 205,761
<p>Amounts relating to the School's proportionate share of the net pension liability for the Oregon Public Employees Retirement Systems (PERS) are not reported in governmental fund statements. In the governmental fund statements, pension expense is recognized when due. These amounts consist of:</p>	
Deferred outflows of resources relating to pension expense	<u>133,129</u>
<b>Net position of governmental activities</b>	<u><u>\$ 338,890</u></u>

The accompanying notes are an integral part of these financial statements.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Local revenue	\$ 2,297	\$ 2	\$ 2,299
Intermediate revenue	-	155,261	155,261
State revenue	525,915	-	525,915
Federal revenue	-	317,998	317,998
	<u>528,212</u>	<u>473,261</u>	<u>1,001,473</u>
Total revenues			
<b>EXPENDITURES</b>			
Current			
Instruction	326,411	74,534	400,945
Support services	261,408	177,060	438,468
Community services	-	-	-
	<u>587,819</u>	<u>251,594</u>	<u>839,413</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	(59,607)	221,667	162,060
Fund balance - beginning	<u>24,080</u>	<u>19,621</u>	<u>43,701</u>
Fund balance - ending	<u>\$ (35,527)</u>	<u>\$ 241,288</u>	<u>\$ 205,761</u>

The accompanying notes are an integral part of these financial statements.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

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

For the Year Ended June 30, 2020

<b>Net change in fund balance</b>	\$ 162,060
Amounts reported for governmental activities in the statement of activities are different because:	
Pension expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in governmental funds. In the statement of activities, pension expense or credits are recognized when determined to have been accrued.	
	<u>101,255</u>
<b>Change in net position of governmental activities</b>	<u>\$ 263,315</u>

The accompanying notes are an integral part of these financial statements.

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the School. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported by the School.

**B. Reporting Entity**

Wahtonka Community 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 School began operations in 2018. The School is subject to ORS 338 in connection with the operation of public charter schools. In accordance with ORS 338, the School is organized as a not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code. The School is governed by a four-member board of directors.

**C. Income Taxes**

Wahtonka Community School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes has been made. In addition, the School qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The tax-exempt status can be revoked by the Internal Revenue Service as a result of direct violations of laws and regulations governing 501(c)(3) organizations. The School's operating policy requires strict adherence to these laws and regulations in order to maintain its tax-exempt status. Management's policy is to engage in activities related to their exempt purpose.

Management evaluates tax positions annually based on the guidance in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740. FASB ASV 740 prescribes a comprehensive model for recognizing, measuring, presenting, and disclosing, in the financial statements, tax position taken or expected to be taken on a tax return, including positions that the School is exempt from income taxes or not subject to income taxes on unrelated business income. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable, respectively, that a liability has been incurred for unrecognized income tax benefits.

Generally, the School is subject to examination by U.S. federal and state income tax authorities for three years from the filing of a tax return.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the government’s fund. The emphasis of fund financial statements is on major governmental funds.

The School reports the following major governmental funds:

General Fund – The General Fund is the School’s primary operating fund. It accounts for all financial resources of the School that are not required to be accounted for in another fund. The primary sources of revenue are state and local revenues.

Special Revenue Fund – The Special Revenue Fund accounts for revenues and expenditures related to grants and other special revenue sources. The primary source of revenue is federal revenue.

**E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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.

The governmental 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.

**F. Budgetary Information**

The School is not subject to Oregon Budget Law. The School prepares an annual budget for management purposes and for submission to its sponsoring district, as required under the terms of its charter. Budgetary comparison schedules are included in this report for additional analysis. Annual budgets are adopted on the modified accrual basis of accounting. Budget amounts shown in the financial statements reflect the original budget amounts.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**G. Assets, Liabilities, and Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**1. Cash and Cash Equivalents**

The School's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**2. Deferred Outflows/Inflows of Resources (Non-Pension Related)**

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, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until that time. 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, deferred inflows of resources, represents an acquisition of net position that applies to a future period and therefore, will not be recognized as an inflow of resources until that time.

**3. Net Position Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

**4. Fund Balance Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**5. Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The board of directors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for the specific purposes but do not meet the criteria to be classified as committed. The board may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The School reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance - amounts that are in nonspendable form (such as inventory or prepaid expenses) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the School itself, using its highest level of decision-making authority (i.e. board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the School takes the same highest-level action to remove or change the constraint.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

- Assigned fund balance - amounts that School intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the school board delegates authority.
- Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The School has not formally adopted a minimum fund balance policy.

**H. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Amounts reported as 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 segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**2. Pensions**

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

**I. Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**II. DETAILED NOTES ON THE FUND AND ALL ACCOUNT GROUPS**

**A. Cash Deposits with Financial Institutions**

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the School's deposits may not be returned. The School holds an account at Bank of the West Bank, for which the FDIC provides insurance coverages of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts. At June 30, 2020, the School had deposits of \$185,275 fully insured by the FDIC.

Deposits

The School's deposits and investments at June 30, 2020 are as follows:

Cash on hand	\$	200
Checking accounts		<u>188,301</u>
Total deposits and investments	\$	<u><u>188,501</u></u>

Deposits and investments by restriction type:

Governmental activities - unrestricted		
General Fund - book overdraft	\$	(52,787)
Governmental activities - restricted		
Special Revenue Fund		<u>241,288</u>
Total deposits and investments	\$	<u><u>188,501</u></u>

Restricted cash is for future grant expenditures.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**B. Operating Leases**

The School has a long-term lease agreement with North Wasco School District, with terms as follows:

**1. School Premises Lease**

On November 1, 2018, the School signed a one-year lease agreement for use of the building in which the School operates, ending on June 30, 2020. Payments of \$2,000 are due monthly. Lease expense for the year ended June 30, 2020 was \$24,000.

**C. Constraints on Fund Balances**

	General Fund	Special Revenue Fund	Total Governmental Funds
Fund balances:			
Restricted for:			
Grants	\$ -	\$ 241,288	\$ 241,288
Unassigned	(35,527)	-	(35,527)
Total fund balances	\$ (35,527)	\$ 241,288	\$ 205,761

**III. OTHER INFORMATION**

**A. Risk Management**

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverages in the past year.

**B. Retirement Plans**

**1. Oregon Public Employees Retirement System**

*General Information about the Pension Plan*

Name of Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Description of Benefit Terms

*Plan Benefits – PERS Pension (Chapter 238)*

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A

*PERS Pension*

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

*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 (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

*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:

- Member was employed by a PERS employer at the time of death
- Member died within 120 days after termination of PERS-covered employment
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- 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 a either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

*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 changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

OPSRP Pension Program (OPSRP DB)

*Pension Benefits*

The ORS Chapter 238A Defined Benefit Pension Program 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: police and fire - 1.8 percent is multiplied by the number of years of service and the final average salary.

Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. A member of the 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 the 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 percent of the pension that would otherwise have been paid to the deceased member.

*Disability Benefits*

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

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

*Benefit Changes After Retirement*

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

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, which became effective July 1, 2019. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2020 were \$122,803.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>.

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

Actuarial Valuations

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

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
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
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><b>Health retirees and beneficiaries:</b> 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><b>Active members:</b> 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><b>Disabled retirees:</b> RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent. 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 Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 2017 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. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

<u>Asset Class</u>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	13.5%	21.5%	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%

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

*Pension 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 \$0 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 employers, actuarially determined. At December 31, 2019 the School's proportion was 0.000%. For the year ended June 30, 2020, the School recognized pension expense of \$6,199. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on investments	-	-
Changes in proportionate share	-	-
Differences between employer contributions and employer's proportionate share of system contributions	26,037	-
Total (prior to post-MD contributions)	26,037	-
Contributions subsequent to the MD	107,092	-
Total	\$ 133,129	\$ -

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
Year ended June 30:	
1st Fiscal Year	\$ 6,199
2nd Fiscal Year	6,199
3rd Fiscal Year	6,199
4th Fiscal Year	6,199
5th Fiscal Year	1,241

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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

School's proportionate share of the net pension liability (asset):

1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
\$ -	\$ -	\$ -

*Changes Subsequent to the Measurement Date*

A legislative change that occurred after the December 31, 2017 valuation date affected the plan provisions reflected for financial reporting purposes. Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future Tier 1/Tier 2 and OPSRP benefits for certain active members are now projected to be lower than prior to the legislation.

For GASB 67 and GASB 68, the benefits valued in the Total Pension Liability are required to be in accordance with the benefit terms legally in effect as of the relevant fiscal year-end for the plan. As a result, Senate Bill 1049 was reflected in the June 30, 2019 Total Pension Liability. The decrease in the Total Pension Liability resulting from Senate Bill 1049, measured as of June 30, 2019, is shown in the Exhibit A as the "Effect of plan changes" during the measurement period. While Senate Bill 1049 also made changes to certain aspects of the System's funding and administration, the salary limit is the only change that affects the measured Total Pension Liability. As a result, the salary limit provision is the only difference in the valuation basis used to determine the Total Pension Liability between June 30, 2018 and June 30, 2019.

**C. Individual Account Program (IAP)**

*Plan Description*

Employees of the School are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP).

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

*Pension Benefits*

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. 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 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.

*Contributions*

Member contributions are set by statute at 6 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the School has opted to pick-up the contributions on behalf of its employees.

*Actuarial Methods and Assumptions*

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized. The assumed rate of return on investments is 7.2% compounded annually. The assumed consumer price inflation rate used is 2.5% per year.

Additional disclosures related to Oregon PERS not applicable to specific employers are available by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700, or can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

**D. Concentrations of Funding Sources**

Wahtonka Community School received a significant portion of its revenue from the state school fund, passed through their sponsoring school district. For the year ended June 30, 2020, the School received approximately 52% of its total revenue from the state school fund.

**E. Commitments and 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 statewide 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 are pupil counts fluctuate, they can cause either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on operations cannot be determined.

**F. New Pronouncements**

The Governmental Accounting Standards Board (GASB) issued [Statement No. 95](#), *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.

The guidance postpones by one year the effective dates of certain provisions in the pronouncements as follows:

GASB Statement No. 84, *Fiduciary Activities* – This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements* – This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The Statement postpones the effective dates of the following pronouncements by 18 months:

GASB Statement No. 87, *Leases* – This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

The School will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the above pronouncements.

The GASB provides other COVID-19 related resources on its website:

<https://www.gasb.org/COVID19>.

**G. Subsequent Events**

Management has evaluated subsequent events through January 4, 2021, which was the date that the financial statements were available to be issued.

**REQUIRED SUPPLEMENTAL INFORMATION**

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS

**OREGON PERS SYSTEM**

**Schedule of the School's Proportionate Share of the Net Pension Liability**

	<u>2020</u>	<u>2019</u>
School's Proportion of the net pension liability (asset)	0.00000000%	0.00000000%
School's proportionate share of the net pension liability (asset)	\$ -	\$ -
School's covered-employee payroll (from actuarial exhibits)	\$ -	\$ -
School's proportionate share of the net pension liability (asset) as a percentage its covered-employee payroll	0%	0%
Plan fiduciary net position as a percentage of the total pension liability	80.2%	82%

**Schedule of the School's Contributions**

	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 122,803	\$ 20,416
Contributions in relation to the contractually required contribution	<u>(122,803)</u>	<u>(20,416)</u>
Contribution deficiency (excess)	\$ -	\$ -
School's covered-employee payroll	\$ 382,546	\$ 149,050
Contributions as a percentage of covered-employee payroll	32%	14%

## **OTHER INFORMATION**

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	GAAP Basis
<b>REVENUES</b>			
Local revenue	\$ 26,020	\$ (23,723)	\$ 2,297
State revenue	525,920	(5)	525,915
Total revenues	551,940	(23,728)	528,212
<b>EXPENDITURES</b>			
Current			
Instruction	379,751	(53,340)	326,411
Support services	162,189	99,219	261,408
Total expenditures	541,940	45,879	587,819
Excess (deficiency) of revenues over (under) expenditures	10,000	(69,607)	(59,607)
Fund balance - beginning	-	24,080	24,080
Fund balance - ending	\$ 10,000	\$ (45,527)	\$ (35,527)

**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

SPECIAL REVENUE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	GAAP Basis
<b>REVENUES</b>			
Local revenue	\$ 2,000	\$ (1,998)	\$ 2
Intermediate revenue	28,885	126,376	155,261
Federal revenue	479,496	(161,498)	317,998
Total revenues	510,381	(37,120)	473,261
<b>EXPENDITURES</b>			
Current			
Instruction	212,384	(137,850)	74,534
Support services	124,409	52,651	177,060
Capital outlay	173,600	(173,600)	-
Total expenditures	510,393	(258,799)	251,594
Excess (deficiency) of revenues over (under) expenditures	(12)	221,679	221,667
Fund balance - beginning	1,212	18,409	19,621
Fund balance - ending	\$ 1,200	\$ 240,088	\$ 241,288

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY  
STATE REGULATIONS**



## INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors  
Wahtonka Community School  
The Dalles, Oregon 97058

We have audited the financial statements of Wahtonka Community School, The Dalles, Oregon, as of and for the year ended June 30, 2020, and have issued our report thereon dated January 4, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether Wahtonka Community School'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 162-010-0000 through 162-010-0320 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 statement 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**

**Programs funded from outside sources**

**Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)**

**Public charter school requirements**

In connection with our testing, nothing came to our attention that caused us to believe the School was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

**OAR 162-010-0230 Internal Control**

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting. However, we noted certain matters that we have reported to management of the School in a separate letter dated January 4, 2021.

This report is intended solely for the information and use of the board of directors and management of Wahtonka Community School, North Wasco County School District 21, 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 blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

January 4, 2021



## WAHTONKA COMMUNITY SCHOOL

Report to the Board of Directors  
for the Year Ended June 30, 2020

January 4, 2020



**WAHTONKA COMMUNITY SCHOOL**  
**The Dalles, Oregon**

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January 4, 2020

Board of Directors  
Wahtonka Community School  
The Dalles, Oregon

We are pleased to present this report related to our audit of the financial statements of the governmental activities, and each major fund of Wahtonka Community School, The Dalles, Oregon, for the year ended June 30, 2020. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the School's financial reporting process. Also included, is a summary of recently issued accounting standards that may affect future financial reporting by the School.

This report is intended solely for the information and use of the Board of Directors and management of the School, and it is not intended to be used, and should not be used, by anyone other than these specified parties.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the School.

Very truly yours,

Accuity, LLC  
Certified Public Accountants  
Albany, Oregon



January 4, 2020

Board of Directors  
Wahtonka Community School  
The Dalles, Oregon

In planning and performing our audit of the financial statements of the governmental activities, and each major fund of Wahtonka Community School as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Wahtonka Community School's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in the School's internal control that we consider to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the School's internal control to be significant deficiencies:

#### ***Organizational Structure***

The size of the School's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the School to provide oversight and independent review functions.

*Restrictions on Use*

This communication is intended solely for the information and use of management, the board of directors, and others within the School, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Accuity, LLC". The signature is written in a cursive style with a large, looping initial 'A'.

Accuity, LLC



Board of Directors  
Wahtonka Community School  
The Dalles, Oregon

We have audited the financial statements of the governmental activities, and each major fund, of Wahtonka Community School for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 18, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Wahtonka Community School are described in Note I to the financial statements. No new accounting policies were adopted during the year, and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management, and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain written representations from management, which are included in the attached letter dated January 4, 2020.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Wahtonka Community School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### ***Other Matters***

We applied certain limited procedures to the Schedule of the School's Proportionate Share of the Net Pension Liability and Schedule of School Contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the budgetary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements.

We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

***Restriction on Use***

This information is intended solely for the use of board of directors and management of Wahtonka Community School, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

  
Accuity, LLC

January 4, 2020

## Recently Issued Accounting Standards June 30, 2020

The Governmental Accounting Standards Board (GASB) issued [Statement No. 95](#), *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.

The guidance postpones by one year the effective dates of certain provisions in the pronouncements as follows:

GASB Statement No. 84, *Fiduciary Activities* - This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements* - This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The Statement postpones the effective dates of the following pronouncements by 18 months:

GASB Statement No. 87, *Leases* - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

The School will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the above pronouncements.

The GASB provides other COVID-19 related resources on its website:

<https://www.gasb.org/COVID19>.



June 18, 2020

Beth Wentz  
Wahtonka Community School

Dear Beth Wentz,

We are pleased to confirm our understanding of the services we are to provide to Wahtonka Community School for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Wahtonka Community School as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Wahtonka Community School's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Wahtonka Community School's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by the U.S. Generally Accepted Accounting Principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable
3. Schedules of Funding Progress and Government Contributions, if applicable

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies Wahtonka Community School's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any
2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor



Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

1. Schedule of Long-Term Debt Transactions
2. Schedule of Future Requirements for Retirement of Long-Term Debt

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether the basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to above when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the Minimum Standards for Audits of Oregon Municipal Corporations and will include tests of accounting records of Wahtonka Community School and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Wahtonka Community School's financial statements. Our report will be addressed to the governing body of Wahtonka Community School. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable, assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Government or to acts by management or employees acting on behalf of the Government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from



you about the financial statements and related matters.

### **Audit Procedures – Internal Control**

Our audit will include obtaining an understanding of the Government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Wahtonka Community School's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Wahtonka Community School in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes as previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.



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

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing and will prepare schedules requested by us by the dates communicated directly to management.

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

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

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.



We expect to begin our audit on September 15, 2020, and to issue our report no later than December 31, 2020. Kori Sarrett is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, or travel), will be \$5,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

At the conclusion of our audit engagement, we will communicate to the governing body, who we have determined to be those charged with governance, the following significant findings from the audit:

- Our view about the qualitative aspects of the Government's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to the governing body regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures, if any;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence with management.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.

The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator



shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator. Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

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

Very truly yours,

Kori Sarrett

Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Wahtonka Community School

Beth Wentz

Beth Wentz,

06/23/2020

Date

Accuity, LLC  
Certified Public Accountants  
436 1<sup>st</sup> Avenue West  
P.O. Box 1072  
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the financial statements of Wahtonka Community School, which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2020, the respective changes in financial position and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 18, 2020, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America, and include all properly classified funds and other financial information of the School required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation

of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the School is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

11. We have provided you with:
  - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the School and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware.

### **School-Specific**

19. We have made available to you all financial records and related data.
20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.

22. The School has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
23. We have a process to track the status of audit findings and recommendations.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
26. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
27. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
28. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
29. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

30. The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
31. The School has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
32. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
33. The financial statements include all component units, as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
34. The financial statements properly classify all funds and activities.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
38. Provisions for uncollectible receivables have been properly identified and recorded.
39. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.

43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the School's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
46. With respect to the individual fund schedules and statements:
  - a. We acknowledge our responsibility for presenting the individual fund schedules and statements in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

  
Business Manager

1/4/21  
Date

  
Director

1/4/21  
Date

**WAHTONKA COMMUNITY SCHOOL**

**Journal Entry**

**6/30/2020**

<b>Account</b>	<b>Description</b>	<b>Workpaper Reference</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Income Effect</b>
<b>AJE01</b>					
To zero erroneous AP and record actual AP					
100-0000-0421-000	AP		618.50	0.00	
100-1131-0410-050	Consumable Supplies		0.00	618.50	
100-0000-0421-000	AP		0.00	2,107.96	
100-1131-0220-050	Social Security		1,839.87	0.00	
100-1131-0410-050	Consumable Supplies		268.09	0.00	
<b>Total</b>			<b>2,726.46</b>	<b>2,726.46</b>	<b>-1,489.46</b>
<b>AJE02</b>					
To reclass equity between funds					
100-5400-0000-000	Beginning Fund Balance		19,621.00	0.00	
200-5400-0000-000	Beginning Fund Balance		0.00	19,621.00	
<b>Total</b>			<b>19,621.00</b>	<b>19,621.00</b>	<b>0.00</b>
<b>AJE03</b>					
To reverse client duplicate December PERS entry					
100-0000-0102-000	Rivermark Community CU		10,830.39	0.00	
100-0000-0471-000	Payroll Liabilities		0.00	10,830.39	
<b>Total</b>			<b>10,830.39</b>	<b>10,830.39</b>	<b>0.00</b>
<b>AJE04</b>					
To adjust cash to match reconciliation					
100-0000-0102-000	Rivermark Community CU		3,246.14	0.00	
100-0000-0730-000	Retained Earnings		0.00	3,062.00	
100-1000-0000-000	Miscellaneous Income		0.00	184.14	
<b>Total</b>			<b>3,246.14</b>	<b>3,246.14</b>	<b>184.14</b>
<b>AJE05</b>					
To balance funds - client will not book in QB					
100-0000-0101-000	Bank of the West		0.00	241,287.73	
201-0000-0101-000	Cash - Bank of the West		241,287.73	0.00	
<b>Total</b>			<b>241,287.73</b>	<b>241,287.73</b>	<b>0.00</b>
<b>AJE06</b>					
To reclass grant funds received booked to local sources					
200-1000-0000-000	Miscellaneous Income		33,694.74	0.00	
231-3299-0000-000	Other Restricted Grants-in-aid		0.00	6,821.74	
202-4500-0000-000	Restricted Rev From Federal Government		0.00	26,873.00	
<b>Total</b>			<b>33,694.74</b>	<b>33,694.74</b>	<b>0.00</b>
<b>GRAND TOTAL</b>					
			<b>311,406.46</b>	<b>311,406.46</b>	<b>-1,305.32</b>



## **Riverbend Community School Annual Report 2020**

**9<sup>th</sup> - 12<sup>th</sup> grade public charter high school**

**[www.riverbendcommunityschool.org](http://www.riverbendcommunityschool.org)**

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# Mission and Vision

## Mission

Our Mission is to empower our students to achieve their goals and make a positive impact on their community and their world through innovative project-based education, design thinking, and real-world application of new skills.

## Vision

Myself

My Community

My Nation

My World

# Core Principles

## What We Believe

- ◆ High school needs to prepare students for life after graduation.
- ◆ Students need the ability to be problem solvers and critical thinkers.
- ◆ Students need authentic real-world opportunities for problem solving.
- ◆ Students need to take pride and responsibility for their community.

*We believe in prioritizing our relationships with students and families*

## How We Accomplish This

- ◆ Hands-on real-world project learning across content areas
- ◆ School wide focus on STEM, CTE, design-thinking, and critical problem solving
- ◆ Small school - our student body is capped at 60 students.
- ◆ Small class sizes - our average class size is 15 or fewer students, allowing teachers to give individual attention to students needs
- ◆ Exhibitions of Learning- Students talk about their learning to families and community members through presentations of their work
- ◆ Extensive involvement from community mentors and real-world community internships for students
- ◆ Close support for students in developing plans for life after high school including college and career skills

## Staff

**Stacey Shaw:** Executive Director/Principal

**Josephine Colburn:** Social Sciences Teacher/After School Program Coordinator

**Jocelyn Paris:** STEM/Science, CTE, Health/PE, ASL teacher

**Annie Bourinskie:** Math teacher

**Kieran Connolly:** ELA, Journalism, Music teacher

**Mary Brossman:** Geology, Art teacher

**Sean O'Connor:** Photography, Filmmaking, Media Arts teacher

**Kyle Glenn:** Digital Storytelling, Filmmaking, Media Arts teacher

**Beth Wentz:** Registrar, Business Manager

## Board of Directors

**Bethany McManus,** Chair

**Aaron Bowman,** Director

**Sarah Viemeister,** Vice Chair

**Robert Clark,** Director

**Lorraine Hernandez,** Director

**Carrie Pipinich,** Director

\*Extended teaching staff bios are available at [www.riverbendcommunityschool.org/teachingstaff](http://www.riverbendcommunityschool.org/teachingstaff)

\*Extended board bios are available at [www.riverbendcommunityschool.org/board](http://www.riverbendcommunityschool.org/board)

# Academics

## Riverbend Community School Courses

**Algebra 1 and 2**

**Advanced Algebra**

American Sign Language

Anatomy and Physiology

**Biology**

**Chemistry (Forensic Chemistry)**

Culinary Arts

**Culture and Economics (Global Studies/Finance)**

**Digital Storytelling**

**Geology**

**Geometry**

**Health**

**Horticulture**

**Integrated Mathematics I, II, III**

**Intro to Filmmaking**

**Journalism**

**Literary Analysis 1 and 2**

**Music Through the Ages (US History)**

**Narrative and Creative Writing**

**Personal Finance**

**Photography**

**Physical Education**

Research Writing and Senior Project

Spanish

Statistics

**Visual Arts (encompassing image making and mixed media arts)**

Writing for College and Career

Wood Shop

**\*\* *Bolded* course titles are being offered in the current trimester**

# Enrollment

We currently have 27 students enrolled, with an additional 4 students to begin in July.

Of our currently enrolled students we have:

10 IEP students

1 ELL student

3 students identifying as Hispanic

2 students identifying as Black/African American

3 students identifying as American Indian/Alaska Native

23 students identifying White

- These numbers reflect several students identifying as more than one racial and/or ethnic identity and or/receiving more than one type of academic support.

Riverbend qualifies for Title I funds based on our percentage of students qualifying for free and reduced lunch. We have a high number of students have been and/or are currently impacted by traumatic events and life circumstances. Many of our students face multiple barriers to educational access and equity and we work diligently as a staff to provide support to students and families to address and change identified inequities and challenges.

Like many or most schools, RCS has faced challenges during the 2020-21 year of comprehensive distance learning, including the pivot to online learning, marketing the school during CDL, and in providing wrap-around supports for students and families. We have risen to several of these challenges, with the most central accomplishment being that we have created consistent high quality online courses and standardized support and tracking systems. We are currently working to bring students into on-site, in-person classes at the CGCC campus beginning April 19<sup>th</sup>.

## Plans and Partnerships

In the remainder of the 2020/21 school year, we plan to bring students into on-site, in-person classes, to continue offering high quality project-based course offerings, and to build strong pathways and college and career opportunities for students. We will continue to work diligently to remove barriers to access, including supporting students with technology and materials access, translation, IEP support and accommodation, and referral to support agencies as needed for additional resources as needs are identified. We will work closely with our existing partners to provide increased opportunities for dual credit, career training, college readiness and attendance, internships and scholarships. **We will continue to provide an engaging, safe and academically enriching after school program for D21 2<sup>nd</sup> through 5<sup>th</sup> grade students.** We will continue to develop the training and provide the resource support for Riverbend staff as needed to achieve these plans.

### **We currently have working partnerships with:**

- Columbia Gorge Community College
- Google
- Story Gorge
- Immense Imagery
- Gorge STEM Hub
- SeeChange.org
- CREN Columbia Regional Educators Network
- Seed to Table Educational Farm
- GLSEN (LGBTQIA+ student support organization)

## RCS Student Comments to the D21 Board

"What I want the North Wasco School Board to know about my experiences as a Riverbend student is that **I feel like I am actually learning something, and I feel really engaged in the work. I also feel welcomed in this school.** All the teachers are so kind and helpful." – **9<sup>th</sup> grade student**

"**The teachers at the school are actually really sweet. They will help you out if you are stuck on something. They will help you but teach you at the same time instead of just doing it for you.** These teachers are patient and will not get moody, more teachers need to be like the ones at Riverbend Community School. I used to go to Wahtonka when it was on the west side of The Dalles before all of the teachers who work here now were there. I liked it, but they were just starting it up, but now **it seems like they got everything down.** At the schools I went to before Riverbend they would be really moody about helping me and would never pick my hand when it was raised and if I had a question they'd respond in a negative way. **Riverbend is probably the best school I've been to.**" – **Bereket Mahn, 11<sup>th</sup> grade**

"I made the decision to joined Riverbend at the beginning of this year. At the school I was originally attending I never really got the help that I needed. I of course was nervous to be starting a whole new school with new teachers and new classmates, but **I was very surprised to see how friendly and welcoming everyone was to me. All the teachers are very involved and actually care if students are falling behind. I have been having a great experience at Riverbend so far and I am excited to continue this school.**" - **Saige Thompson, 11<sup>th</sup> grade**

"Before I went to Riverbend I didn't care about school or my grades, I had no motivation to do the schoolwork because I wouldn't understand and I didn't want to ask the teachers for help because I felt like they didn't care and I didn't understand the way they would explain things, but at **Riverbend I'm doing my work and understanding the work because the teachers are very helpful, and they take time to help you understand what you're doing.** I always struggled with getting along with teachers because I felt like they didn't actually care about students education and they were rude, but at **Riverbend all the teachers are really kind and they make it possible to succeed and make it possible to finish the work they assign which is really helpful** to me because if I don't finish my work in class, it's hard for me to get motivation or to remember to do the work after school. At Riverbend, I feel like the teachers give a really good amount of work and good amount of time to get it finished because I never feel rushed like I did at the {other} public schools I always felt rushed with work which made me not want to do it because I knew I was going to fail anyway; but last trimester I started late to Riverbend and I still ended up with a 3.0 GPA and that's **the highest my GPA has been since probably 5<sup>th</sup> grade.** Riverbend was also really easy to join. I was nervous joining but once I got into classes that went away because the teachers were all really nice and they ask how were doing basically every day and that make it known that they care and it's really motivating. – **Ashlyn Jones, 10<sup>th</sup> grade**

“My name is **Tanna Mangold, I am 17** and have been at Riverbend since my freshman year. I have really enjoyed being at this school, it’s a very welcoming school and the teachers care about how you are doing and will help you. **The teachers and staff to me make the school feel like a second home** and that’s what really caught my attention when I first came here. **Although the school has changed a lot since I first started, I think that these changes have helped to make the school better. The education part of the school is more educational and most of the classes will help you with life after school,** and I think that it is very important and helpful for each student because I don’t know about other people, but I have no clue what to do after I graduate.”

“The switch to Riverbend was the correct decision for me, it allows me to have a much more **personalized learning environment. I think the structure of this school will be the model used for education in the future.**” – *Ian Pothier, 12<sup>th</sup> grade*

## Financials

Please refer to the following documents, included separately:

- 1) Summary of Revenues and Expenditures, 2019-2020
- 2) Annual Financial report June 30, 2020
- 3) Report to the Board of Directors, June 30, 2020

# NORTH WASCO COUNTY SCHOOL DISTRICT

## FY 2021 Expenditure Status Report

For the month ending February 28th, 2021\*

DESCRIPTION	Budget	Year to Date	Encumbrances	Balance	% Budget Expended
<b>100 General Fund</b>					
1000 - Instruction	20,975,768	9,996,634	8,425,225	2,553,909	47.66%
2000 - Support Services	13,717,049	7,792,654	4,537,962	1,386,433	56.81%
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%
<b>Totals</b>	<b>36,862,817</b>	<b>18,659,288</b>	<b>12,963,187</b>	<b>5,240,342</b>	<b>50.62%</b>
<b>210-242 Special Revenue Funds</b>					
1000 - Instruction	4,315,172	1,714,758	1,214,625	1,385,789	39.74%
2000 - Support Services	2,928,237	654,959	158,567	2,114,711	22.37%
3000 - Enterprise & Community Services	149,609	22,832	-	126,777	15.26%
4000 - Capital Outlay	2,276,980	40,409	-	2,236,571	1.77%
7000 - Unappropriated Ending Fund Balance	45,000	-	-	45,000	0.00%
<b>Totals</b>	<b>9,714,998</b>	<b>2,432,958</b>	<b>1,373,192</b>	<b>5,908,848</b>	<b>25.04%</b>
<b>250 Nutrition Services Fund</b>					
3000 - Enterprise & Community Services	1,586,288	683,308	266,409	636,571	43.08%
<b>Totals</b>	<b>1,586,288</b>	<b>683,308</b>	<b>266,409</b>	<b>636,571</b>	<b>43.08%</b>
<b>285 Technology Fund</b>					
1000 - Instruction	-	-	-	-	0.00%
2000 - Support Services	160,000	38,434	3,015	118,551	24.02%
<b>Totals</b>	<b>160,000</b>	<b>38,434</b>	<b>3,015</b>	<b>118,551</b>	<b>24.02%</b>
<b>292-298 Replacement Funds</b>					
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%
<b>Totals</b>	<b>1,146,500</b>	<b>425,771</b>	<b>800</b>	<b>719,929</b>	<b>37.14%</b>
<b>302-304 Debt Service Funds</b>					
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%
<b>Totals</b>	<b>2,066,330</b>	<b>87,981</b>	<b>-</b>	<b>1,978,349</b>	<b>4.26%</b>
<b>Total All Funds</b>	<b>51,536,933</b>	<b>22,327,740</b>	<b>14,606,603</b>	<b>14,602,590</b>	<b>43.32%</b>

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 February 28th, 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	7,019,199	(231,764)	(51,755)	136,059	605,887	1,674,033	9,151,659
Accounts Receivable	1,030,181	240,000	2,393				1,272,574
Inventory/Prepaid expense	330,496	45,000	2,325				377,821
<b>Total Assets</b>	<b>8,379,876</b>	<b>53,236</b>	<b>(47,037)</b>	<b>136,059</b>	<b>605,887</b>	<b>1,674,033</b>	<b>10,802,054</b>

LIABILITIES:							
Accounts Payable	-	-					-
Payroll Liabilities	319,901	-	-				319,901
Deferred Revenue	596,907	-	2,751				599,658
<b>Total Liabilities</b>	<b>916,808</b>	<b>-</b>	<b>2,751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>919,559</b>

FUND BALANCE:							
<b>Total Fund Balance</b>	<b>7,463,068</b>	<b>53,236</b>	<b>(49,788)</b>	<b>136,059</b>	<b>605,887</b>	<b>1,674,033</b>	<b>9,882,495</b>

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	25,636,186	1,608,419	637,539	100,000	394,445	1,737,277	30,113,866
Year to Date Expenditures	18,659,288	2,432,958	683,308	38,434	425,771	87,981	22,327,740
Year to Date Net Income (Loss)	6,976,898	(824,539)	(45,769)	61,566	(31,326)	1,649,296	7,786,126
<b>Ending Fund Balance</b>	<b>7,463,068</b>	<b>53,236</b>	<b>(49,788)</b>	<b>136,059</b>	<b>605,887</b>	<b>1,674,033</b>	<b>9,882,495</b>

## NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2021 Expenditure Status Report

For the month ending February 28th, 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	\$25,636,186	69.54%	\$33,403,111.22	\$ 36,862,818	\$18,659,288	\$ 12,966,100	\$ 32,561,185	50.62%	\$ 6,976,898	\$ 1,328,095
210 - FEDERAL PROGRAMS	\$ 36,095	\$ 3,157,732	\$ 985,016	31.19%	\$ 2,377,437	\$ 3,157,732	\$ 1,445,436	\$ 935,385	\$ 2,380,821	45.77%	\$ (460,420)	\$ 32,711
220 - STATE GRANTS	\$ 17,098	\$ 5,738,965	\$ 382,862	6.67%	\$ 1,548,200	\$ 5,738,965	\$ 853,029	\$ 437,808	\$ 1,290,837	14.86%	\$ (470,167)	\$ 274,461
230 - LOCAL GRANT PROGRAMS	\$ 57,639	\$ 50,000	\$ -	0.00%	\$ -	\$ 50,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 57,639
240 - VOCATIONAL EDUCATION FUND	\$ 90,112	\$ 91,500	\$ 540	0.59%	\$ 926	\$ 91,500	\$ -	\$ -	\$ -	0.00%	\$ 540	\$ 91,038
242 - ENTERPRISE ZONE PROJ FUND	\$ 676,833	\$ 676,800	\$ 240,000	35.46%	\$ 240,000	\$ 676,800	\$ 134,492	\$ -	\$ 134,492	19.87%	\$ 105,508	\$ 782,341
250 - NUTRITION SERVICES	\$ (4,020)	\$ 1,586,288	\$ 637,539	40.19%	\$ 1,072,062.00	\$ 1,586,288	\$ 683,308	\$ 266,409	\$ 1,131,721	43.08%	\$ (45,769)	\$ (63,679)
285 - TECHNOLOGY & EQUIPMENT	\$ 74,493	\$ 160,000	\$ 100,000	62.50%	\$ 100,000	\$ 160,000	\$ 38,434	\$ 3,015	\$ 41,449	24.02%	\$ 61,566	\$ 133,044
292 - TEXTBOOK REPLACEMENT FUND	\$ 401,088	\$ 560,000	\$ 153,208	27.36%	\$ 153,208	\$ 560,000	\$ 2,135	\$ 800	\$ 2,935	0.38%	\$ 151,073	\$ 551,361
295 - BUS REPLACEMENT	\$ 203,945	\$ 533,500	\$ 220,937	41.41%	\$ 220,937	\$ 533,500	\$ 423,636	\$ -	\$ 423,636	79.41%	\$ (202,699)	\$ 1,246
298 - VEHICLE REPLACEMENT	\$ 32,181	\$ 53,000	\$ 20,301	38.30%	\$ 20,301	\$ 53,000	\$ -	\$ -	\$ -	0.00%	\$ 20,301	\$ 52,482
303 - OSBA PERS BONDS	\$ 10,358	\$ 1,672,230	\$ 1,357,277	81.17%	\$ 1,661,872	\$ 1,672,230	\$ -	\$ -	\$ 1,672,230	0.00%	\$ 1,357,277	\$ -
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
<b>Total All Funds</b>	<b>\$2,096,370</b>	<b>\$51,536,932</b>	<b>\$30,113,866</b>	<b>58.43%</b>	<b>\$ 41,178,054</b>	<b>\$ 51,536,933</b>	<b>\$22,327,739</b>	<b>\$ 14,609,517</b>	<b>\$ 40,033,406</b>	<b>43.32%</b>	<b>\$ 7,786,127</b>	<b>\$ 3,241,018</b>

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, March Financial Summary

### General Fund Update FY 2021

Last month, the projections were showing an estimated \$2M fund balance. The state school fund payment amounts for FY 2021 were updated to reflect the current ADMw of 3,639.68 as opposed to the budgeted ADMw of 3,759.55, which is 119.87 less. This equates to a revenue decrease in FY2021 from \$24,539,449 to \$23,699,720 or \$839,729 less revenues. Therefore, the new estimated ending general fund balance is at \$1.3 million based on current expenditure patterns. As sports programs and the schools migrate into the hybrid model, the general fund expenses may increase slightly depending on the needs of the school's, students, and staff.

### Other Funds FY 2021

The federal government approved and passed the third round of COVID funding, now called ESSER III, funds. These funds are able to be used for similar uses as the first ESSER funds; however, the federal government is requiring 20% of these funds be used to mitigate any learning loss for students.

To date here is a chart of the federal funds authorized to the district since the pandemic began:

CARES Act (ESSER I)	CARES Act (CDL (GEER))	ESSER II	ESSER III
<ul style="list-style-type: none"> <li>•\$760,676</li> <li>•3/13/2020 - 9/30/2022</li> <li>•Equitable Share with Private Schools</li> <li>•Charter Schools receive allocation</li> <li>•Broad Range of Uses all related to the COVID pandemic</li> </ul>	<ul style="list-style-type: none"> <li>•\$166,339</li> <li>•7/1/2020 - 4/31/2021</li> <li>•Equitable Share with Private Schools</li> <li>•Charter Schools receive allocation</li> <li>•Used for access, connectivity, and professional development</li> <li>•All related to COVID pandemic</li> </ul>	<ul style="list-style-type: none"> <li>•\$2,988,063</li> <li>•3/13/2020 - 9/30/2023</li> <li>•No equitable shares requirement</li> <li>•Charter Schools receive allocation</li> <li>•Same uses as ESSER I, with addition of learning loss and facility repairs and improvements</li> </ul>	<ul style="list-style-type: none"> <li>•Should be higher allocation than ESSER II, not posted yet</li> <li>•Used by 9/30/2024 (not confirmed yet)</li> <li>•Must use 20% on learning loss recovery</li> <li>•Same uses as ESSER I and ESSER II</li> </ul>

The district received approval to extend the student investment account funds through 9/30/2021. The intention of this rollover of funds is to have summer school programs for elementary, middle, and high school students. This item was included in the initial SIA plan posted on the district website. Plans for summer school programs are in the early phases and at this point, no firm dates or plans are established.

The district was approved for up to \$25,000 TAP hazardous materials grant to assist with the cost of radon testing. The cost of radon testing was \$8,375, but we may only be able to recoup \$6,700 of those costs. The full details of the grant are yet to be sent; however, it is likely the district will not be able to use the full allocation of \$25,000.

### **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.

Some important considerations:

1. The estimated state school fund payment for FY 2022 is currently at \$22.5 million. The beginning estimation for FY 2021 was \$24.5 million. However, the state legislature has not finalized the state school fund allocation.
2. There is a new insurance payment due to changes in the Oregon family medical leave act. The new insurance is Paid Family and Medical Leave Insurance (PFMLI) and the anticipated rate is 0.4% of employee's wages to be paid starting January 1<sup>st</sup>, 2022.
3. Risk and liability coverage for the district is expected to increase by 15% - 25% next year due to wildfire damages and other statewide usage claims.
4. The district needs to ensure the bus replacement schedule is maintained to be on track for replacing high emission buses.

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



# North Wasco County School District

## School Year 2020 – 2021, March 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	<b>2,850</b>
October 1	380	253	421	183	600	833	30	51	36	<b>2,787</b>
November 2	372	256	419	185	599	829	30	70	38	<b>2,798</b>
December 1	367	249	421	185	596	823	24	81	44	<b>2,790</b>
January 1	360	247	418	182	593	807	26	87	51	<b>2,771</b>
February 1	355	248	409	181	592	795	25	97	50	<b>2,752</b>
March 1	353	249	409	182	590	792	26	106	52	<b>2,759</b>
April 1										
May 1										
June 1										

<b>Average</b>	<b>369</b>	<b>251</b>	<b>417</b>	<b>1843</b>	<b>598</b>	<b>820</b>	<b>27</b>	<b>77</b>	<b>64</b>	<b>2,787</b>
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<b>Peak</b>	<b>396</b>	<b>256</b>	<b>423</b>	<b>185</b>	<b>618</b>	<b>862</b>	<b>30</b>	<b>106</b>	<b>52</b>	<b>2,928</b>
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<b>Average 2019 - 2020</b>	<b>420</b>	<b>319</b>	<b>455</b>	<b>192</b>	<b>671</b>	<b>813</b>	<b>30</b>		<b>36</b>	<b>2,936</b>
Avg Change 2021-2020	(51)	(69)	(38)	(9)	(72)	8	(3)	77	8	(149)
<b>Peak 2019 - 2020</b>	<b>430</b>	<b>328</b>	<b>462</b>	<b>198</b>	<b>681</b>	<b>841</b>	<b>42</b>		<b>42</b>	<b>3,000</b>
Peak Change 2021-2020	(34)	(72)	(39)	(13)	(63)	21	(12)	106	10	(72)

**Enrollment Summary by Building and Grade as of 3/1/2021**

<b>Name</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Totals</b>
Chenowith Elementary	76	52	54	60	55	56	0	0	0	0	0	0	0	353
Colonel Wright Elementary	43	44	37	35	45	45	0	0	0	0	0	0	0	249
D21 K-8 Virtual Academy	9	11	16	13	13	13	13	12	6	0	0	0	0	106
D21 Virtual Academy	0	0	0	0	0	0	0	0	0	8	2	16	26	52
Dry Hollow Elementary	71	61	62	58	72	85	0	0	0	0	0	0	0	409
Mosier Community School	21	23	19	20	21	20	24	22	12	0	0	0	0	182
The Dalles High School	0	0	0	0	0	0	0	0	0	231	207	175	179	792
The Dalles Middle School	0	0	0	0	0	0	192	211	187	0	0	0	0	590
Riverbend Community School	0	0	0	0	0	0	0	0	0	5	7	6	8	26
<b>Totals</b>	<b>220</b>	<b>191</b>	<b>188</b>	<b>186</b>	<b>206</b>	<b>219</b>	<b>229</b>	<b>245</b>	<b>205</b>	<b>244</b>	<b>216</b>	<b>197</b>	<b>213</b>	<b>2,759</b>
2019 - 2020 Totals	231	200	208	231	233	241	268	211	251	226	213	233	239	2,985
2021 – 2020 Changes	(11)	(9)	(20)	(45)	(27)	(22)	(39)	34	(46)	18	3	(36)	(26)	(226)

# 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 creates the opportunity for success for all students by operating on the principles of fairness and justice as well as allocating resources, providing access/opportunities and creating a climate and culture that affirms identities and develops a sense of belonging within all students, staff and community members.

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 gender, socioeconomic status and mobility<sup>1</sup>] to inform district decision making.
2. Where necessary developing data systems that allow the district to better understand the experiences of all students.
3. ~~Raising the achievement of all students while narrowing the gap between the lowest and the highest performing students.~~ Creating systems that increase access, opportunity and support to narrow the gap between lowest and highest performing students, therefore raising the achievement of all students.
4. 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 orientation<sup>2</sup> and national origin in discipline, special education and in various advanced learning.

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

<sup>2</sup> “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.

5. 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 by~~ differentiating resource allocation.
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/ethnic, sexual orientation and linguistic diversity, ~~as well as culturally responsive administrative, instructional and support personnel.~~
4. The district shall provide a system of ongoing professional learning development to strengthen employees' knowledge and skills for eliminating opportunity/access gaps and other disparities in achievement and building the capacity of administrative, instructional, and support personnel to affirm and sustain students' and staff's unique identities.
5. The district shall create schools with a welcoming, inclusive culture and environment that reflects and affirms the identifies of the diverse 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~~ authentically seek to involve students, staff, families and community members that reflect diverse district demographics including those groups that are not always easily accessible to inform decisions regarding the narrowing ~~of the achievement and other the~~ of access and 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, sexual orientation, diverse family structures 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](#)

1st Reading - revisions

**Student Fund-Raising Activity Request**

All fund-raising activities must have prior approval of the superintendent or designee - Board policy IGDF – Student Fund-Raising Activities.

\_\_\_\_\_ is requesting permission for a fund-raising activity.  
(Name of Club/Activity)

Detailed description of the proposed fund-raising activity:

\_\_\_\_\_

Fund-raiser proceeds will be used for:

\_\_\_\_\_  
\_\_\_\_\_

Signature of Supervising Advisor

Signature of Building Principal

Date

*This statement must be added to all flyers, news releases, posters and information related to school events.  
Persons having questions about or requests for special needs and accommodation should contact the North Wasco County School District Office, 3632 West 10<sup>th</sup>, The Dalles, Oregon, 541-506-3420 or TDD/TRS 1-800-735-2900. Contact should be made 48 hours in advance of the event.*

Forward request to district office for review and final approval. Fund-raising activities may not begin until this written request has been processed through the district office.

Letter of Introduction

The North Wasco County School District 21 does hereby authorize the above named club/activity to hold a fund-raiser on the district’s behalf as outlined above. All fund-raising proceeds **must** be deposited to the 260-Curricular Fund in the school building’s ASB account.

Any questions regarding this fund-raising activity should be directed to the building principal or supervising advisor.

**Comments:**

\_\_\_\_\_  
\_\_\_\_\_

Superintendent’s Signature

Date

c: Building Principal  
District Office file