

Regular Meeting

Thursday, January 26, 2023 6:00 PM

The Dalles Middle School - Commons, 1100 East 12th Street, 1100 East 12th Street, The Dalles, Oregon 97058

1. **Call Meeting to Order and Pledge of Allegiance** **Presenter:** Jose Aparicio, Chair
2. *School Board Member Recognition Month* **Presenter:** Carolyn Bernal, Superintendent
3. **Review / Revision of the Agenda**
4. **District Mission / Vision / Values**
5. **Student / Staff Recognition**
 - 5.a. **Student Recognition:** *Salvador Rocha Zavalza, Jr. received the Youth of the Year Award (The Dalles Area Chamber of Commerce - Distinguished Citizens Awards)*
 - 5.b. **Staff Recognition:** *Ajay Rundell, Principal, received the Educator of the Year Award (The Dalles Area Chamber of Commerce - Distinguished Citizens Awards)*
6. **Student Representative Reports**
7. **Consent Agenda**
 - 7.a. School Board Meeting Minutes from *November 17th, 2022 and December 15th, 2022.*
 - 7.b. Personnel Report
8. **Board Action Calendar - Review**

January:

- **Monitor Facilities Direction**
 - **Review Board goals**
 - **Review/revise policies as needed**
 - **Superintendent gives update on progress towards goals**
- 9.

February:

- **Monitor Facilities Improvement Direction**
 - **Review/revise policies as needed.**
 - **Superintendent to complete self-evaluation and Board to complete individual Superintendent evaluations.**
 - **By March 15th approve recommended actions on licensed staff.**
10. **School Board Sub Committee Reports**
11. **Staff Reports:**

12. **New Business:**

12.a. **Presentations / Reports:**

12.a.1. **Superintendent's Report** **Presenter:** Dr. Carolyn Bernal, Superintendent

12.a.1.a. **Superintendent's Goals Update**

12.a.1.b. **Integrated Guidance Plan Update** **Presenter:** Lauren Merklin, Director TLA

12.a.2. **Chief Financial Officer's Report** **Presenter:** Kara Flath, CFO

12.a.2.a. **Auditor's Report**

12.a.2.a.1. **Action Item:** Approve the presented audit report **Presenter:** Kara Flath, CFO

12.a.2.a.2. **Action Item:** Approve Corrective Action Plan to submit to the Secretary of State **Presenter:** Kara Flath, CFO

12.a.2.b. **Bond Update**

12.a.2.c. **Financial Statements:**

12.a.2.d. **Student Enrollment:**

12.a.3. **Board Attorney's Report** **Presenter:** Jason Corey, Board Attorney

13. **Discussion / Action Items:**

13.a. **Action Item:** Out of State Travel Request (Migrant Ed Program) **Presenter:** Jonathan Fost, ESD Migrant Program Director

13.b. **Action Item:** Out of State Travel Request (CES Staff Member) **Presenter:** Ajay Rundell, Principal

13.c. **Action Item:** Out of State Travel Request (Robotics - TDHS) **Presenter:** Kurt Evans, Principal

13.d. **Action Item:** Approve High School CTE Expenditure Request **Presenter:** Kurt Evans, Principal

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

14.a. **Policy JGAB:** Use of Restraint and Seclusion

14.b. **Policy IKF:** Graduation Requirements

15. **2nd Reading / Adoption on School Board Policies (action required):**

15.a. **Action Item:** Approve Policy IK - Academic Achievement for 2nd Reading and Adoption.

16. **Comments from the Audience about Non Agenda Items**

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

¡Muchas gracias!

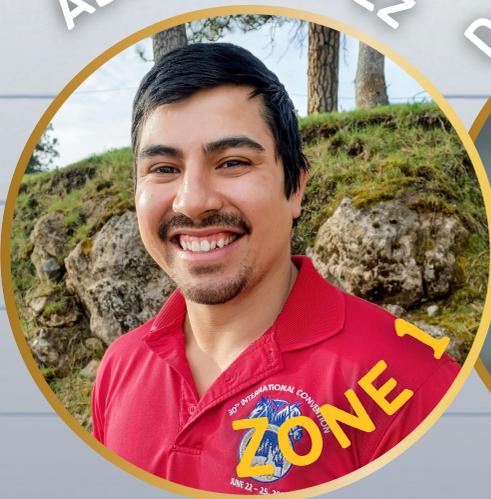
YOU ROCK!

OSBA
SCHOOL BOARD
SUPERHEROES
RECOGNITION MONTH
JANUARY

THANK YOU!

We appreciate you

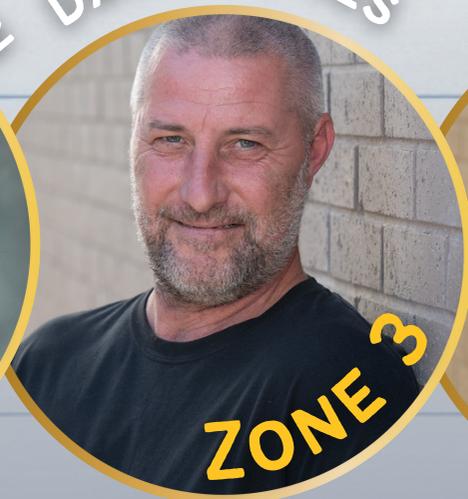
ADRIAN LOPEZ



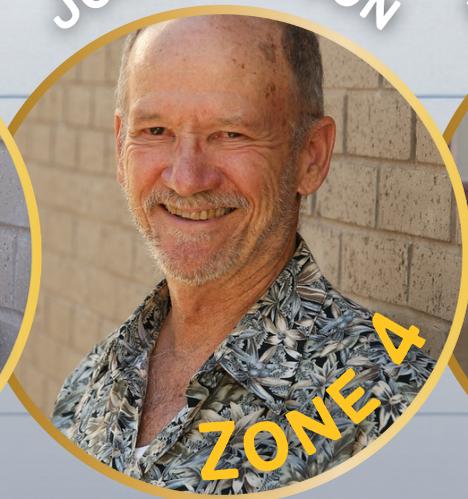
DAWN RASMUSSEN



DAVID JONES



JOHN NELSON



BRIAN STEVENS



JOSE APARICIO



DR. JUDY RICHARDSON



In The Spotlight...

Youth of the Year:

Salvador Rocha Zavalza Jr.

Educator of the Year:

Ajay Rundell



North Wasco County School District

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

PERSONNEL CHANGES AND VACANCIES School Board Meeting – January 26, 2023 Current as of – January 19, 2023

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 |
|---------------|----------------------------------|---------------------|------------------------|
| Karen Wilson | Kindergarten Teacher (Temporary) | DHE | Begins January 3, 2023 |
| Craig Randall | Online Teacher-PT | Innovations Academy | Begins January 3, 2023 |

Licensed Staff – Internal Transfer and or Hires

| NAME | CURRENT BUILDING AND ASSIGNMENT | NEW BUILDING AND ASSIGNMENT |
|-------------|--|---|
| Susie Reyes | Dual Language Program 1st – LOA (Beginning of 2022-2023 school year) | DLI 1 st grade - Returned January 17th, 2023 |

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 |
|---------------|------------------------|------------|------------------------|
| Danial Ezelle | Director of Operations | Operations | Began December 8, 2022 |

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 |
|---------------------|----------|---------------------|----------------------------|
| Kimberly Tyskiewicz | Director | Innovations Academy | Resigning January 12, 2023 |

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 |
|------------------------|--------------------------|----------------------|-------------------------|
| Nicole Stocks | ED Asst II-Classroom | DHE | Begins January 3, 2023 |
| Jennifer Ortiz | Ed Asst II-Instructional | After School Academy | Begins January 9, 2023 |
| Selena Huizar-Perez | Ed Asst II-Instructional | After School Academy | Begins January 3, 2023 |
| Danni Dooley | Ed Asst I-Duty | Innovations Academy | Begins January 3, 2023 |
| Lisa Harris | Ed Asst III-SELA | CWE | Begins January 4, 2023 |
| Emily Kerr | Secretary V | Innovations Academy | Begins January 26, 2023 |
| Manuel Barragan-Orquiz | Ed Asst III-SELA | CES | Begins January 18, 2023 |
| Lacey Hardwick | Ed Asst I-Duty | TDMS | Begins January 23, 2023 |

| | | | |
|----------------|--|---------------|-------------------------|
| Jayne Scherrer | Ed Asst II-K | DHE | Begins February 1, 2023 |
| Curt Harth | Safe Routes to Schools Program Coordinator | District Wide | TBD |
| Evelia Ponce | Nutrition Services I | District Wide | Begins January 23, 2023 |

ESP Staff – Transfers and Internal Hires – No Action Required

| NAME | CURRENT BUILDING AND ASSIGNMENT | NEW BUILDING AND ASSIGNMENT |
|---------------|---------------------------------|---|
| Nora Ferguson | CES/Ed Asst IV-Media | CES/Site Coordinator for After School Academy |

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 |
|-----------------|----------------------------|------------|-----------------------------|
| Eedy Bachofner | Ed Asst II-Title I | CES | Resigning December 16, 2022 |
| Helen Banneck | Ed Asst IV-SPED | WC | Resigning December 16, 2022 |
| Elizabeth Diaz | Nutrition Svc I | CES | Resigning December 16, 2022 |
| Ruben Rodriguez | Maintenance I | Operations | Resigning December 14, 2022 |
| Jeannie Nelson | School to Work Coordinator | TDHS | Resigning January 13, 2023 |
| Danial Ezelle | Maintenance V | Operations | Resigning December 8, 2022 |
| Tyler Westin | Ed Asst III-SELA | CES | Resigning January 20, 2023 |
| Nora Ferguson | Ed Asst IV-Media | CES | Resigning January 20, 2023 |

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 |
|------------------|---|----------|-------------------------|
| Priscilla Irving | Assistant Cheer Coach | TDMS | Begins January 3, 2023 |
| Samantha Newby | Head 7 th Grade Girls BB Coach | TDMS | Begins January 3, 2023 |
| Taner Elliott | Head 8 th Grade Girls BB Coach | TDMS | Begins January 10, 2023 |

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

| NAME | POSITION | BUILDING | COMMENTS |
|-----------------|--------------------------|----------|-----------------------------|
| Kellina Richman | Head Cross Country Coach | TDMS | Resigning December 28, 2022 |

Advertised Vacancies

| Position | HRS/FTE | Building | Close Date | Comments |
|------------------------------------|---------|----------|-------------------|------------|
| SLC SPED Assistant | 7.5 Hrs | CES | Open Until Filled | Advertised |
| Resource Room Teacher (Temp 22-23) | 8 Hrs | CES | Open Until Filled | Advertised |

| | | | | |
|---|------------|----------------|-------------------|------------|
| SELA(s) | 7.5 Hrs | CES | Open Until Filled | Advertised |
| Title I-Reading Assistant | 7.5 HRs | CES | Open Until Filled | Advertised |
| Media Assistant | 8.0 Hrs | CES | Open Until Filled | Advertised |
| SELA(s) | 7.5 Hrs | CWE | Open Until Filled | Advertised |
| Behavior Specialist | 8 Hrs | District Wide | Open Until Filled | Advertised |
| Nutrition Service PT | 3.75 Hrs | District Wide | Open Until Filled | Advertised |
| Physical Therapist | 8 HRs | District Wide | Open Until Filled | Advertised |
| Substitute Teachers 22'-23 | TBD | District Wide | Open Until Filled | Advertised |
| Classified Substitutes 22'-23' | TBD | District Wide | Open Until Filled | Advertised |
| Instructional Asst II-After School Program | 4 Hrs | District Wide | Open Until Filled | Advertised |
| Ed Asst III-SELA | 7.5 Hrs | DHE | Open Until Filled | Advertised |
| Title I Reading Assistant | 7.5 Hrs | DHE | Open Until Filled | Advertised |
| Elementary STEM/ARTS Teacher | 8 Hrs | DHE | Open Until Filled | Advertised |
| K-12 Counselor PT | 4 Hrs | IA | Open Until Filled | Advertised |
| Secondary Science Teacher | 8 Hrs | IA | Open Until Filled | Advertised |
| Ed Asst IV-SPED | 7.5 Hrs | IA | Open Until Filled | Advertised |
| Child Development Specialist | 8 Hrs | IA | Open Until Filled | Advertised |
| Maintenance I | 8 Hrs | Operations | Open Until Filled | Advertised |
| Athletic Trainer | 8 Hrs | TDHS | Open Until Filled | Advertised |
| ELL Instructional Assistant | 7.5 Hrs | TDHS | Open Until Filled | Advertised |
| School to Work Coordinator (Temp 22'23 SY) | 7.5 Hrs | TDHS | 1/27/2023 | Advertised |
| Assistant Football Coach-Multiple Positions | Seasonal | TDHS | Open Until Filled | Advertised |
| Asst Softball Coach | Seasonal | TDHS | Open Until Filled | Advertised |
| Asst Baseball Coach | Seasonal | TDHS | Open Until Filled | Advertised |
| Asst Track Coach-Throws | Seasonal | TDHS | Open Until Filled | Advertised |
| Head Coach Cross Country | Seasonal | TDMS | Open Until Filled | Advertised |
| Educational Assistant II-Instructional Asst | 7.5 Hrs | TDMS | Open Until Filled | Advertised |
| Substitute Bus Driver (Pool) | Substitute | Transportation | Open Until Filled | Advertised |
| Bus Driver | 8 Hrs | Transportation | Open Until Filled | Advertised |

Integrated Guidance

What is Integrated Guidance?

Integrated Guidance is the alignment of 6 programs that share common elements and goals to support districts and schools in directing state and federal funds.

- High School Success (HSS)
- Student Investment Account (SIA)
- Continuous Improvement Planning (CIP)
- Career and Technical Education - Perkins V (CTE)
- Every Day Matters (EDM)
- Early Indicator and Intervention Systems (EIS)



Program

Common Elements

Common Goals

HIGH SCHOOL SUCCESS

STUDENT INVESTMENT ACCOUNT

CONTINUOUS IMPROVEMENT PLANNING

CAREER AND TECHNICAL EDUCATION

EVERY DAY MATTERS

EARLY INDICATOR AND INTERVENTION SYSTEMS

Authentic Engagement Processes

Equity Based Decision Making

Focus on students who have been historically marginalized by the education system

Comprehensive Needs Assessment

Continuous Improvement Cycle

Well-Rounded Education

Equity Advanced

Engaged Community

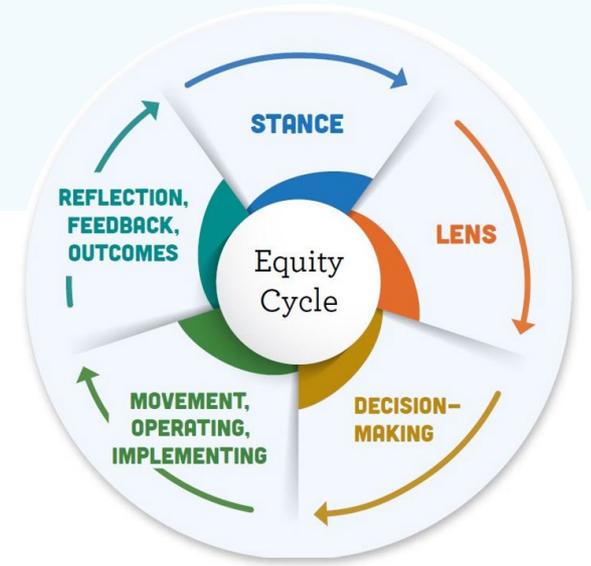
Strengthened Systems and Capacity

A 12-Step Summary of the Planning and Application Process



Planning Requirements

- Use of an Equity Lens
- Community Engagement
- Tribal Consultation
- Comprehensive Needs Assessment
 - Consider Community Engagement Input
 - Review Disaggregated Student Data
 - Identify Priorities Aligned to the Four Common Goals
- Reviewing and Using Regional CTE Inputs
- Further Examination of Potential Impact on Focal Students tied to Planning Decisions
- Development of a four-year plan with clear Outcomes, Strategies, and Activities



Preparing to Budget

Goal: Start thinking about budgeting

Community engagement and needs assessment drive planning and budgeting

- Identify high-priority needs and map them to specific outcomes
- Develop strategies to achieve each outcome
- Generate activities that are directly linked to strategies

Braiding and Blending Funds

Start with clear outcomes and strategies informed by Community Engagement & Needs Assessment

Use planning and budget template to envision how the funding streams can overlap and work together



The Application Evaluation Process

Each application must undergo the following three-step evaluation process for approval:

1. Public Review and Board Approval at the applicant or local level
2. ODE Review
3. Quality Assurance & Learning Panel (QALP) review



Next Steps for the School Board

- The Integrated Guidance work group will submit NWasco's application to the School Board for approval in March
- School Board will review the application
- Members will vote yes or no on approving the application
- NWasco will submit by March 31

North Wasco County School District No. 21

Annual Financial Report

For the Year Ended June 30, 2022

**North Wasco County School District No. 21
Annual Financial Report
For the year ended June 30, 2022**

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**North Wasco County School District No. 21
Annual Financial Report
For the year ended June 30, 2022**

Board of Directors

| Name | Address | Position | Term Expires |
|---------------------|---|-----------------|---------------------|
| Jose Aparicio | 1713 Esther Way The Dalles, OR 97058 | Chair | 6/30/2023 |
| David Jones | 912 Lillian Way The Dalles, OR 97058 | Vice-Chair | 6/30/2023 |
| John Nelson | 524 West 3rd Place The Dalles, OR 97058 | Director | 6/30/2025 |
| Dr. Judy Richardson | 3515 Crest Court The Dalles, OR 97058 | Director | 6/30/2025 |
| Brian Stevens | 218 E 9th St The Dalles, OR 97058 | Director | 6/30/2025 |
| Dawn Rasmussen | 1335 Oak Hill Drive The Dalles, OR 97058 | Director | 6/30/2023 |
| Adrian Lopez | 1150 Huskey Rd Mosier, OR 97040 | Director | 6/30/2023 |

Administrative Staff

| | | |
|---------------------------|--|---------------------------|
| Dr. Carolyn Bernal | 405 W 21st St The Dalles, OR 97058 | Superintendent |
| Kara Flath | 1020 Oak St W The Dalles, OR 97058 | Chief Financial Officer |
| Jason R. Corey | Dick, Dick & Corey, LLP 601 Washington Street The Dalles, OR 97058 | Attorney |
| OnCourse Insurance Agency | 946 SW Veterans Way #102-403 Redmond, OR 97756 | Insurance Agent of Record |

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
North Wasco County School District No. 21
The Dalles, Oregon 97058

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Wasco County School District No. 21, Oregon as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of North Wasco County School District No. 21, Oregon as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Wasco County School District No. 21, Oregon and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Wasco County School District No. 21, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Wasco County School District No. 21's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Wasco County School District No. 21's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11-18 and the required supplementary information on pages 61-67 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise North Wasco County School District No. 21's basic financial statements. The introductory section, combining and individual nonmajor budgetary basis fund financial statements, and other financial schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual nonmajor budgetary basis fund financial statements, other financial schedules as listed in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Report on Other Legal and Regulatory Requirements

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2022, on our consideration of North Wasco County School District No. 21's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to

describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Wasco County School District No. 21's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 29, 2022 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Friend & Reagan, PC
The Dalles, OR 97058
December 29, 2022

**NORTH WASCO COUNTY SCHOOL DISTRICT 21
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

As management of North Wasco County School District 21, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the balance of information presented in this report.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the liabilities of the District exceeded its assets at June 30, 2022 by \$4.8 million. This amount is the net result of three components: \$21.3 million represents the District's investment in capital assets (net of related debt); \$16 thousand is restricted for debt service; \$1 million is restricted for grants and contributions; and the balance of negative (\$27.1) million, is unrestricted and would be available to meet the District's ongoing obligations to citizens and creditors.
- The District's total assets increased by \$3.4 million due to primarily enhancements to facilities and grounds.
- The District's governmental funds balance sheet shows combined ending fund balances of \$2.86 million of which \$0.6 million is available for spending at the District's discretion and \$2.26 million is restricted for other specific uses.
- At the end of the fiscal year, unrestricted fund balance for the general fund on a budgetary basis was \$1.8 million, or about 5.4% of total general fund expenditures and transfers.
- The District's principal payments toward long-term debt were \$1.59 million during the 2022 fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

The Statement of Activities. The statement of activities presents information showing how the net assets of the District changed over the year by tracking revenues, expenses and other transactions that increase or reduce net assets. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of

the timing or 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. Examples are uncollected property taxes and earned but unused vacation leave.

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

Governmental activities. All of the District's basic functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities maintenance. These activities are primarily financed through property taxes, the Oregon State School Fund and other intergovernmental revenues.

Fund financial statements. The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds, not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. North Wasco County School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

Governmental funds. The 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 spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Assets and Activities.

The District maintains fourteen individual governmental funds. The governmental funds reporting as "major" funds are the General Fund and the State Grant Programs.

The governmental funds reporting as "non-major" funds are:

- Federal Programs
- Local Grant Programs
- Vocational Education
- Food Service
- Technology and Equipment
- Student Body Accounts
- Textbook Replacement
- Bus Replacement
- Vehicle Replacement
- Debt Service-OSBA PERS Bonds
- Debt Service-FFCO Fund

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is the same as that used for governmental funds. The District does not have any fiduciary funds.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's compliance with the Oregon Minimum Standards for Audits of Oregon Municipal Corporations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position. The following table reflects the condensed Statement of Net Position for the current year, compared to the prior year.

| | June 30, | |
|---|-----------------------|-----------------------|
| | 2022 | 2021 |
| Assets | | |
| Current Assets | \$ 8,044,344 | \$ 6,932,823 |
| Capital Assets | 24,505,736 | 22,174,188 |
| Total Assets | <u>32,550,080</u> | <u>29,107,011</u> |
| Deferred Outflows | | |
| Related to OPEB | 580,381 | 349,335 |
| Related to Pensions | 8,465,753 | 11,047,005 |
| Total Deferred Outflows | <u>9,046,134</u> | <u>11,396,340</u> |
| Liabilities | | |
| Long Term Liabilities | 26,798,066 | 42,795,707 |
| Other Liabilities | 4,808,498 | 4,079,018 |
| Total Liabilities | <u>31,606,564</u> | <u>46,874,725</u> |
| Deferred Inflows | | |
| Related to Pension | 14,592,322 | 2,593,837 |
| Related to OPEB | 398,547 | 367,574 |
| Total Deferred Inflows | <u>14,990,869</u> | <u>2,961,411</u> |
| Net Position | | |
| Net Investment in Capital Assets | 21,297,833 | 18,524,188 |
| Restricted for Grants and Contributions | 1,016,112 | - |
| Restricted for Debt Service | 15,753 | 13,499 |
| Unrestricted | <u>(27,098,820)</u> | <u>(27,870,472)</u> |
| Total Net Position | <u>\$ (4,769,122)</u> | <u>\$ (9,332,785)</u> |

The adoption of GASB Statement No. 68 has a significant impact on the comparability of the information presented above related to the presentation of pension assets and liabilities, please see the accompanying notes to the financial statements.

Capital assets, which consist of the District's land, buildings, building improvements, construction in progress, vehicles, and equipment, represent 75.3% of total assets. The remaining assets consist primarily of investments, cash and receivables.

The District's long-term liabilities are the outstanding balances of general obligation bonds, pension obligation bonds and full faith and credit obligations. Long-term liabilities also include \$1,291,274 which represents the District's obligation under GASB Statement No. 75 for funding an implicit rate subsidy related to post-employment health care premiums and \$13,910,712 as the District's share of the total PERS system net pension liabilities under GASB 75 as of June 30, 2022.

A large portion of the District's net assets reflects its investment in capital assets less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students and other District residents. Consequently, these assets are not available for future spending. Resources needed to repay general obligation debt will be provided from local property taxes. Property taxes may not be levied to repay full faith and credit obligations, this debt must be repaid from operations.

Statement of Activities. The following schedule compares the revenues and expenditures for the current and previous year.

| | June 30, | |
|--|-----------------------|-----------------------|
| | 2022 | 2021 |
| REVENUES | | |
| Program Revenues | | |
| Charges for Services | \$ 289,009 | \$ 186,037 |
| Operating Grants and Contributions | 12,023,589 | 7,997,017 |
| Capital grants and contributions | 23,259 | - |
| Total Program Revenues | <u>12,335,857</u> | <u>8,183,054</u> |
| General Revenues | | |
| Property Taxes levied for General Purposes | 9,686,730 | 9,189,804 |
| Construction Excise Tax | 130,042 | 156,345 |
| State School Fund | 24,824,593 | 22,793,441 |
| Miscellaneous | 958,848 | 907,276 |
| Gain (Loss) on Sale of Fixed Assets | 12,576 | - |
| Earnings on Investments | 22,012 | 29,952 |
| Total General Revenues | <u>35,634,800</u> | <u>33,076,819</u> |
| Total Revenues | <u>47,970,657</u> | <u>41,259,872</u> |
| EXPENSES | | |
| Instruction | 21,689,826 | 25,342,388 |
| Supporting Services | 16,392,745 | 15,927,935 |
| Enterprise and Community Services | 1,327,219 | 1,385,065 |
| Facilities acquisition & construction | 2,475,825 | 421,959 |
| Interest on Long Term Debt | 1,521,379 | 1,446,912 |
| Total Expenses | <u>43,406,993</u> | <u>44,524,260</u> |
| Change in net position | 4,563,664 | (3,264,389) |
| Net position - beginning | (9,332,784) | (5,828,398) |
| Prior period adjustment | - | (240,000) |
| Net position - ending | <u>\$ (4,769,122)</u> | <u>\$ (9,332,785)</u> |

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental funds. The focus of the District's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. The unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At June 30, 2022 the District's governmental funds reported combined ending fund balances of \$2.86 million. Of that amount, approximately \$0.6 million represents committed, assigned and unassigned ending fund balances, which are available for spending at the government's discretion.

General Fund. The General Fund is the chief operating fund of the District. It records all transactions not properly accounted for in any other fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The School Board approved changes to the adopted budget for fiscal year ended June 30, 2022. The approved changes to the adopted budget are reflected in the fund financial statements. The budget is appropriated by the Board at the function level (1000s, 2000s, etc).

During the year, General Fund expenditures were less than the overall budget as adopted by the Board by \$163,375.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's investment in capital assets includes land, buildings, improvements, vehicles, equipment, and construction in progress. Capital leases are recorded for the implementation of GASB 87 leases in the amount of \$336,634. During the year, depreciation expense recorded on capital assets (\$786,092) did not exceed the cost of asset additions totaling \$3,013,103 which is a total increase in the District's net investment in capital assets of \$2,563,645.

Additional information on the District's capital assets can be found in the notes to the financial statements.

Long-term debt. At the end of the fiscal year the District had \$11.8 million in outstanding long-term debt, consisting of general obligation bonds for pension obligation bonds to satisfy unfunded liability for employee retirement obligations and full faith and credit obligations for District improvements.

The District participated in the Oregon School Bond Guaranty program in the issuance of the general obligation bonds and the issuance of the pension obligation bonds. Standard & Poor rating of Oregon School Bond Guaranty program is "AA-".

Additional information on the District's long-term debt can be found in the footnotes to the basic financial statements. Furthermore, the charts below provide details about the District's general obligation debt capacity, overlapping debt and debt ratios.

| Real Market Value (Fiscal Year 2022) | | \$2,280,076,908 |
|---|--|------------------------|
| Debt Capacity | | |
| General Obligation Debt Capacity (7.95% of Real Market Value) | | \$ 181,266,114 |
| Less: Outstanding Debt Subject to Limit | | <u>\$ (8,378,160)</u> |
| Remaining General Obligation Debt Capacity | | \$ 172,887,954 |
| Percent of Capacity Issued | | 4.62% |

*Note: The percent of bond capacity used in the table above is based on the legal definition in Oregon, according to ORS 328.245. The property-tax backed debt in the table below is for the PERS and FFCO debt, which is not included in the statutorily defined debt capacity.

| Overlapping District Name | Outstanding Gross Property-tax Backed Debt | Outstanding Net Property-tax Backed Debt | Overlapping District Real Market Value | Percent Overlapping | Gross Overlapping Debt | Net Overlapping Debt |
|---|--|--|--|---------------------|------------------------|----------------------|
| City Of Mosier | \$1,152,104 | \$1,152,104 | \$91,036,693 | 100.00% | \$1,152,104 | \$1,152,104 |
| City Of The Dalles | \$18,011,660 | \$16,531,660 | \$2,700,021,435 | 99.87% | \$17,988,154 | \$16,510,086 |
| Columbia Gorge Community College (Treaty-Oak AED) | \$14,844,398 | \$12,841,000 | \$9,410,316,694 | 39.28% | \$5,831,206 | \$5,044,227 |
| Mid Columbia Fire And Rescue | \$3,685,777 | \$3,685,777 | \$3,428,224,278 | 98.14% | \$3,617,107 | \$3,617,107 |
| Northern Wasco Park & Recreation District | \$2,246,987 | \$181,987 | \$2,925,099,252 | 99.62% | \$2,238,393 | \$181,291 |
| Wasco City SD 21 (The Dalles) Bonds | \$8,776,428 | \$8,776,428 | \$2,192,113,966 | 100.00% | \$8,776,428 | \$8,776,428 |
| Wasco City Soil & Water Conservation District | \$921,036 | \$0 | \$4,788,502,962 | 77.20% | \$711,011 | \$0 |
| Totals: | Overlapping issuer Count: 7 | \$49,638,389 | \$43,168,956 | | \$40,314,403 | \$35,281,243 |

| | | | |
|---|---------------------|--|-------|
| Net Property-tax Backed Debt of Subject Issuer is: | \$3,440,000 | Ratio of Net Property-tax Backed Debt to Real Market Value is: | 0.09% |
| Net Property-tax Backed Debt of Overlapping Issuers is: | \$35,281,243 | Per Capita Net Property-tax Backed Debt is: | \$0 |
| Total: | \$38,721,243 | Ratio of Total Net Property-tax Backed Debt to Real Market Value is: | 1.05% |
| | | Per Capita Total Net Property-tax Backed Debt is: | \$0 |

| | | | |
|---|-----------------|--------|------------|
| Population of Subject issuer is: | 0 | As Of: | 07/01/2021 |
| Real Market Value of Subject issuer is: | \$3,696,575,213 | As Of: | 01/01/2021 |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The most significant economic factor for the District is the level of funding received through the Oregon State School Fund. For the year ended June 30, 2022, the State Sources-General Support provided seventy percent of the revenue for the general fund.

Local property taxes are also an important funding source to the District providing twenty-seven percent of general fund revenues. The representative tax levy rates per \$1,000 of taxable assessed value imposed by the District during 2021 – 2022 were the permanent tax rate of \$5.2399 and included no the bond rate for a total levy rate of \$5.2399 as shown in the chart below. In addition, local property taxes are important in maintaining a connection between the local taxpayers and the District. The growth of real market value and taxable assessed value within

the District is an indicator of economic strength of the community. The tables below show the annual property tax rates levied by the District, the property tax values by year as well as the ten major property taxpayers in the District for the year ended June 30, 2022.

| Representative Levy Rates - Fiscal Year 2021-22 North Wasco County School District 21 | | | |
|--|-----------------------|------------------|--------------|
| Fiscal Year | Permanent Rate | Bond Rate | Total |
| 2021-22 | \$5.2399 | \$0 | \$5.2399 |
| 2020-21 | \$5.2399 | \$0 | \$5.2399 |
| 2019-20 | \$5.2399 | \$1.6268 | \$6.8667 |
| 2018-19 | \$5.2399 | \$1.6268 | \$6.8667 |
| 2017-18 | \$5.2399 | \$1.6485 | \$6.8884 |
| 2016-17 | \$5.2399 | \$1.6991 | \$6.9390 |
| 2015-16 | \$5.2399 | \$1.7052 | \$6.9451 |

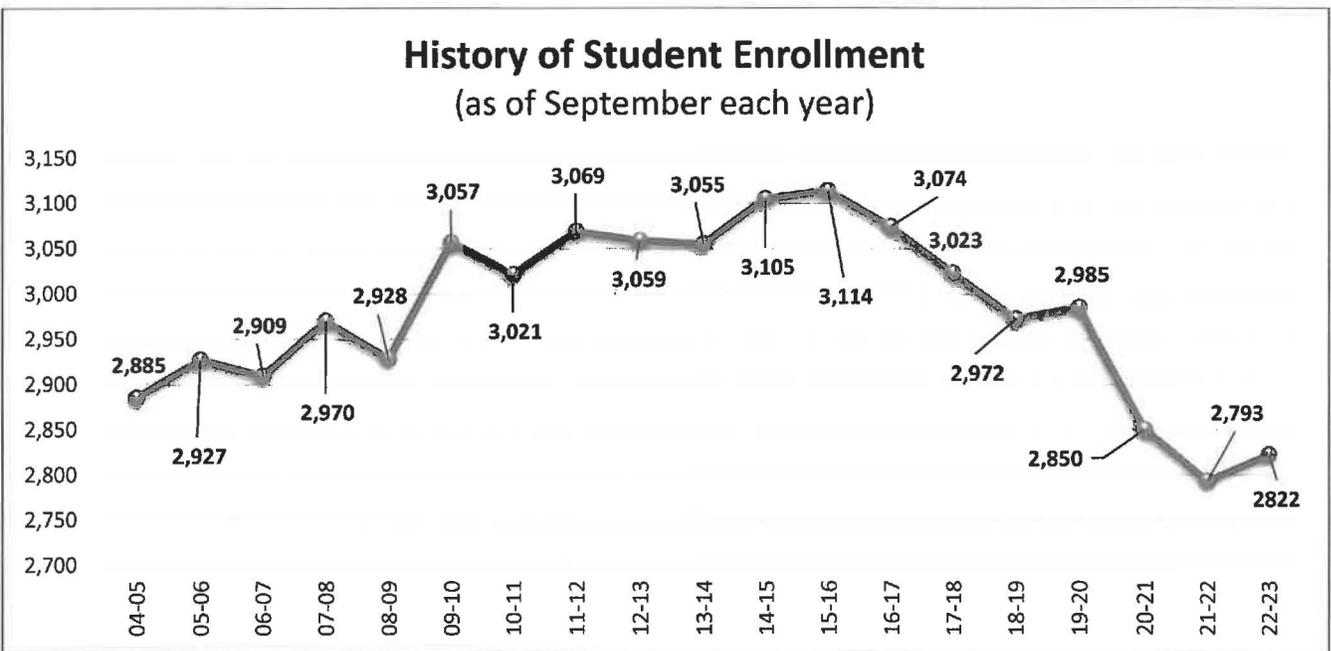
| North Wasco County School District - Taxable Property Values | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------|
| Fiscal Year | M5 Real Market Value | Total Assessed Value | Urban Renewal Excess | Net Assessed Value |
| 2021-22 | \$2,280,076,908 | \$2,011,878,346 | \$96,205,597 | \$1,915,672,749 |
| 2020-21 | \$3,696,595,213 | \$1,860,921,065 | \$93,353,031 | \$1,767,568,034 |
| 2019-20 | \$3,159,610,652 | \$1,772,622,303 | \$92,385,226 | \$1,680,237,077 |
| 2018-19 | \$3,142,833,876 | \$1,798,290,511 | \$92,459,270 | \$1,705,831,241 |
| 2017-18 | \$2,417,209,981 | \$1,717,854,723 | \$85,490,459 | \$1,632,364,264 |
| 2016-17 | \$2,347,201,525 | \$1,636,956,940 | \$82,459,666 | \$1,554,497,274 |
| 2015-16 | \$2,157,484,510 | \$1,569,836,693 | \$78,567,011 | \$1,491,269,682 |
| 2014-15 | \$1,929,354,879 | \$1,525,746,410 | \$76,855,699 | \$1,448,890,711 |
| 2013-14 | \$2,109,711,283 | \$1,472,202,753 | \$72,499,213 | \$1,328,654,760 |
| 2012-13 | \$1,941,915,373 | \$1,431,643,959 | \$70,839,260 | \$1,360,804,699 |
| 2011-12 | \$2,023,197,201 | \$1,391,350,664 | \$62,695,904 | \$1,328,654,760 |

Salaries costs increased in 2021-2022 because of contractual salary increases. Benefits decreased not because of a decrease in costs per employee, but due to the new staff who do not receive retirement benefits for the first six months of school employment. The District's enrollment increased slightly compared to previous years. The District Board and Budget Committee considered these factors in preparing the budget for the 2021-2022 fiscal year.

| Fiscal Year 2021-22 Ten Largest Taxpayers | | | | |
|--|-------------------------|------------|-----------------------|-------------------|
| Taxpayer | Business/Service | Tax | Assessed Value | % of Value |
| Union Pacific Railroad | Railroad | \$748,899 | \$50,364,219 | 2.58% |

**Fiscal Year 2021-22
Ten Largest Taxpayers**

| Taxpayer | Business/Service | Tax | Assessed Value | % of Value |
|---|----------------------------|------------|------------------------|-------------------|
| Northern Wasco County PUD | Electric Utility | \$709,370 | \$48,339,910 | 2.47% |
| BNSF Railway Company | Railroad | \$632,003 | \$49,048,000 | 2.51% |
| Lumen Technologies Inc | Telecommunications | \$421,932 | \$29,639,000 | 1.52% |
| Gas Transmission NW Corp | Natural Gas Utility | \$328,316 | \$26,970,000 | 1.38% |
| FM Dalles F LLC | Retail (Fred Meyer) | \$235,868 | \$15,030,260 | 0.77% |
| Design, LLC | Software/hardware/internet | \$234,642 | \$932,851,590 | 47.73% |
| Cascade Square, LLC | Retail | \$ 211,849 | \$11,787,512 | 0.60% |
| Northwest Natural Gas Co | Natural Gas Utility | \$ 209,023 | \$13,550,400 | 0.69% |
| Orchard View Farms, Inc. | Agriculture | \$ 178,391 | \$13,623,665 | 0.70% |
| Subtotal - ten of county's largest taxpayers | | | \$1,191,204,556 | 60.95% |
| All other county's taxpayers | | | 820,673,790 | 40.79% |
| Total County | | | \$2,011,878,346 | 101.75% |



REQUESTS FOR INFORMATION

This financial report is designed to present the user with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District's Chief Financial Officer at 3632 West 10th Street, The Dalles, Oregon 97058.

Government Wide Financial Statements

North Wasco County School District No. 21
Statement of Net Position
June 30, 2022
(all amounts are in dollars)

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| <u>ASSETS:</u> | |
| Cash & Investments | 4,068,359 |
| Receivables (Net of Allowances): | |
| Property Taxes | 415,591 |
| Other | 3,078,750 |
| Other Prepaid Costs | 448,826 |
| Inventory | 32,818 |
| Capital Assets | |
| Land (non-depreciable) | 2,518,776 |
| Depreciable Assets Net of Depreciation | <u>22,219,057</u> |
| <u>TOTAL ASSETS</u> | <u>32,782,178</u> |
| <u>DEFERRED OUTFLOWS OF RESOURCES:</u> | |
| Related to Pensions | 8,465,753 |
| Related to OPEB | <u>580,381</u> |
| <u>TOTAL DEFERRED OUTFLOWS OF RESOURCES</u> | <u>9,046,134</u> |
| <u>LIABILITIES:</u> | |
| Accounts Payable | 1,260,258 |
| Accrued Liabilities | 3,541,691 |
| Accrued Interest Payable | 6,549 |
| Noncurrent Liabilities | |
| Due in one year | 722,312 |
| Due in more than one year | <u>26,075,754</u> |
| <u>TOTAL LIABILITIES:</u> | <u>31,606,564</u> |
| <u>DEFERRED INFLOWS:</u> | |
| Related to Pensions | 14,592,322 |
| Related to OPEB | <u>398,547</u> |
| <u>TOTAL DEFERRED INFLOWS</u> | <u>14,990,869</u> |
| <u>NET POSITION</u> | |
| Net Investment in Capital Assets | 21,297,833 |
| Restricted for: | |
| Grants and Contributions | 1,016,112 |
| Debt Service | 15,753 |
| Unrestricted | <u>(27,098,820)</u> |
| <u>TOTAL NET POSITION</u> | <u>(4,769,122)</u> |

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

North Wasco County School District No. 21
Statement of Activities
For the year ended June 30, 2022
(all amounts are in dollars)

| FUNCTIONS/PROGRAMS | Expenses | PROGRAM REVENUES | | | Net (Expenses) |
|--------------------------------------|-------------------|--------------------------------------|------------------------------------|----------------------------------|--------------------------------------|
| | | Fees, Fines and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Revenues and Changes in Net Position |
| | | | | | Total Governmental Activities |
| Instruction | 21,689,826 | 243,106 | 10,254,144 | 23,259 | (11,169,317) |
| Supporting Services | 16,392,745 | 43,542 | 325,901 | - | (16,023,302) |
| Enterprise/Community Services | 1,327,219 | 2,360 | 1,443,545 | - | 118,686 |
| Facilities Acquisition/Construction | 2,475,825 | - | - | - | (2,475,825) |
| Interest | 1,521,379 | - | - | - | (1,521,379) |
| Total Governmental Activities | 43,406,993 | 289,009 | 12,023,589 | 23,259 | (31,071,136) |

| | |
|--|-------------------|
| General Revenues: | |
| Property Taxes levied for General Purposes | 9,686,730 |
| Construction Excise Tax | 130,042 |
| State School Fund | 24,824,593 |
| Interest and Investment Earnings | 22,012 |
| Miscellaneous | 958,848 |
| Gain (Loss) on Sale of Fixed Assets | 12,576 |
| Total General Revenues | 35,634,800 |
| Change in net position | 4,563,664 |
| Net position, beginning | (9,332,785) |
| Net position, ending | (4,769,122) |

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

Fund Financial Statements

1

North Wasco County School District No. 21
Balance Sheet - Governmental Funds
June 30, 2022
(all amounts are in dollars)

| | <u>GENERAL</u> | <u>STATE GRANT FUND</u> | <u>AGGREGATE REMAINING FUNDS</u> | <u>TOTAL</u> |
|--|------------------|-----------------------------|--|------------------|
| <u>ASSETS:</u> | | | | |
| Deposits and Investments | 3,173,640 | - | 894,719 | 4,068,359 |
| Receivables: | | | | |
| Due from Other Funds | 1,261,156 | - | - | 1,261,156 |
| Accounts Receivable | 1,195,243 | 695,286 | 1,195,443 | 3,085,971 |
| Cash With County Treasurer | (7,221) | - | - | (7,221) |
| Taxes Receivable | 415,591 | - | - | 415,591 |
| Prepaid Expenditures | 448,826 | - | - | 448,826 |
| Inventory | 24,274 | - | 8,544 | 32,818 |
| | <u>6,511,509</u> | <u>695,286</u> | <u>2,098,706</u> | <u>9,305,501</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | | | |
| <u>Liabilities:</u> | | | | |
| Due to Other Funds | - | 478,901 | 782,255 | 1,261,156 |
| Accounts Payable | 820,171 | 140,229 | 299,858 | 1,260,258 |
| Accrued Payroll & Related Liab. | 3,521,069 | - | - | 3,521,069 |
| Accrued Compensated Absences | 20,622 | - | - | 20,622 |
| Total Liabilities | <u>4,361,862</u> | <u>619,130</u> | <u>1,082,113</u> | <u>6,063,105</u> |
| <u>Deferred Inflows of Resources:</u> | | | | |
| Unavailable Revenue | 350,264 | 2,050 | 26,133 | 378,446 |
| Total Deferred Inflows of Resources | <u>350,264</u> | <u>2,050</u> | <u>26,133</u> | <u>378,446</u> |
| <u>Fund Balances:</u> | | | | |
| Nonspendable | 473,100 | - | 8,544 | 481,644 |
| Restricted | - | 74,106 | 942,006 | 1,016,112 |
| Committed | 700,914 | - | 39,910 | 740,824 |
| Assigned | 20,622 | - | - | 20,622 |
| Unassigned | 604,746 | - | - | 604,746 |
| Total Fund Balances | <u>1,799,383</u> | <u>74,106</u> | <u>990,460</u> | <u>2,863,949</u> |
| <u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | <u>6,511,509</u> | <u>695,286</u> | <u>2,098,706</u> | <u>9,305,501</u> |

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

North Wasco County School District No. 21
Reconciliation of Balance Sheet to Statement of Net Position
June 30, 2022
(all amounts are in dollars)

Fund Balances - Governmental Funds 2,863,949

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental capital assets:

| | | |
|--|-------------------|------------|
| Land | 2,518,776 | |
| Depreciable assets net of accumulated depreciation | <u>22,219,057</u> | 24,737,833 |

Certain non-current assets and deferred outflows of resources recorded in the Statement of Net Position are not recognized in the government funds until actually expended.

| | | |
|---------------------------------------|----------------|-----------|
| Deferred Outflows related to pensions | 8,465,753 | |
| Deferred Outflows related to OPEB | <u>580,381</u> | 9,046,134 |

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.

| | | |
|--------------------------------|------------------|--------------|
| Interest payable | (6,549) | |
| Bonds payable | (11,818,160) | |
| Right -to-use leases payable | (235,051) | |
| Net pension liability | (13,910,713) | |
| Other post employment benefits | <u>(834,142)</u> | (26,804,615) |

Deferred inflows of resources represent amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.

| | | |
|-------------------------------------|----------------|---------------------|
| Related to pensions | (14,592,322) | |
| Related to OPEB | (398,547) | |
| Related to deferred revenue - taxes | <u>378,446</u> | <u>(14,612,423)</u> |

Net Position of Governmental Activities (4,769,121)

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

North Wasco County School District No. 21
Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>GENERAL</u> | <u>STATE GRANT FUND</u> | <u>AGGREGATE REMAINING FUNDS</u> | <u>TOTAL</u> |
|---|-------------------|-----------------------------|--|-------------------|
| REVENUES: | | | | |
| Property Taxes | 9,731,954 | - | - | 9,731,954 |
| Other Taxes | 130,042 | - | - | 130,042 |
| Federal Grants | 196,785 | - | 5,279,828 | 5,476,613 |
| State School Fund | 23,059,855 | - | 17,065 | 23,076,920 |
| Other State Grants | 328,242 | 6,082,317 | - | 6,410,559 |
| Other Local and Intermediate Sources | 40 | - | 455,862 | 455,901 |
| Charges for Services | 233,388 | - | 1,811,451 | 2,044,839 |
| Miscellaneous | 544,687 | - | 85,918 | 630,606 |
| Earnings on Investments | 21,440 | - | 572 | 22,012 |
| TOTAL REVENUES | <u>34,246,433</u> | <u>6,082,317</u> | <u>7,650,696</u> | <u>47,979,446</u> |
| EXPENDITURES: | | | | |
| Current | | | | |
| Instruction | 20,055,003 | 2,322,821 | 2,075,484 | 24,453,308 |
| Supporting Services | 12,735,591 | 2,064,169 | 1,895,314 | 16,695,074 |
| Enterprise and Community Services | - | 24,851 | 1,271,967 | 1,296,818 |
| Facilities Acquisition/Construction | - | 580 | 85 | 665 |
| Capital Outlay | 492,597 | 1,744,117 | 776,389 | 3,013,103 |
| Debt Service | - | - | 2,129,992 | 2,129,992 |
| TOTAL EXPENDITURES | <u>33,283,191</u> | <u>6,156,538</u> | <u>8,149,232</u> | <u>47,588,960</u> |
| Excess of Revenues Over (Under) Expenditures | <u>963,242</u> | <u>(74,221)</u> | <u>(498,536)</u> | <u>390,486</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Gain/Loss on Sale of Fixed Assets | 12,576 | - | - | 12,576 |
| Transfers from Other Funds | 396,000 | - | 380,000 | 776,000 |
| Transfers to Other Funds | (776,000) | - | - | (776,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(367,424)</u> | <u>-</u> | <u>380,000</u> | <u>12,576</u> |
| Net Changes in Fund Balance | 595,818 | (74,221) | (118,536) | 403,061 |
| FUND BALANCE - BEGINNING OF YEAR | <u>1,203,565</u> | <u>148,327</u> | <u>1,108,996</u> | <u>2,460,888</u> |
| FUND BALANCE - END OF YEAR | <u>1,799,383</u> | <u>74,106</u> | <u>990,460</u> | <u>2,863,949</u> |

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

North Wasco County School District No. 21
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the year ended June 30, 2022
(all amounts are in dollars)

Net Change in Fund Balances - Governmental Funds 403,061

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

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

| | | |
|----------------------------------|------------------|-----------|
| Expenditures for capital assets | 3,013,103 | |
| Implementation of GASB 87 Leases | 336,634 | |
| Less current year depreciation | <u>(786,092)</u> | 2,563,645 |

Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position

| | | |
|---|----------------|---------|
| Issuance of right-to-use equipment leases | (336,634) | |
| Principal payments | 608,268 | |
| Principal paid on right-to-use leases | <u>101,583</u> | 373,217 |

Expenditures reported for other post employment benefits in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 405,099

Revenues that were not available to fund current expenditures are not reported as revenues in the Statement of Activities:

| | |
|---|----------|
| Change in deferred inflows related to unavailable revenue | (21,364) |
|---|----------|

In the Statement of Activities interest is accrued on long-term debt, in the governmental funds it is recorded as an interest expense when due. 345

Changes in pension assets and liabilities are not reported in governmental funds as they do not require the current use of financial resources. However, the Statement of Activities reports such changes as increases or decreases in the related expense accounts. 839,661

Change in Net Position of Governmental Activities 4,563,664

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

MAJOR FUNDS

GENERAL FUND: Most of the activities related to operating the educational facilities of the District are handled through the General Fund. Primary sources of revenue are property taxes, the Oregon state school fund and special Federal or State grants. Expenditures are salaries, supplies and other expenses related to student education.

STATE GRANT PROGRAMS: This fund was established to account for resources received from state grants and the associated expenditures.

North Wasco County School District No. 21
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|--------------------------|--------------------------|--------------------------|-------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>REVENUES:</u> | | | | |
| Local Sources | 10,406,960 | 10,406,960 | 10,366,341 | (40,619) |
| Intermediate Sources | 50,000 | 50,000 | 59,903 | 9,903 |
| State Sources | 23,393,341 | 23,393,341 | 23,283,897 | (109,444) |
| Federal Sources | 220,000 | 220,000 | 196,785 | (23,215) |
| <u>TOTAL REVENUES</u> | <u>34,070,301</u> | <u>34,070,301</u> | <u>33,906,926</u> | <u>(163,375)</u> |
| <u>EXPENDITURES:</u> | | | | |
| Current: | | | | |
| Instruction | 19,807,275 | 19,807,276 | 19,756,096 | 51,180 |
| Support Services | 13,894,141 | 13,894,143 | 12,660,303 | 1,233,841 |
| Contingency | 300,000 | 300,000 | - | 300,000 |
| <u>TOTAL EXPENDITURES</u> | <u>34,001,416</u> | <u>34,001,420</u> | <u>32,416,399</u> | <u>1,585,021</u> |
| Excess of Revenues Over (Under) Expenditures | 68,885 | 68,881 | 1,490,527 | 1,421,646 |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| <u>AND (USES):</u> | | | | |
| Transfers to Other Funds | (776,000) | (776,000) | (776,000) | - |
| <u>TOTAL OTHER FINANCING SOURCES</u> | <u>(776,000)</u> | <u>(776,000)</u> | <u>(776,000)</u> | <u>-</u> |
| <u>AND USES</u> | <u>(776,000)</u> | <u>(776,000)</u> | <u>(776,000)</u> | <u>-</u> |
| Net Changes in Fund Balance | (707,115) | (707,119) | 714,527 | 1,421,646 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>1,300,000</u> | <u>1,300,000</u> | <u>404,564</u> | <u>(895,436)</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>592,885</u> | <u>592,881</u> | <u>1,119,091</u> | <u>526,210</u> |

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

North Wasco County School District No. 21
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
State Grant Programs
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|------------------|------------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>REVENUES:</u> | | | | |
| State Sources | 6,859,661 | 6,754,661 | 6,082,317 | (672,344) |
| <u>TOTAL REVENUES</u> | <u>6,859,661</u> | <u>6,754,661</u> | <u>6,082,317</u> | <u>(672,344)</u> |
| <u>EXPENDITURES:</u> | | | | |
| <u>Current:</u> | | | | |
| Instruction | 2,867,395 | 2,637,057 | 2,322,821 | 314,236 |
| Supporting Services | 1,350,416 | 2,129,742 | 2,064,169 | 65,573 |
| Enterprise and Community Services | 406,983 | 1,950,073 | 58,860 | 1,891,213 |
| Facilities Acquisition/Construction | 2,234,866 | 37,789 | 1,710,687 | (1,672,898) |
| <u>TOTAL EXPENDITURES</u> | <u>6,859,660</u> | <u>6,754,661</u> | <u>6,156,538</u> | <u>598,124</u> |
| Net Changes in Fund Balance | - | - | (74,221) | (74,221) |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>-</u> | <u>-</u> | <u>148,327</u> | <u>148,327</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>-</u> | <u>74,106</u> | <u>74,106</u> |

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

North Wasco County School District No. 21

Notes to the Financial Statements

For the Year Ended June 30, 2022

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

North Wasco County School District No. 21 operates under the legislative authority of Oregon Revised Statutes ("ORS") Chapter 332. The District was established effective July 1, 2004 through the unification of The Dalles School District 12 and Chenoweth School District 9. In November 2002 the voters of both districts elected to dissolve the two districts and unify into the new North Wasco County School District No. 21. The Dalles School District 12 was established in 1854 and Chenoweth School District 9 was established in 1859.

North Wasco County School District No. 21 operates three elementary schools, a middle school, high school and alternative school.

Control of the District is vested in its board of directors who are elected to office by voters within the District. Administrative functions are delegated to individuals who report to and are responsible to the board. The chief administrative officer is the superintendent.

The basic financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

A. REPORTING ENTITY:

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. Based on this criteria, the District has no component units.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of North Wasco County School District No. 21. The effect of interfund activity has been removed from these statements.

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

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are typically provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. North Wasco County School District No. 21 has no fiduciary funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

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

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

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

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

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

Governmental Fund Types:

General Fund: This fund type is used to account for all financial resources, except those required by law or administrative action to be accounted for in another fund. Most of the activities relating to operating the educational facilities of the District are handled through the General Fund. Primary sources of revenue are property taxes and basic school support. Expenditures are salaries, supplies and other expenses related to student education.

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

Debt Service Funds: This fund type is used to account for funds needed to make principal and interest payments on outstanding debt issues.

Capital Projects Funds: This fund type is used to account for the proceeds and expenditures related to capital projects.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues or

expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds. Nonmajor funds are combined in a single column in the fund financial statements. The District reports the following major funds.

General Fund
State Grant Programs Fund

North Wasco County School District No. 21 chooses to present major fund budgetary comparison information in the basic financial statements.

D. ASSETS, LIABILITIES AND NET POSITION:

1. *Cash and Cash Equivalents:* 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. *Capital Assets:* Capital assets, which include property and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. As required by GASB 72, donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

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

| | |
|----------------------------|----------------|
| Equipment | 5 to 20 years |
| Vehicles | 10 to 20 years |
| Buildings and Improvements | 20 to 50 years |

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

3. *Inventory:* At June 30, 2022, the District had inventory valued at \$8,544 that resulted from USDA food commodities given to the District as non-cash federal grants. The year-end inventory of \$8,544 represents the cash value of food commodities that weren't used in school lunches at year end. Revenue, expense, and inventory amounts for this non-cash grant were determined by the fair market value of the commodities.

4. *Prepaid Expenses:* At June 30, 2022, the District and Other Prepaid Costs of \$448,826. This consisted mostly of prepaid insurance and substitute teacher prepaid costs that are contracted out to a third party.

5. *Net Position:* Net position is classified and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, and adjusted for any deferred inflows and

outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

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

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

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

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

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

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

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

Assigned -- This component consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the Board of Directors, or their designee as established in the District’s fund balance policy.

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

Below is the detail included in the fund balance classifications for the governmental funds at June 30, 2022:

| | <u>GENERAL</u> | <u>STATE GRANT FUND</u> | <u>AGGREGATE REMAINING FUNDS</u> | <u>TOTAL</u> |
|----------------------------|---------------------|-----------------------------|--|---------------------|
| <u>Fund Balances:</u> | | | | |
| Nonspendable | 473,100 | - | 8,544 | 481,644 |
| Restricted for: | | | | |
| Federal Programs | - | - | 39,546 | 39,546 |
| State Programs | - | 74,106 | - | 74,106 |
| Food Service | - | - | 282,114 | 282,114 |
| Local Grants | - | - | 121,143 | 121,143 |
| Voc Ed Programs | - | - | 45,905 | 45,905 |
| Enterprise Zone | - | - | 91,375 | 91,375 |
| Student Body | - | - | 361,923 | 361,923 |
| Committed to: | | | | |
| Debt Service | - | - | 15,753 | 15,753 |
| Capital Projects | - | - | 24,158 | 24,158 |
| Tech/Equip Replacement | 112,836 | - | - | 112,836 |
| Textbook Replacement | 433,559 | - | - | 433,559 |
| Bus Replacement | 89,120 | - | - | 89,120 |
| Vehicle Replacement | 65,399 | - | - | 65,399 |
| Assigned for: | | | | |
| Compensated Absences | 20,622 | - | - | 20,622 |
| Unassigned | 604,746 | - | - | 604,746 |
| <u>Total Fund Balances</u> | <u>\$ 1,799,383</u> | <u>74,106</u> | <u>\$ 990,460</u> | <u>\$ 2,863,949</u> |

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

7. *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 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 benefit terms. Investments are reported at fair value.

8. *Net Other Post-Employment Benefits Obligation (Net OPEB)*: For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of Subsidized Early Retirement Health Benefits (SERHB) and additions to/deductions from SERHB's fiduciary net position have been determined by actuarial reports.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the Retiree Health Insurance Account (RHIA) and additions to/deductions from RHIA's fiduciary net position have been determined on the same basis as they are reported by the Oregon Public Employees Retirement System (PERS).

9. *Compensated Absences:* Year-round employees accumulate vacation pay in varying amounts depending on years of continuous services. It is not the District's policy to permit employees to accumulate earned but unused vacation pay. Outstanding vacation time is payable at year-end and thus is considered a current liability and included in accrued liabilities on the Government-Wide Statement of Net Position.

Sick leave accumulates ten days per year for certified staff and one day per month worked for other staff. There is no limit on accumulation of sick leave and it is not subject to compensation upon termination of employment. No liability is reported for unpaid accumulated sick leave.

10. *Long Term Obligations:* In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the Statement of Net Position. In the fund financial statements, the face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the debt proceeds received, are reported as expenditures.

11. *Interfund Activity:*

Transfers -- Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Receivables and Payables – Activity between funds that are representative of borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., current portion of interfund loans).

12. *Property Taxes:* Property taxes are levied on July 1, pursuant to Oregon Revised Statute 310.030. Taxes are payable in full on November 15, or are payable in three installments the last of which is due on May 15, of the year following the year in which imposed. Taxes become delinquent on personal property when any installment is not paid by its due date. Taxes become delinquent on real property if not paid by May 15. On January 1, and July 1, tax liens attach to personal and real property respectively to secure payment of all taxes, penalties and interest ultimately imposed. Personal property is subject to summary seizure and the responsible taxpayer is subject to warrant service 30 days after the delinquency date. Foreclosure proceedings begin on real property after three years from the date taxes become delinquent.

Property taxes are collected by the Wasco County Tax Collector and credited to the District's account. Funds are distributed to the District monthly except during October and November when they are paid more frequently. The fund financial statements reflect property taxes as revenue when collected by the Wasco County Tax Collector and are available to the District to pay current period expenditures.

Property taxes receivable at year end have been reported on the balance sheet. No allowance has been made for uncollectible taxes since past history has shown losses to be minimal. Property taxes collected within approximately 60 days of fiscal year end are recognized as revenues in the fund financial statements. The remaining balance of taxes receivable is recorded as deferred inflow of resources in the fund financial statements because it is not deemed available to finance operations of the current period.

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

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

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

15. *Leases:* The District leases two copiers under non-cancellable leases. As a result the District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight line basis over its useful life.

Key estimates and judgments related to leases include how the District determines 1) the discount rate it uses to discount the expected lease payments to present value, 2) lease term, and 3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonable certain to exercise.

The district monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

A. BUDGETS AND BUDGETARY ACCOUNTING:

The budget is prepared on the modified accrual method of accounting for each fiscal year July 1 to June 30. The budget process includes a series of notices and publications culminating with the budget hearing. After the public hearing has been held, the Board enacts the resolutions to adopt the budget, make appropriations and declare the ad valorem tax levy for all funds.

The Appropriations Resolution contains amounts for instruction, supporting services, community services, facility acquisition and construction, debt service, interagency/fund transactions, and operating contingency for each fund where appropriate. This is the level of control for authorized expenditures.

The level of expenditures is monitored throughout the year. Transfers are made from operating contingency or between the function classifications of the appropriation for each fund as required to prevent an over-expenditure.

Final budget amounts shown in the budget to actual schedules include appropriation transfers and supplemental budget increases pursuant to ORS 294.480. All appropriations transfers and supplemental budget increases are approved by the Board of Directors. Appropriations for all funds lapse at the end of each fiscal year.

Excess of expenditures over appropriations: The District's expenditures exceeded appropriations as follows for the fiscal year:

| | |
|------------------------------------|-----------|
| State Programs Fund -- Facilities | 1,672,898 |
| Enterprise Zone Fund -- Facilities | 54,007 |

Deficit fund balance: The District had no funds with a deficit fund balance in the fiscal year ended June 30, 2022.

NOTE 3 – DETAILED NOTES ON ALL FUNDS:

A. CASH AND INVESTMENTS:

The District's cash and investments at June 30, 2022 are as follows:

| | <u>Fair Value</u> |
|--------------------------------|---------------------|
| U.S. Agency Discount Notes | 98 |
| LGIP | 2,595,221 |
| Total Investments | <u>2,595,319</u> |
| Cash on Hand | 290 |
| Deposits with Banks | 1,472,750 |
| Total Deposits and Investments | <u>\$ 4,068,359</u> |

The District maintains an internal cash and investments pool that is available for use by all funds. Each fund type's portion of the pool is displayed in the basic financial statements.

Deposits with Financial Institutions

Deposits with financial institutions are bank demand deposits with institutions qualified under the Public Funds Collateralization Program (ORS 295). The carrying amount of

deposits at June 30, 2022 was \$1,472,750. The total bank balance per the bank statements was \$1,694,102 of which \$750,000 was covered by federal depository insurance.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds to become members of the Public Funds Collateralization Program (PFCP, a multiple financial institution collateral pool created by the Office of the State Treasurer.) To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected. At June 30, 2022, the District did not have any deposits exposed to custodial credit risk.

Investments

The District's cash management policies are governed by state statutes. State statutes authorize the District to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the State Treasurer's Investment Pool, among others. Investments of the District are valued at cost, which approximates market.

The District participates in an external investment pool (State of Oregon Treasury Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company and is not rated. The State's investment policies are governed by the ORS and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establishes diversification percentages and specifies the types and maturities of investments. That portion of the external investment pool which belongs to local government participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report. A copy of the State's Comprehensive Annual Financial Report may be obtained at the Oregon State Treasury, 340 Winter St. NE., Salem, Oregon 97310-0840.

Foreign Currency Risk

Oregon Revised Statutes prohibit investments that are not U.S. Dollar-denominated; therefore, the district is not exposed to this risk.

Custodial Credit Risk – Investments

Custodial credit risk for investments is the risk that, in the event of failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2022, the District did not have any investments exposed to custodial credit risk.

Concentration of Credit Risk – Investments

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

Interest Rate Risk – Investments

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

B. DEFERRED OUTFLOWS OF RESOURCES

The contributions made to OPERS during the year ending June 30, 2022 have been classified as a deferred outflow of resources.

Deferred Outflows of Resources - Related to Pensions

| | |
|--|------------------|
| Differences between expected and actual experience | 1,302,134 |
| Changes in assumptions | 3,482,270 |
| Differences between projected and actual investment earnings | - |
| Changes in employer portion | 1,072,301 |
| Changes in proportionate share | 491,509 |
| Contributions subsequent to the measurement date | 2,117,540 |
| Deferred Outflows of Resources - Related to Pensions | <u>8,465,754</u> |

Deferred Outflows of Resources - Related to OPEB

| | |
|--|----------------|
| Differences between expected and actual experience | 347,969 |
| Changes in assumptions | 79,513 |
| Differences between projected and actual investment earnings | - |
| Changes in employer portion | 150,328 |
| Changes in proportionate share | - |
| Contributions subsequent to the measurement date | 2,571 |
| Deferred Outflows of Resources - Related to OPEB | <u>580,381</u> |

| | |
|---|---------------------|
| <u>Total Deferred Outflows of Resources</u> | <u>\$ 9,046,135</u> |
|---|---------------------|

C. CHANGES IN CAPITAL ASSETS:

The following table reflects the changes in capital assets:

| | Beginning <u>Balance</u> | <u>Additions</u> | <u>Deletions</u> | Ending <u>Balance</u> |
|---------------------------------------|-----------------------------|---------------------|------------------|--------------------------|
| Land | \$ 2,518,776 | \$ - | \$ - | \$ 2,518,776 |
| <i>Depreciable Assets</i> | | | | |
| Buildings and Improvements | 31,269,230 | 2,475,160 | - | 33,744,390 |
| Equipment | 2,267,274 | 59,589 | - | 2,326,863 |
| Leased Equipment | - | 336,634 | - | 336,634 |
| Vehicles | 2,817,746 | 478,354 | (211,923) | 3,084,177 |
| <i>Total Depreciable Assets</i> | <u>36,354,250</u> | <u>3,349,737</u> | <u>(211,923)</u> | <u>39,492,064</u> |
| <i>Accumulated Depreciation</i> | | | | |
| Buildings and Improvements | (12,540,463) | (455,969) | - | (12,996,432) |
| Equipment | (2,127,660) | (56,682) | - | (2,184,342) |
| Leased Equipment | - | (104,537) | - | (104,537) |
| Vehicles | (2,030,715) | (168,904) | 211,923 | (1,987,696) |
| <i>Total Accumulated Depreciation</i> | <u>(16,698,838)</u> | <u>(786,092)</u> | <u>211,923</u> | <u>(17,273,007)</u> |
| Net Depreciable Capital Assets | <u>\$ 19,655,412</u> | <u>\$ 2,563,645</u> | <u>-</u> | <u>\$ 22,219,057</u> |

Depreciation expense for the year was charged to the following programs:

| | |
|---------------------|-------------------|
| Instruction | 481,355 |
| Supporting Services | 303,705 |
| Community Services | 1,032 |
| | <u>\$ 786,092</u> |

D. LONG TERM OBLIGATIONS:

Limited Tax Pension Obligations

The District participated as one of forty-four Oregon school districts and education service districts in issuing limited tax pension bonds in 2003. The proceeds were used to finance a portion of the estimated unfunded actuarial liability of each participating district with the Oregon Public Employees Retirement System (PERS). The Oregon School Boards Association (OSBA) sponsored this pooled limited tax pension bond program. OSBA does not have a financial obligation in connection with the bonds issued under the program. Except for the payment of its pension bond payments and additional charges when due, each participating district has no obligation or liability to any other participating districts' pension bonds or liabilities to PERS. The District records the amounts deposited with PERS as a prepayment on its actuarial obligation, and accounts for the payment of principal, interest and the amortization of the prepayment as pension expense over the life of the bonds. The District anticipates that the total costs of financing the District's actuarial obligation in this way will result in savings to the District when compared to paying for such costs in additional contribution rates to PERS.

The District issued \$15,182,068 Limited Tax Pension Obligation, Series 2003. The Limited Tax Pension Obligations are payable annually through June 2028. Interest on the current coupon bonds is payable semiannually at rates ranging from 1.5% to 5.68%. At June 30 2022, \$8,378,160 on the debt was outstanding.

Full Faith and Credit Obligations

In September 2007 the District issued \$5,000,000 in Full Faith and Credit Obligations Series 2007 with interest rates from 4.00% to 4.25% and issuance costs of \$71,109. The proceeds were used for building maintenance and repairs.

In December 2013 the District issued \$5,130,000 in Full Faith and Credit Project and Refunding Obligations, Series 2013 with interest rates from 2.00% to 5.00%. Net proceeds of \$5,264,279 (including a \$236,798 premium and after payment of \$102,518 in underwriting discount and other issuance costs) were used to refund the 2007 Full Faith and Credit Obligation in the amount of \$3,910,002, together with interest in the amount of \$21,610. The remaining net proceeds of \$1,332,667 were deposited in the Capital Projects fund and used to purchase eight portable classrooms as well as to acquire other capital assets. At June 30, 2022, the outstanding balance on the obligation was \$3,440,000.

Transactions for the year ended June 30, 2022 are as follows:

| | Beginning Balance | Additions | Deletions | Ending Balance | Due in One Year |
|---|----------------------|-------------------|-----------------------|----------------------|--------------------|
| Full Faith & Credit Obligation | 3,650,000 | - | (210,000) | 3,440,000 | 220,000 |
| Pension Obligation | 8,776,428 | - | (398,268) | 8,378,160 | 398,160 |
| Long-term debt before | | | | | |
| Other long-term liabilities | 12,426,428 | - | (608,268) | 11,818,160 | 618,160 |
| Lease Liability | - | 336,634 | (101,583) | 235,051 | 104,152 |
| Net Pension Liability | 29,330,111 | - | (15,419,399) | 13,910,712 | |
| Net Other Post Employment Benefit Obligation | 1,039,168 | - | (205,026) | 834,142 | |
| <u>Total Long Term Obligations</u> | <u>\$ 42,795,707</u> | <u>\$ 336,634</u> | <u>\$(16,334,276)</u> | <u>\$ 26,798,066</u> | <u>\$ 722,312</u> |

The future maturities of all long-term obligations outstanding as of June 30, 2022 are as follows:

| | OSBA Pers | | FFCO | |
|-----------|---------------------|---------------------|---------------------|---------------------|
| | Bonds | | Bonds | |
| | Principal | Interest | Principal | Interest |
| 2022-23 | 398,160 | 1,439,070 | 220,000 | 159,363 |
| 2023-24 | 1,475,000 | 452,230 | 230,000 | 150,563 |
| 2024-25 | 1,650,000 | 369,484 | 240,000 | 139,063 |
| 2025-26 | 1,840,000 | 275,764 | 250,000 | 127,063 |
| 2026-27 | 2,045,000 | 171,252 | 265,000 | 114,563 |
| 2027-2032 | 970,000 | 55,096 | 1,525,000 | 367,375 |
| 2032-2036 | - | - | 710,000 | 47,031 |
| | <u>\$ 8,378,160</u> | <u>\$ 2,762,896</u> | <u>\$ 3,440,000</u> | <u>\$ 1,105,019</u> |

E. OPERATING LEASES:

The District leases equipment, primarily copiers, under non-cancelable lease agreements. Operating lease expenditures totaled \$113,768 for the year ended June 30, 2022. Future payments associated with operating leases are due as follows:

| <u>Fiscal Year</u> <u>Ending June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--|------------------|-----------------|-------------------|
| 2023 | 101,583 | 7,257 | 108,840 |
| 2024 | 104,152 | 4,688 | 108,840 |
| 2025 | 96,385 | 2,065 | 98,450 |
| 2026 | 34,514 | 361 | 34,875 |
| 2027 | - | - | - |
| | <u>\$336,634</u> | <u>\$14,371</u> | <u>\$ 351,005</u> |

F. INTERFUND TRANSACTIONS:

Funds are transferred from one fund to finance expenditures of other funds in accordance with the authority established for the individual fund. Transfers between funds during the fiscal year ended June 30, 2022 were as follows:

| <u>Fund</u> | <u>Transfers In</u> | <u>Transfers Out</u> |
|------------------------------------|---------------------|----------------------|
| General Fund | - | 776,000 |
| Technology & Equipment Replacement | 100,000 | - |
| Textbook Replacement | 199,000 | - |
| Bus Replacement Fund | 97,000 | - |
| FFCO Debt Service | 380,000 | - |
| Total | <u>\$ 776,000</u> | <u>\$ 776,000</u> |

When one fund has overdrawn its share of an internal investment pool, that fund reports an interfund liability to the fund that has been deemed to have lent the amount to the overdrawn fund. The fund deemed to have lent the amount should report an interfund receivable from the borrowing fund. This treatment is unaffected by whether the lending and borrowing funds are of the same or different fund types or categories. However, in the government-wide financial statements, these interfund accounts are eliminated as required for internal balances as established by the Governmental Accounting Standards Board (GASB) Statement 34. At June 30, 2022, The District had the following interfund receivables and payables:

| <u>Fund</u> | <u>Due From</u> | <u>Due To</u> |
|----------------|---------------------|---------------------|
| General Fund | 1,261,156 | - |
| Federal Grants | - | 782,255 |
| State Grants | - | 478,901 |
| Total | <u>\$ 1,261,156</u> | <u>\$ 1,261,156</u> |

G. RECEIVABLES:

Accounts receivable due to the District as of June 30, 2022 were as follows:

| | <u>General</u> | <u>Other</u> | <u>Total</u> |
|------------------|---------------------|---------------------|---------------------|
| Property Taxes | 415,591 | - | 415,591 |
| Cash with County | (7,221) | - | (7,221) |
| Contracts | - | - | - |
| Other | 1,195,243 | 1,890,728 | 3,085,971 |
| Total | <u>\$ 1,603,613</u> | <u>\$ 1,890,728</u> | <u>\$ 3,494,341</u> |

H. BUDGET TO GAAP RECONCILIATION:

The following schedule reconciles the amounts for the General Fund Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual, to the amounts for the General Fund on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance, GAAP basis:

| | |
|---|-------------------|
| <u>General Fund</u> | |
| Net change in fund balance on a Budgetary Basis | 714,527 |
| Amounts recorded differently for GAAP: | |
| Change in Compensated Absences | (14,294) |
| Net change in Fund Balance for budgeted funds that do not meet the GASB 54 definition of Special Revenue Funds: | |
| Technology/Equipment Replacement Fund | 1,127 |
| Textbook Replacement Fund | (119,262) |
| Bus Replacement Fund | 866 |
| Vehicle Replacement Fund | <u>12,853</u> |
| Net change in fund balance on a GAAP Basis | <u>\$ 595,818</u> |

I. DEFERRED INFLOWS OF RESOURCES:

Governmental Funds Balance Sheet: Resources owned by the District, which are measurable but not available and therefore deferred in the fund financial statements, consist of the following:

| <i>Unavailable Revenue</i> | <u>General</u> | <u>Other</u> | <u>Total</u> |
|----------------------------------|-------------------|------------------|-------------------|
| Property Taxes | 350,264 | - | 350,264 |
| Other | - | 28,183 | 28,183 |
| <i>Total Unavailable Revenue</i> | <u>\$ 350,264</u> | <u>\$ 28,183</u> | <u>\$ 378,446</u> |

Statement of Net Position: An acquisition of net position, applicable to a future reporting period, is reported as deferred inflows of resources on the Statement of Net Position. At the end of the current fiscal year, these balances, all related to pensions and OPEB by the application of GASB 68 and GASB 75 are:

Deferred Inflows of Resources - Related to Pensions

| | |
|--|-------------------|
| Differences between expected and actual experience | - |
| Changes in assumptions | 36,610 |
| Differences between projected and actual investment earnings | 10,297,992 |
| Changes in employer portion | 3,542,738 |
| Changes in proportionate share | 714,982 |
| Contributions subsequent to the measurement date | - |
| Deferred Outflows of Resources - Related to Pensions | <u>14,592,322</u> |

Deferred Inflows of Resources - Related to OPEB

| | |
|--|----------------|
| Differences between expected and actual experience | 12,718 |
| Changes in assumptions | 106,218 |
| Differences between projected and actual investment earnings | 108,639 |
| Changes in employer portion | 53,947 |
| Changes in proportionate share | - |
| Contributions subsequent to the measurement date | 117,025 |
| Deferred Outflows of Resources - Related to OPEB | <u>398,547</u> |

Total Deferred Inflows of Resources \$ 14,990,869

J. PENSION PLAN:

General Information about the Pension Plan

Plan description

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

http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx.

Benefits provided

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

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (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. Monthly payments must be a minimum of \$200 per month or the member will receive

a lump-sum payment of the actuarial equivalent of benefits to which he or she is entitled.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2021. The limit will be equal to \$197,730 in 2021 and will be indexed with inflation in later years.

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

Death Benefits

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

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

Disability Benefits

A member 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.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and \$750 plus 0.15 percent on annual benefits above \$60,000.

2. OPSRP Defined Benefit Pension Program (OPSRP DB)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

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.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2021. The limit will be equal to \$197,730 in 2021 and will be indexed with inflation in later years. A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 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.

Benefit Changes After Retirement

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

3. OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

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

lump-sum payment.

Recordkeeping

OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

1. Employer Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2019. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on re-employed PERS retirees' salary as if they were an active member, excluding IAP (6 percent) contributions. Employer contributions for the year ended June 30, 2022 were \$2,117,540 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2022 were 13.34 percent for Tier One/Tier Two General Service Member, 10.23 percent for OPSRP Pension Program General Service Members,

Employee Contributions

Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan established by the Oregon Legislature. Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 or 7.0 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members behalf. The IAP member accounts represent member contributions made on or after January 1, 2004, plus earnings allocations less disbursements for refunds, death benefits, and retirements. As permitted, the District has opted to pick-up the contributions on behalf of employees; contributions were \$1,035,944 for the year ended June 30, 2022.

Starting July 1, 2020, Senate Bill 1049 required a portion of member contributions to their IAP accounts to be redirected to the Defined Benefit fund. If the member earns more than \$2,500 per month (increased to \$2,535 per month on January 1, 2021) 0.75 percent (if OPSRP member) or 2.5 percent (if Tier One/Tier Two member) of the member's contributions that were previously contributed to the member's IAP now fund the new Employee Pension Stability Accounts (EPSA). The EPSA accounts will be used to fund the cost of future pension benefits without changing those benefits, which means reduced contributions to the member's IAP account. Members may elect to make voluntary IAP contributions equal to the amount redirected.

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

At June 30, 2022, the District reported a liability of \$13,910,713 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all

participating entities, actuarially determined. At June 30, 2022, the District's proportion was .11624732 percent, which was a decrease from its proportion of .13439729 percent at June 30, 2021.

For the year ended June 30, 2022, the District recognized pension income of \$839,661. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Differences between expected and actual experience | 1,302,134 | - |
| Changes of assumptions | 3,482,270 | 36,610 |
| Net difference between projected and actual earnings on investments | - | 10,297,992 |
| Changes in proportionate share | 1,072,301 | 3,542,738 |
| Differences between employer contributions and employer's proportionate share of system contributions | 491,509 | 714,982 |
| Total (prior to post-MD contributions) | 6,348,214 | 14,592,322 |
| Contributions subsequent to the MD | <u>2,117,540</u> | <u>-</u> |
| Net Deferred Outflow/(Inflow) of Resources | <u>\$ 8,465,754</u> | <u>\$ 14,592,322</u> |

The District's contributions subsequent to the measurement date of \$2,117,540 are reported as deferred outflows of resources related to pensions and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: | |
|---------------------|-----------------------|
| 2023 | (1,758,074) |
| 2024 | (1,810,910) |
| 2025 | (1,930,736) |
| 2026 | (2,893,778) |
| 2027 | 149,389 |
| Thereafter | - |
| Total | <u>\$ (8,244,109)</u> |

Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

| | |
|-----------------------------------|---|
| Valuation Date | December 31, 2019 |
| Measurement Date | June 30, 2021 |
| Experience Study Report | 2018, published July 24, 2019 |
| Actuarial Cost Method | Entry Age Normal |
| Actuarial Assumptions: | |
| Inflation Rate | 2.40 percent |
| Long-Term Expected Rate of Return | 6.90 percent |
| Discount Rate | 6.90 percent |
| Projected Salary Increases | 3.40 percent overall payroll growth |
| Cost of Living Adjustments (COLA) | Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service. |
| Mortality | <p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> |

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

Long-term Expected Rate of Return

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

| Asset Class/Strategy | Assumed Asset Allocation | | |
|-----------------------------|---------------------------------|-------------------|---------------|
| | Low Range | High Range | Target |
| Debt Securities | 15.0% | 25.0% | 20.0% |
| Public Equity | 27.5% | 37.5% | 32.5% |
| Real Estate | 9.5% | 15.5% | 12.5% |
| Private Equity | 14.0% | 21.0% | 17.5% |
| Alternative Portfolio | 7.5% | 17.5% | 15.0% |
| Opportunity Portfolio | 0.0% | 5.0% | 0.0% |
| Risk Parity | 0.0% | 2.5% | 2.5% |
| Total | | | <u>100.0%</u> |

| Asset Class | Target Allocation | Compounded Annual Return (Geometric) |
|-------------------------------------|--------------------------|---|
| Global Equity | 30.62% | 5.85% |
| Private Equity | 25.50% | 7.71% |
| Core Fixed Income | 23.75% | 2.73% |
| Real Estate | 12.25% | 5.66% |
| Master Limited Partnerships | 0.75% | 5.71% |
| Infrastructure | 1.50% | 6.26% |
| Commodities | 0.63% | 3.10% |
| Hedge Fund of Funds - Multistrategy | 1.25% | 5.11% |
| Hedge Fund Equity - Hedge | 0.63% | 5.31% |
| Hedge Fund - Macro | 5.62% | 5.06% |
| US Cash | -2.50% | 1.76% |
| Total | <u>100.00%</u> | |

Assumed Inflation - Mean

2.40%

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

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

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.

- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.

Discount Rate

The discount rate used to measure the total pension liability was 6.9 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Districts proportionate share of the net pension liability calculated using the discount rate of 6.9 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current rate:

| | 1% Decrease (5.90%) | Discount Rate (6.90%) | 1% Increase (7.90%) |
|--|------------------------|--------------------------|------------------------|
| District's proportionate share of system NPL/(A) | \$ 27,317,311 | \$ 13,910,712 | \$ 2,694,255 |

Pension Plan Fiduciary Net Position

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

Changes in Plan Provisions During the Measurement Period

A legislative change that occurred after the December 31, 2019 actuarial valuation date affected the plan provisions reflected for June 2021 financial reporting liability calculations. Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age.

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 111 was reflected in the June 30, 2021 Total Pension

Liability. The increase in the Total Pension Liability resulting from Senate Bill 111, measured as of June 30, 2021, is shown in Exhibit A as the “Effect of plan changes” during the measurement period. While Senate Bill 111 also made changes to certain aspects of the System’s funding and administration, the change in the death benefit provision is the only change that affects the measured Total Pension Liability. As a result, the death benefit provision is the only difference between June 30, 2020 and June 30, 2021 in the plan provisions basis used to determine the Total Pension Liability as of those two respective Measurement Dates.

Changes in Plan Provisions Subsequent to Measurement Date

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

K. POST-EMPLOYMENT BENEFITS:

The District participates in two OPEB plans.

1. Subsidized Early Retirement Health Benefits (SERHB)

Plan Description

The District does not have a formal post-employment benefits plan for early retirees; however, the District is subject to ORS 243.303, which requires local governments that offer health care insurance coverage to active employees to make available the same coverage to any retired employee who is eligible for PERS benefits and elects to continue coverage for themselves and their dependents within 60 days after the effective date of retirement. Coverage for retirees and dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible.) The District is not required to pay any of the cost of providing coverage, nor is it allowed to create a separate group for retirees and their dependents in establishing a premium for health care insurance coverage.

The District’s SERHB “plan” is not a stand-alone plan and therefore does not issue its own financial statements. For reporting purposes, the SERHB plan is considered a single-employer defined benefit plan. No assets are accumulated in a trust that meets the criteria of paragraph 4 of Statement 75.

Benefits Provided

The District participates in the Oregon Educators Benefit Board (OEBB), a division of the Oregon Health Authority, to provide health care benefits; including, medical, dental & vision plans, and optional coverages (i.e., life and AD&D) to its employees and retirees. Under authority provided by ORS 243.860 to 243.886, OEBB provides a comprehensive selection of benefit plan options for most of Oregon’s K-12 school districts, education service districts and community colleges, as well as a number of charter schools and local governments across the state. In OEBB, the individual employer health plans are rated collectively, rather than individually by employer, and the same blended premium rate is charged to all active employees and non-Medicare-eligible retirees.

Employees Covered by Benefit Terms

For the purpose of calculating the total OPEB liability, the July 1, 2021 actuarial valuation includes 355 active participants and 13 inactive participants.

Contributions

Retirees electing to remain on the District-sponsored health plans must pay the entire premium for that coverage in order to maintain coverage. However, while the District does

not directly contribute to the cost of the premiums for these retirees, the premium itself does not represent the full cost of covering these retirees. Since they are older than the active population, retirees can be expected to generate higher medical claims and therefore higher premiums for the active population. This additional cost is called the “implicit rate subsidy”, and is required to be valued under GASB Statement 75.

The following projections are based on the census data, SERHB provisions, and actuarial assumptions. For purposes of GASB 75 accounting, this implicit rate subsidy is considered to be the District’s “benefit payments” for SERHB.

| Projected Benefit Payments Implicit Benefit | | | |
|--|---------|----------------------------|---------|
| Fiscal Year End June 30 | Total | Fiscal Year End June 30 | Total |
| 2023 | 117,025 | 2028 | 122,116 |
| 2024 | 112,533 | 2029 | 114,740 |
| 2025 | 132,783 | 2030 | 95,802 |
| 2026 | 129,509 | 2031 | 92,506 |
| 2027 | 133,662 | 2032 | 89,214 |

Total SERHB Liability (TOL)

The District’s TOL of \$1,291,274 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2021.

Actuarial Methods and Assumptions

The TOL in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Inflation | 2.40% |
| Salary Increases | 3.40% |
| Discount Rate | 2.16% |
| Withdrawal, retirement, and mortality rates | December 31, 2020 Oregon PERS valuation 50% of eligible employees |
| Election and Lapse Rates | 60% of male members and 35% of females will elect spouse coverage 5% annual lapse rate |

Changes in the TOL

| | 2022 |
|------------------------------------|--------------|
| Balance as of June 30, 2020 | \$ 1,560,203 |
| Changes for the year: | |
| Service Cost | 193,122 |
| Interest | 36,896 |
| Economic/demographic gains(losses) | (275,443) |
| Assumption changes or inputs | (54,967) |
| Benefit payments | (168,537) |
| Net changes in total liability | (268,929) |
| Balance as of June 30, 2021 | \$ 1,291,274 |

Sensitivity of the TOL to Changes in the Discount Rate

The following presents the TOL of the District, as well as what the TOL would be if it were calculated using a discount rate one percentage point lower (1.16%) or one percentage point higher (3.16) than the current rate:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|----------------------|--------------|--------------------------|--------------|
| Total OPEB Liability | \$ 1,376,530 | \$ 1,291,274 | \$ 1,210,592 |

Sensitivity of the TOL to changes in the healthcare cost trend rates

The following presents the TOL of the District as well as what the TOL would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.% graded down to 4.%) or one percentage point higher (5.% graded up to 6.%) than the current healthcare cost trend rates:

| | 1% Decrease | Current Trend Rate | 1% Increase |
|----------------------|--------------|-----------------------|--------------|
| Total OPEB Liability | \$ 1,158,228 | \$ 1,291,274 | \$ 1,449,475 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, The District recognized OPEB income of \$355,300 related to SERHB. This is calculated by taking the total service and interest costs and adjusting them for changes in proportion or assumptions and inputs.

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

Plan Description

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

23700, Tigard, OR 97281-3700.

Contributions

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements for the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored plan.

A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy in the deceased retiree’s place if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Oregon school districts are contractually required to contribute to RHIA at a rate assessed each year by PERS. The District currently contributes 0.05% for PERS and 0.00% for OPSRP of annual covered payroll. The PERS Board of Trustees sets the employer contribution rates based on an actuarially determined amount and they are combined with the PERS retirement rates.

RHIA

Employer Contribution PERS Rates

| RHIA Portion Only | OPSRP | | |
|-------------------|------------------|---------------|---------------|
| | PERS (Tier I/II) | OPSRP General | Police & Fire |
| 7-1-21 to 6-30-23 | 0.05% | 0.00% | 0.00% |
| 7-1-19 to 6-30-21 | 0.06% | 0.00% | 0.00% |
| 7-1-17 to 6-30-19 | 0.50% | 0.43% | 0.43% |
| 7-1-15 to 6-30-17 | 0.53% | 0.45% | 0.45% |
| 7-1-13 to 6-30-15 | 0.59% | 0.49% | 0.49% |
| 7-1-11 to 6-30-13 | 0.59% | 0.50% | 0.50% |
| 7-1-09 to 6-30-11 | 0.29% | 0.19% | 0.19% |

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At June 30, 2022, the District reported an asset of \$457,133 for its proportion share of the net OPEB liability (NOL). The NOL was measured as of June 30, 2021, and the total OPEB liability used to calculate the NOL was determined by an actuarial valuation as of December 31, 2019 rolled forward to the measurement date. The District’s proportion of the NOL was based on a projection of the District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2022, the District’s proportion was 0.13311933%.

For the year ended June 30, 2022, the District recognized OPEB income of \$49,799. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ - | \$ 12,718 |
| Changes of assumptions | 8,995 | 6,800 |
| Net difference between projected and actual earnings on investments | - | 108,639 |
| Changes in proportionate share | 150,328 | 53,947 |
| Differences between employer contributions and employer's proportionate share of system contributions | - | - |
| Total (prior to post-MD contributions) | <u>159,323</u> | <u>182,104</u> |
| Contributions subsequent to the MD | <u>2,571</u> | <u>-</u> |
| Net Deferred Outflow/(Inflow) of Resources | <u>\$ 161,894</u> | <u>\$ 182,104</u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Deferred Outflows/(Inflows) of Resources (prior to post-measurement date) | |
|--|--------------------|
| Year ended June 30: | |
| 2022 | \$ (3,648) |
| 2023 | 39,986 |
| 2024 | (24,803) |
| 2025 | (34,318) |
| 2026 | - |
| Thereafter | - |
| Total | <u>\$ (22,783)</u> |

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown below are based on the 2018 Experience Study, which reviewed experience for the four-year period ended on December 31, 2018.

| | |
|-----------------------------------|---|
| Valuation date | December 31, 2019 |
| Measurement date | June 30, 2021 |
| Experience study | 2018, published July 24, 2019 |
| Actuarial assumptions: | |
| Actuarial cost method | Entry Age Normal |
| Inflation rate | 2.50 percent |
| Long-term expected rate of return | 6.90 percent |
| Discount rate | 6.90 percent |
| Projected salary increases | 3.40 percent |
| Retiree healthcare participation | Healthy retirees: 32%; Disables retirees: 20% |
| Healthcare cost trend rate | Not applicable |
| Mortality | <p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> |

Long-term Expected Rate of Return

Oregon Revised Statute (ORS) 293.706 established the Oregon Investment Council (OIC), which consists of five voting members. ORS 293.701 defines the investment funds over which OIC has responsibility. Included are the Oregon Public Employees Retirement Fund (OPERF), which is comprised of the Defined Benefit Pension Plan, the Individual Account Program, and the Other Postemployment Benefit plans, and the Deferred Compensation Fund.

Discount Rate

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

Sensitivity of the District's Proportionate Share of the NOL to Changes in the Discount Rate

The following presented the District's proportionate share of the NOL, as well as what the District's proportionate share of the NOL would be if it were calculated using a discount rate

that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current discount rate:

| | 1% Decrease (5.90%) | Discount Rate (6.90%) | 1% Increase (7.90%) |
|--|------------------------|--------------------------|------------------------|
| School's proportionate share of system NOL/(A) | \$ (404,267) | \$ (457,133) | \$ (502,293) |

OPEB Plan Fiduciary Net Position

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

3. Combined Schedules of OPEB Plans:

| | SERHB | RHIA | Net OPEB |
|---|---------------------|---------------------|---------------------|
| Beginning OPEB liability/(asset) July 1, 2021 | 1,560,203 | (521,036) | 1,039,167 |
| | <u>\$ 1,560,203</u> | <u>\$ (521,036)</u> | <u>\$ 1,039,167</u> |
| Change in OPEB liability/asset | | | |
| Net OPEB expense for measurement period | | | |
| Service costs and interest | 230,018 | - | 230,018 |
| Share of system OPEB expense | - | 74,763 | 74,763 |
| Changes in proportion | (64,205) | (27,919) | (92,124) |
| Changes in assumptions or inputs | - | - | - |
| Total OPEB expense for measurement period | <u>165,813</u> | <u>46,844</u> | <u>212,657</u> |
| Contributions during measurement period | <u>(168,537)</u> | <u>3,945</u> | <u>(164,592)</u> |
| Net OPEB expense for measurement period | <u>(2,724)</u> | <u>50,789</u> | <u>48,065</u> |
| Change in Deferred outflows/(inflow) of resources | | | |
| Changes in proportion | - | (106,048) | (106,048) |
| Net investment differences | (211,238) | 108,639 | (102,599) |
| Changes in assumptions or inputs | <u>(54,967)</u> | <u>10,523</u> | <u>(44,444)</u> |
| Net deferred outflow/(inflow) of resources | <u>(266,205)</u> | <u>13,114</u> | <u>(253,091)</u> |
| Total change in OPEB liability/(asset) | <u>(268,929)</u> | <u>63,903</u> | <u>(205,026)</u> |
| Total OPEB liability | <u>\$ 1,291,274</u> | <u>\$ (457,133)</u> | <u>\$ 834,141</u> |

Amounts reported as deferred outflows and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

| Year ended | | | |
|------------|---------------------|--------------------|---------------------|
| June 30 | SERHB | RHIA | Net OPEB |
| 2021 | \$ (64,205) | \$ (3,648) | \$ (67,853) |
| 2022 | (56,964) | 39,986 | (16,978) |
| 2023 | (50,961) | (24,803) | (75,764) |
| 2024 | (49,717) | (34,318) | (84,035) |
| 2025 | (39,500) | - | (39,500) |
| Thereafter | (57,722) | - | (57,722) |
| Total | <u>\$ (319,069)</u> | <u>\$ (22,783)</u> | <u>\$ (341,852)</u> |

NOTE 4 -- OTHER INFORMATION:

A. RISK MANAGEMENT:

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; torts; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance for such risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage since July 1, 2004, the first day of the unified School District.

B. SUBSEQUENT EVENTS:

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

C. COMMITMENTS & CONTINGENCIES:

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

D. TAX ABATEMENTS:

Wasco County has authorized tax-exempt status for three qualified firms within the County: Hix The Dalles, Powder Pure, and Design, LLC. All properties are required to meet State and Federal funding requirements which include annual physical inspections and an annual audit of financial activity and programmatic compliance. The property tax exemption may be removed if the property is no longer eligible under the stated provisions of ORS 307.540 to 307.548. Section E of the renewal application requires the applicant to acknowledge compliance with the requirements annually. For the fiscal year ending June 30, 2022, the forgone property tax revenue is \$9,602,771.

E. NEW ACCOUNTING STANDARDS IMPLEMENTED

For the fiscal year ended June 30, 2022, the District implemented 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.

Required Supplementary Information

North Wasco County School District No. 21
Schedule of the Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years *

| Year Ended June 30, | (a) District's proportion of the net pension liability (asset) | (b) District's proportionate share of the net pension liability (asset) | (c) District's covered payroll | (b/c) District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll | Plan fiduciary net position as a percentage of the total pension liability |
|---------------------------|--|---|---|---|--|
| 2021 | 0.11624732% | \$ 13,910,712 | \$ 17,378,675 | 80.04% | 75.80% |
| 2020 | 0.13439729% | 29,330,111 | 16,832,865 | 174.24% | 80.20% |
| 2019 | 0.14383832% | 21,789,611 | 16,102,661 | 135.32% | 82.10% |
| 2018 | 0.13883269% | 18,714,699 | 16,166,100 | 115.77% | 83.10% |
| 2017 | 0.14009676% | 21,031,777 | 16,052,584 | 131.02% | 80.50% |
| 2016 | 0.13706537% | 7,869,555 | 15,701,712 | 50.12% | 91.90% |
| 2015 | 0.15321665% | (3,472,984) | 14,536,610 | -23.89% | 103.60% |
| 2014 | 0.15321665% | 7,818,870 | 14,361,803 | 54.44% | 92.00% |

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

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

NOTES TO SCHEDULE

Changes in Benefit Terms:

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

North Wasco County School District No. 21
Schedule of Required Pension Contributions
For the Last Ten Fiscal Years *

| Year Ended June 30, | (a) Statutorily required contribution | (b) Contributions in relation to the statutorily required contribution | (a-b) Contribution deficiency (excess) | (c) District's covered payroll | (b/c) Contributions as a percent of covered payroll |
|---------------------------|--|--|---|---|---|
| 2022 | \$ 2,117,540 | \$ 2,117,540 | \$ - | \$ 17,540,333 | 12.07% |
| 2021 | 2,459,398 | 2,459,398 | - | 17,378,425 | 14.02% |
| 2020 | 2,216,981 | 2,216,981 | - | 17,378,675 | 12.76% |
| 2019 | 3,254,653 | 3,254,653 | - | 16,832,865 | 19.34% |
| 2018 | 1,530,887 | 1,530,887 | - | 16,102,661 | 9.51% |
| 2017 | 2,837,483 | 2,837,483 | - | 16,166,100 | 17.55% |
| 2016 | 2,877,819 | 2,877,819 | - | 16,052,584 | 17.93% |
| 2015 | 1,595,365 | 1,595,365 | - | 15,701,712 | 10.16% |
| 2014 | 1,546,046 | 1,546,046 | - | 14,536,610 | 10.64% |

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

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

North Wasco County School District No. 21
Schedule of Changes in SERHB OPEB Liability and Related Ratios
***Last Ten Fiscal Years**

Subsidized Early Retirement Health Benefits

| | <u>2022</u> | <u>2021</u> |
|--|---------------------|---------------------|
| Total OPEB Liability - beginning | \$ 1,560,203 | \$ 1,390,287 |
| Changes for the Year | | |
| Service Costs | 193,122 | 167,447 |
| Interest | 36,896 | 52,122 |
| Effect of Economic/Demographic Gains or Loss | (275,443) | - |
| Effect of Assumption Changes or Inputs | (54,967) | 88,592 |
| Benefit Payments | (168,537) | (138,245) |
| Net Changes in Total OPEB Liability | <u>(268,929)</u> | <u>169,916</u> |
| Total OPEB Liability - end of year | <u>\$ 1,291,274</u> | <u>\$ 1,560,203</u> |
| District's covered-employee payroll | \$ 19,597,551 | \$ 17,540,333 |
| covered payroll | 6.59% | 8.89% |

NOTES TO SCHEDULE

1. The District does not hold assets in a trust that meets the criteria of GASB Statement 77, paragraph 4, to pay related benefits.

*10-year trend information will be presented as it becomes available.

| <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---------------------|---------------------|---------------------|
| \$ 1,507,526 | \$ 1,563,798 | \$ 1,629,275 |
| 129,013 | 126,927 | 132,038 |
| 59,883 | 56,734 | 47,651 |
| (184,574) | - | - |
| 58,479 | (26,084) | (65,195) |
| <u>(180,040)</u> | <u>(213,849)</u> | <u>(179,971)</u> |
| (117,239) | (56,272) | (65,477) |
| <u>\$ 1,390,287</u> | <u>\$ 1,507,526</u> | <u>\$ 1,563,798</u> |
| \$ 17,378,425 | \$ 16,832,928 | \$ 16,102,661 |
| 8.00% | 8.96% | 9.71% |

North Wasco County School District No. 21
Schedule of the Proportionate Share of the Net OPEB Asset and Liability
Oregon Public Employees Retirement System OPEB Plan
***For the Last Ten Fiscal Years**

| Year Ended June 30, | (a) District's proportion of the net OPEB liability (asset) | (b) District's proportionate share of the net OPEB liability (asset) | (c) District's covered payroll | (b/c) District's proportionate net OPEB liability (asset) as a percentage of its covered | Plan fiduciary net position as a percentage of the total OPEB liability |
|---------------------------|---|--|---|---|---|
| 2022 | 0.13311933% | \$ (457,133) | \$ 19,597,551 | (2.33%) | 183.90% |
| 2021 | 0.25571022% | (521,036) | 17,378,425 | (3.00%) | 150.10% |
| 2020 | 0.14411287% | (278,478) | 16,832,928 | (1.65%) | 144.40% |
| 2019 | 0.14229134% | (158,836) | 16,102,661 | (0.99%) | 124.00% |
| 2018 | 0.13505040% | (56,362) | 16,166,100 | (0.35%) | 108.90% |
| 2017 | 0.14964288% | 40,637 | 16,052,584 | 0.25% | 94.20% |

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

North Wasco County School District No. 21
Schedule of the District's Contributions
Oregon Public Employees Retirement System OPEB Plan
***Last Ten Fiscal Years**

| Year Ended June 30, | (a) Statutorily required contribution | (b) Contributions in relation to the statutorily required contribution | (a-b) Contribution deficiency (excess) | (c) Districts covered payroll | (b/c) Contributions as a percent of covered payroll |
|---------------------------|--|--|---|--|---|
| 2022 | \$ 3,945 | \$ 3,945 | - | \$ 19,597,551 | 0.02% |
| 2021 | 16,262 | 16,262 | - | 17,540,333 | 0.09% |
| 2020 | 71,502 | 71,502 | - | 17,378,425 | 0.41% |
| 2019 | 68,297 | 68,297 | - | 16,832,856 | 0.41% |
| 2018 | 67,236 | 67,236 | - | 16,102,661 | 0.42% |
| 2017 | 66,723 | 66,723 | - | 16,166,100 | 0.41% |

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

Other Information

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| Revenues: | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|-------------------|-------------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>1000 LOCAL SOURCES:</u> | | | | |
| 1110 Property Taxes | 9,580,000 | 9,580,000 | 9,731,954 | 151,954 |
| 1130 Construction Tax | 85,000 | 85,000 | 130,042 | 45,042 |
| 1331 Migrant Program | 30,000 | 30,000 | - | (30,000) |
| 1510 Interest on Investments | 16,360 | 16,360 | 18,644 | 2,284 |
| 1710 Admissions | 10,000 | 10,000 | - | (10,000) |
| 1740 User Fees | 10,000 | 10,000 | - | (10,000) |
| 1910 Rentals | 23,000 | 23,000 | 41,244 | 18,244 |
| 1920 Donations | 1,800 | 1,800 | 40 | (1,760) |
| 1960 Recovery of Expenditures | 295,000 | 295,000 | 155,297 | (139,703) |
| 1980 Fees Charged to Grants | 250,000 | 250,000 | 189,846 | (60,154) |
| 1990 Miscellaneous Revenue | 105,800 | 105,800 | 99,274 | (6,526) |
| <u>TOTAL LOCAL SOURCES</u> | <u>10,406,960</u> | <u>10,406,960</u> | <u>10,366,341</u> | <u>(40,619)</u> |
| <u>2000 INTERMEDIATE SOURCES:</u> | | | | |
| 2101 County School Fund | 50,000 | 50,000 | 59,903 | 9,903 |
| <u>TOTAL INTERMEDIATE SOURCES</u> | <u>50,000</u> | <u>50,000</u> | <u>59,903</u> | <u>9,903</u> |
| <u>3000 STATE SOURCES:</u> | | | | |
| 3101 Basic School Support | 23,072,341 | 23,072,341 | 22,955,655 | (116,686) |
| 3103 Common School Fund | 321,000 | 321,000 | 328,242 | 7,242 |
| <u>TOTAL STATE SOURCES</u> | <u>23,393,341</u> | <u>23,393,341</u> | <u>23,283,897</u> | <u>(109,444)</u> |
| <u>4000 FEDERAL SOURCES:</u> | | | | |
| 4500 Autism Services Contract | 40,000 | 40,000 | 42,900 | 2,900 |
| 4801 Federal Forest Fees | 180,000 | 180,000 | 153,885 | (26,115) |
| <u>TOTAL FEDERAL SOURCES</u> | <u>220,000</u> | <u>220,000</u> | <u>196,785</u> | <u>(23,215)</u> |
| <u>TOTAL REVENUES</u> | <u>34,070,301</u> | <u>34,070,301</u> | <u>33,906,926</u> | <u>(163,375)</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | BUDGETED AMOUNTS | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------|-------------------|-------------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| Expenditures: | | | | |
| <u>1000 INSTRUCTION</u> | | | | |
| 1111 Elementary | 5,663,501 | 5,663,501 | 5,938,975 | (275,474) |
| 1121 Middle School | 2,682,129 | 2,682,130 | 2,728,190 | (46,060) |
| 1122 Middle School Co-curricular | 106,523 | 106,522 | 74,644 | 31,878 |
| 1131 High School | 3,969,039 | 3,969,039 | 3,975,567 | (6,528) |
| 1132 High School Co-curricular | 552,494 | 552,493 | 629,965 | (77,471) |
| 1210 Talented and Gifted | 161,883 | 161,884 | 166,113 | (4,229) |
| 1221 Structured Learning Center | 433,423 | 433,423 | 128,407 | 305,016 |
| 1223 The Learning Center | 410,906 | 410,906 | 226,465 | 184,441 |
| 1250 Special Education | 2,588,799 | 2,588,800 | 2,584,581 | 4,219 |
| 1260 Learning Resource Center | 48,800 | 48,800 | 50,263 | (1,463) |
| 1283 Alternative Education | 3,255 | 3,255 | 2,115 | 1,140 |
| 1285 Virtual Academy | 21,750 | 21,750 | 242,003 | (220,253) |
| 1288 Charter School | 2,035,724 | 2,035,724 | 1,943,276 | 92,448 |
| 1291 English Second Language Programs | 1,127,549 | 1,127,549 | 1,055,473 | 72,076 |
| 1299 Other Programs | 1,500 | 1,500 | 10,063 | (8,563) |
| <u>TOTAL INSTRUCTION</u> | <u>19,807,275</u> | <u>19,807,276</u> | <u>19,756,096</u> | <u>51,180</u> |
| <u>2000 SUPPORTING SERVICES</u> | | | | |
| 2113 Social Work Services | 124,163 | 124,163 | 34,400 | 89,763 |
| 2114 Student Accounting | 283,614 | 283,614 | 283,768 | (154) |
| 2115 Student Safety | 250,075 | 250,076 | 93,408 | 156,668 |
| 2119 In School Suspension | 107,970 | 107,970 | 106,716 | 1,254 |
| 2120 Guidance Services | 639,021 | 639,022 | 313,584 | 325,438 |
| 2126 School to Work | 103,897 | 103,897 | 102,430 | 1,466 |
| 2130 Health Services | 195,150 | 195,150 | 188,883 | 6,267 |
| 2142 Psychological Testing | 3,000 | 3,000 | - | 3,000 |
| 2150 Speech Pathology & Audiology | 883,184 | 883,184 | 731,523 | 151,661 |
| 2153 Sign Language Interpreter | 65,000 | 65,000 | 81,975 | (16,975) |
| 2160 Other Student Treatment Services | 274,824 | 274,825 | 223,509 | 51,316 |
| 2190 Service Direction, Student Support | 437,073 | 437,073 | 353,415 | 83,658 |
| 2210 Improvement of Instruction | 36,500 | 36,500 | 18,238 | 18,262 |
| 2222 Library/Media Center | 387,855 | 387,855 | 347,837 | 40,018 |
| 2229 Other Comm | - | - | 13,402 | (13,402) |
| 2230 Assessment Testing | 18,452 | 18,452 | 18,828 | (375) |
| 2240 Staff Development | 60,000 | 60,000 | 54,553 | 5,447 |
| 2310 Board of Education | 495,838 | 495,838 | 470,113 | 25,725 |
| 2320 Office of Superintendent | 498,908 | 498,908 | 520,858 | (21,950) |
| 2410 Office of the Principal | 2,019,534 | 2,019,534 | 1,976,361 | 43,173 |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|-------------------|-------------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| 2490 School Administration | - | - | 88 | (88) |
| 2510 Direction of Bus Support | 189,064 | 189,064 | 162,329 | 26,735 |
| 2520 Fiscal Services | 320,857 | 320,857 | 404,968 | (84,111) |
| 2525 Accounting Software Services | 57,540 | 57,540 | - | 57,540 |
| 2541 Maintenance Director | 48,856 | 48,856 | 58,219 | (9,362) |
| 2542 Care/Upkeep of Buildings | 2,342,974 | 2,342,974 | 2,243,154 | 99,820 |
| 2543 Care/Upkeep of Grounds | 203,887 | 203,887 | 314,356 | (110,469) |
| 2544 District Wide Maintenance | 1,451,582 | 1,451,582 | 1,334,050 | 117,533 |
| 2546 Security Services | 4,260 | 4,260 | 3,307 | 953 |
| 2551 Transportation Services | 153,566 | 153,566 | 179,872 | (26,307) |
| 2552 Student Transportation | 1,138,943 | 1,138,943 | 963,927 | 175,016 |
| 2553 Transportation Field Trips | - | - | 21,827 | (21,827) |
| 2554 Athletic Trips | 66,747 | 66,747 | 93,749 | (27,002) |
| 2558 Special Education Transportation | 233,205 | 233,205 | 198,400 | 34,804 |
| 2559 Bus Mechanics | 171,721 | 171,721 | 126,197 | 45,524 |
| 2570 Internal Service | 8,128 | 8,128 | 24,554 | (16,426) |
| 2573 Warehousing & Distributing Services | 25,072 | 25,072 | 4,114 | 20,958 |
| 2620 Statistical Services | 27,806 | 27,806 | 26,306 | 1,500 |
| 2624 Planning Services | - | - | 57,688 | (57,688) |
| 2630 Information Services | 12,000 | 12,000 | 10,319 | 1,681 |
| 2633 Public Information Services | 5,000 | 5,000 | - | 5,000 |
| 2639 Translation Services | - | - | 1,455 | (1,455) |
| 2640 Staff Services | 314,975 | 314,975 | 333,934 | (18,959) |
| 2649 Other Staff Services | - | - | 236 | (236) |
| 2660 Technology Services | 233,900 | 233,900 | 163,455 | 70,445 |
| <u>TOTAL SUPPORTING SERVICES</u> | <u>13,894,141</u> | <u>13,894,143</u> | <u>12,660,303</u> | <u>1,233,841</u> |
| <u>6110 CONTINGENCY</u> | <u>300,000</u> | <u>300,000</u> | <u>-</u> | <u>300,000</u> |
| <u>TOTAL EXPENDITURES</u> | <u>34,001,418</u> | <u>34,001,420</u> | <u>32,416,399</u> | <u>1,585,021</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2022
 (all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|------------------|------------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>TOTAL REVENUES</u> | 34,070,301 | 34,070,301 | 33,906,926 | (163,375) |
| <u>TOTAL EXPENDITURES</u> | 34,001,420 | 34,001,420 | 32,416,399 | 1,585,021 |
| Excess of Revenues Over (Under) Expenditures | <u>68,881</u> | <u>68,881</u> | <u>1,490,527</u> | <u>1,421,646</u> |
| <u>OTHER FINANCING SOURCES</u> <u>AND (USES):</u> | | | | |
| Transfers to Other Funds | <u>(776,000)</u> | <u>(776,000)</u> | <u>(776,000)</u> | <u>-</u> |
| <u>TOTAL OTHER FINANCING SOURCES</u> <u>AND USES</u> | <u>(776,000)</u> | <u>(776,000)</u> | <u>(776,000)</u> | <u>-</u> |
| Net Changes in Fund Balance | (707,119) | (707,119) | 714,527 | 1,421,646 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>1,300,000</u> | <u>1,300,000</u> | <u>404,564</u> | <u>(895,436)</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>592,881</u> | <u>592,881</u> | <u>1,119,091</u> | <u>526,210</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
State Grant Programs
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|-------------------------------------|-------------------------|------------------|------------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>REVENUES:</u> | | | | |
| <u>3000 STATE SOURCES</u> | | | | |
| 3299 Other State Grants | 6,859,661 | 6,754,661 | 6,082,317 | (672,344) |
| <u>TOTAL STATE SOURCES</u> | <u>6,859,661</u> | <u>6,754,661</u> | <u>6,082,317</u> | <u>(672,344)</u> |
| <u>TOTAL REVENUES</u> | <u>6,859,661</u> | <u>6,754,661</u> | <u>6,082,317</u> | <u>(672,344)</u> |
| <u>EXPENDITURES:</u> | | | | |
| <u>1000 INSTRUCTION</u> | | | | |
| 1111 Elementary | 637,641 | 601,641 | 683,551 | (81,910) |
| 1121 Middle School | 52,000 | 52,000 | - | 52,000 |
| 1131 High School | 365,238 | 333,821 | 264,859 | 68,962 |
| 1132 High School Co-curricular | 29,750 | 26,167 | 38,836 | (12,669) |
| 1140 Pre-Kindergarten | 5,000 | 5,000 | - | 5,000 |
| 1220 Students with Disabilities | 265,345 | 265,345 | 187,100 | 78,246 |
| 1250 Special Education | 95,087 | 52,587 | - | 52,587 |
| 1282 Private Alternative Program | 150,000 | 150,000 | 150,264 | (264) |
| 1284 Measure 98 CTE | 137,031 | 137,031 | 192,663 | (55,632) |
| 1285 Virtual Academy | - | 50,000 | 74,551 | (24,551) |
| 1288 Charter School | 98,287 | 98,287 | 172,085 | (73,798) |
| 1294 Youth Corrections | 159,070 | 184,070 | 164,562 | 19,509 |
| 1410 Summer Programs | 221,276 | 163,913 | 140,171 | 23,742 |
| 1420 High School Summer Programs | 129,149 | 133,269 | 92,378 | 40,891 |
| 1430 High School Summer School | 355,021 | 219,183 | 103,236 | 115,947 |
| 1460 Summer School | 167,500 | 101,743 | 58,565 | 43,178 |
| 1490 Other Summer School | - | 63,000 | - | 63,000 |
| <u>TOTAL INSTRUCTION</u> | <u>2,867,395</u> | <u>2,637,057</u> | <u>2,322,821</u> | <u>314,236</u> |
| <u>2000 SUPPORT SERVICES</u> | | | | |
| 2112 PBIS | 12,950 | 12,950 | - | 12,950 |
| 2113 Social Work Services | 35,197 | 205,197 | 200,608 | 4,589 |
| 2114 Student Accounting | 25,000 | 25,000 | 14,159 | 10,841 |
| 2120 Guidance Services | 130,740 | 301,190 | 463,503 | (162,313) |
| 2122 Counseling Services | - | 9,500 | 9,400 | 100 |
| 2124 College Access Grant | 110,085 | 110,085 | 44,663 | 65,422 |
| 2126 School to Work | 184,218 | 188,218 | 126,287 | 61,931 |
| 2150 Speech Pathology & Audiology | - | - | 11,614 | (11,614) |
| 2210 Improvement of Instruction | 124,402 | 124,402 | 141,879 | (17,477) |
| 2213 Curriculum Development | 95,773 | 95,773 | 110,801 | (15,028) |
| 2229 Other Communication Technology | 4,000 | 39,000 | 26,140 | 12,860 |
| 2230 Assessment Testing | 8,700 | 8,700 | - | 8,700 |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
State Grant Programs
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|----------------------|----------------------|--------------------|
| | <u>Original</u> | <u>Final</u> | | |
| 2240 Staff Development | 87,000 | 105,375 | 36,055 | 69,320 |
| 2329 Other Executive Admin Services | 57,371 | 57,371 | - | 57,371 |
| 2490 School Administration | 474,980 | 486,981 | 499,533 | (12,553) |
| 2529 Other Fiscal Services | - | - | 713 | (713) |
| 2542 Care/Upkeep of Buildings | - | - | 4,238 | (4,238) |
| 2549 Technology Assist | - | - | 10,513 | (10,513) |
| 2649 Other Staff Services | - | 360,000 | 364,062 | (4,062) |
| <u>TOTAL SUPPORT SERVICES</u> | <u>1,350,416</u> | <u>2,129,742</u> | <u>2,064,169</u> | <u>65,573</u> |
| <u>3000 COMMUNITY SERVICES</u> | | | | |
| 3120 Food Services | - | 4,300 | - | 4,300 |
| 3130 Food Delivery | - | 43,000 | 34,495 | 8,505 |
| 3390 Scholarship | 2,234,866 | 1,902,773 | 24,366 | 1,878,408 |
| <u>TOTAL COMMUNITY SERVICES</u> | <u>2,234,866</u> | <u>1,950,073</u> | <u>58,860</u> | <u>1,891,213</u> |
| <u>4000 FACILITIES ACQUISITION</u> | | | | |
| 4150 Building Improvement Services | 406,983 | 37,789 | 1,687,831 | (1,650,042) |
| 4190 Other Facilities Services | - | - | 22,856 | (22,856) |
| <u>TOTAL FACILITIES ACQUISITION</u> | <u>406,983</u> | <u>37,789</u> | <u>1,710,687</u> | <u>(1,672,898)</u> |
| <u>TOTAL EXPENDITURES</u> | <u>6,859,661</u> | <u>6,754,661</u> | <u>6,156,538</u> | <u>598,124</u> |
| Net Changes in Fund Balance | - | - | (74,221) | (74,221) |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>-</u> | <u>-</u> | <u>148,327</u> | <u>148,327</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>-</u> | <u>74,106</u> | <u>74,106</u> |

NONMAJOR GOVERNMENTAL FUNDS

COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS & SCHEDULES

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

The funds meeting the above definition are as follows:

Federal Programs: This fund was established to account for resources received from federal grants and the associated expenditures.

Local Grant Programs: This fund was established to account for resources received from local grants and the associated expenditures.

Vocational Education: This fund was established to account for resources received from vocational education grants and projects, and the associated expenditures.

Enterprise Zone: This fund was established to account for resources received from education zone grants and projects, and the associated expenditures.

Food Service: This fund was established to account for resources received from the federal nutrition program and meal fees, and the associated expenditures to provide meals at the district schools.

Student Body Accounts: This fund was established to account for resources received from student fee and other student activities, and the associated expenditures related to those activities.

The remaining funds below are presented for Oregon Budget Law purposes and are combined with the General Fund in the Basic Financial Statements:

Technology and Equipment Replacement Fund: This fund was established for accumulating monies to purchase and maintain technology and equipment.

Textbook Replacement Fund: This fund was established for the purpose of accumulating monies for textbook replacement.

Bus Replacement Fund: This fund was established for the purpose of accumulating resources to replace buses.

Vehicle Replacement Fund: This fund was established for the purpose of accumulating resources to replace vehicles.

North Wasco County School District No. 21
Combining Balance Sheet
Non-Major Funds
June 30, 2022
(all amounts are in dollars)

| | <u>SPECIAL REVENUE FUNDS</u> | <u>DEBT SERVICE FUNDS</u> | <u>CAPITAL PROJECT FUND</u> | <u>TOTAL NON-MAJOR FUNDS</u> |
|---|--------------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|
| <u>ASSETS:</u> | | | | |
| Deposits and Investments | 854,809 | 15,753 | 24,158 | 894,719 |
| Accounts Receivable | 1,195,443 | - | - | 1,195,443 |
| Inventory | 8,544 | - | - | 8,544 |
| <u>TOTAL ASSETS</u> | <u>2,058,796</u> | <u>15,753</u> | <u>24,158</u> | <u>2,098,706</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | | | |
| <u>Liabilities:</u> | | | | |
| Due to Other Funds | 782,255 | - | - | 782,255 |
| Accounts Payable | 299,858 | - | - | 299,858 |
| <u>Total Liabilities</u> | <u>1,082,113</u> | <u>-</u> | <u>-</u> | <u>1,082,113</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Unavailable Revenue - Grants | 25,492 | - | - | 25,492 |
| Unavailable Revenue - Lunch Fees | 641 | - | - | 641 |
| <u>Total Deferred Inflows of Resources</u> | <u>26,133</u> | <u>-</u> | <u>-</u> | <u>26,133</u> |
| <u>Fund Balances:</u> | | | | |
| Non Spendable | 8,544 | - | - | 8,544 |
| Restricted for: | | | | |
| Federal Programs | 39,546 | - | - | 39,546 |
| Food Service | 282,114 | - | - | 282,114 |
| Local Grants | 121,143 | - | - | 121,143 |
| Voc Ed Programs | 45,905 | - | - | 45,905 |
| Enterprise Zone | 91,375 | - | - | 91,375 |
| Student Body | 361,923 | - | - | 361,923 |
| Committed to: | | | | |
| Debt Service | - | 15,753 | - | 15,753 |
| Capital Projects | - | - | 24,158 | 24,158 |
| Unassigned | - | - | - | - |
| <u>Total Fund Balances</u> | <u>950,550</u> | <u>15,753</u> | <u>24,158</u> | <u>990,460</u> |
| <u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u> | <u>2,058,795</u> | <u>15,753</u> | <u>24,158</u> | <u>2,098,706</u> |

North Wasco County School District No. 21
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Funds
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>SPECIAL REVENUE FUNDS</u> | <u>DEBT SERVICE FUNDS</u> | <u>CAPITAL PROJECT FUND</u> | <u>TOTAL NON-MAJOR FUNDS</u> |
|--|--------------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|
| <u>REVENUES:</u> | | | | |
| Taxes | - | - | - | - |
| Federal Grants | 5,279,828 | | | 5,279,828 |
| State School Fund | 17,065 | | | 17,065 |
| Other Local and Intermediate Sources | 455,862 | | | 455,862 |
| Charges for Services | 59,303 | 1,752,148 | - | 1,811,451 |
| Miscellaneous | 61,761 | - | 24,158 | 85,918 |
| Interest | 474 | 98 | - | 572 |
| <u>TOTAL REVENUES</u> | <u>5,874,293</u> | <u>1,752,246</u> | <u>24,158</u> | <u>7,650,696</u> |
| <u>EXPENDITURES:</u> | | | | |
| Current | | | | |
| Instruction | 2,075,484 | - | - | 2,075,484 |
| Supporting Services | 1,895,314 | - | - | 1,895,314 |
| Enterprise and Community Services | 1,271,967 | - | - | 1,271,967 |
| Facilities Acquisition/Construction | 85 | - | - | 85 |
| Capital Outlay | 776,389 | - | - | 776,389 |
| Debt Service | - | 2,129,992 | - | 2,129,992 |
| <u>TOTAL EXPENDITURES</u> | <u>6,019,240</u> | <u>2,129,992</u> | <u>-</u> | <u>8,149,232</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(144,947)</u> | <u>(377,746)</u> | <u>24,158</u> | <u>(498,536)</u> |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | | |
| Transfers from Other Funds | - | 380,000 | - | 380,000 |
| <u>TOTAL OTHER FINANCING SOURCES (USES)</u> | <u>-</u> | <u>380,000</u> | <u>-</u> | <u>380,000</u> |
| Net Changes in Fund Balance | (144,947) | 2,254 | 24,158 | (118,536) |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>1,095,497</u> | <u>13,499</u> | <u>-</u> | <u>1,108,996</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>950,550</u> | <u>15,753</u> | <u>24,158</u> | <u>990,459</u> |

North Wasco County School District No. 21
Combining Balance Sheet
Special Revenue Funds
June 30, 2022
(all amounts are in dollars)

| | <u>FEDERAL FUND</u> | <u>LOCAL GRANT FUND</u> | <u>VOC ED FUND</u> | <u>ENTERPRISE ZONE FUND</u> |
|---|-------------------------|---------------------------------|----------------------------|-------------------------------------|
| <u>ASSETS:</u> | | | | |
| Deposits and Investments | - | 121,663 | 45,905 | 91,375 |
| Accounts Receivable | 1,116,245 | - | - | - |
| Inventory | - | - | - | - |
| <u>TOTAL ASSETS</u> | <u>1,116,245</u> | <u>121,663</u> | <u>45,905</u> | <u>91,375</u> |
| <u>LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | | | |
| <u>LIABILITIES:</u> | | | | |
| Due to Other Funds | 782,255 | - | - | - |
| Accounts Payable | 268,952 | 520 | - | - |
| <u>TOTAL LIABILITIES</u> | <u>1,051,207</u> | <u>520</u> | <u>-</u> | <u>-</u> |
| <u>DEFERRED INFLOWS OF RESOURCES:</u> | | | | |
| Unavailable Revenue - Grants | 25,492 | - | - | - |
| Unavailable Revenue - Lunch Fees | - | - | - | - |
| <u>TOTAL DEFERRED INFLOWS OF RESOURCES</u> | <u>25,492</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>FUND BALANCES:</u> | | | | |
| Nonspendable | - | - | - | - |
| Restricted for: | | | | |
| Federal Programs | 39,546 | - | - | - |
| Food Service | - | - | - | - |
| Local Grants | - | 121,143 | - | - |
| Voc Ed Programs | - | - | 45,905 | - |
| Enterprise Zone | - | - | - | 91,375 |
| Student Body | - | - | - | - |
| Unassigned | - | - | - | - |
| <u>TOTAL FUND BALANCES</u> | <u>39,546</u> | <u>121,143</u> | <u>45,905</u> | <u>91,375</u> |
| <u>TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | <u>1,116,245</u> | <u>121,663</u> | <u>45,905</u> | <u>91,375</u> |

| <u>FOOD SERVICE FUND</u> | <u>STUDENT BODY FUNDS</u> | <u>TOTAL SPECIAL REVENUE FUNDS</u> |
|----------------------------------|-----------------------------------|--|
| 233,943 | 361,923 | 854,809 |
| 79,198 | - | 1,195,443 |
| 8,544 | - | 8,544 |
| <u>321,685</u> | <u>361,923</u> | <u>2,058,796</u> |
| - | - | 782,255 |
| 30,386 | - | 299,858 |
| <u>30,386</u> | <u>-</u> | <u>1,082,113</u> |
| - | - | 25,492 |
| 641 | - | 641 |
| <u>641</u> | <u>-</u> | <u>26,133</u> |
| 8,544 | - | 8,544 |
| - | - | 39,546 |
| 282,114 | - | 282,114 |
| - | - | 121,143 |
| - | - | 45,905 |
| - | - | 91,375 |
| - | 361,923 | 361,923 |
| - | - | - |
| <u>290,658</u> | <u>361,923</u> | <u>950,550</u> |
| <u>321,685</u> | <u>361,923</u> | <u>2,058,795</u> |

North Wasco County School District No. 21
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Special Revenue Funds
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>FEDERAL FUND</u> | <u>LOCAL GRANT FUND</u> | <u>VOC ED FUND</u> | <u>ENTERPRISE ZONE FUND</u> |
|--|-------------------------|---------------------------------|----------------------------|-------------------------------------|
| <u>REVENUES:</u> | | | | |
| Intergovernmental Revenues | 3,840,759 | 92,401 | - | 240,000 |
| Charges for Services | - | - | - | - |
| Miscellaneous | - | 1,500 | - | - |
| Interest | - | - | 158 | - |
| <u>TOTAL REVENUES</u> | <u>3,840,759</u> | <u>93,901</u> | <u>158</u> | <u>240,000</u> |
| <u>EXPENDITURES:</u> | | | | |
| Current | | | | |
| 1000 Instruction | 1,858,653 | 2,778 | - | - |
| 2000 Supporting Services | 1,792,754 | 22,882 | - | 77,999 |
| 3000 Enterprise/Comm Services | 13,433 | - | - | - |
| 4000 Facilities Acquisition/Construction | 85 | - | - | - |
| Capital Outlay | 172,382 | - | - | 604,007 |
| <u>TOTAL EXPENDITURES</u> | <u>3,837,307</u> | <u>25,660</u> | <u>-</u> | <u>682,006</u> |
| Excess of Revenues Over (Under) Expenditures | <u>3,452</u> | <u>68,241</u> | <u>158</u> | <u>(442,006)</u> |
| Net Changes in Fund Balance | 3,451 | 68,241 | 158 | (442,006) |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>36,095</u> | <u>52,902</u> | <u>45,747</u> | <u>533,380</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>39,546</u> | <u>121,143</u> | <u>45,905</u> | <u>91,375</u> |

| <u>FOOD SERVICE FUND</u> | <u>STUDENT BODY FUNDS</u> | <u>TOTAL SPECIAL REVENUE FUNDS</u> |
|----------------------------------|-----------------------------------|--|
| 1,456,134 | 123,461 | 5,752,755 |
| 6,043 | 53,261 | 59,303 |
| 7,372 | 52,889 | 61,761 |
| 279 | 37 | 474 |
| <u>1,469,828</u> | <u>229,647</u> | <u>5,874,293</u> |
| - | 214,054 | 2,075,484 |
| - | 1,679 | 1,895,314 |
| 1,258,534 | - | 1,271,967 |
| - | - | 85 |
| - | - | 776,389 |
| <u>1,258,534</u> | <u>215,733</u> | <u>6,019,240</u> |
| <u>211,294</u> | <u>13,914</u> | <u>(144,947)</u> |
| 211,294 | 13,914 | (144,947) |
| <u>79,364</u> | <u>348,009</u> | <u>1,095,497</u> |
| <u>290,658</u> | <u>361,923</u> | <u>950,550</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Federal Programs
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---------------------------------------|-------------------------|-------------------|------------------|--------------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| 4000 FEDERAL SOURCES | | | | |
| 4300 Restricted from Fed Govt | - | - | 23,259 | 23,259 |
| 4500 Restricted Fed Rev | 9,865,989 | 9,782,988 | 2,618,809 | (7,164,179) |
| 4501 Title I-A | 1,100,970 | 1,100,970 | 853,795 | (247,175) |
| 4510 Title II-A | 129,745 | 129,745 | 27,003 | (102,742) |
| 4520 Title III | 49,439 | 49,439 | 24,954 | (24,485) |
| 4560 IDEA Grant | 565,916 | 565,916 | 292,937 | (272,979) |
| TOTAL FEDERAL SOURCES | 11,712,059 | 11,629,058 | 3,840,759 | (7,788,299) |
| TOTAL REVENUES | 11,712,059 | 11,629,058 | 3,840,759 | (7,788,299) |
| EXPENDITURES: | | | | |
| 1000 INSTRUCTION | | | | |
| 1111 Elementary | 749,106 | 135,776 | 132,923 | 2,853 |
| 1121 Middle School | 283,043 | 191,363 | 175,087 | 16,277 |
| 1131 High School | 253,921 | 127,122 | 236,849 | (109,727) |
| 1220 Students with Disabilities | 56,620 | 56,620 | - | 56,620 |
| 1221 Structured Learning Center | 549,917 | 549,916 | 276,535 | 273,381 |
| 1250 Special Education | 140,567 | 14,924 | - | 14,924 |
| 1261 IDEA Part B | 13,935 | 13,935 | 22,082 | (8,147) |
| 1272 Title IA | 838,501 | 743,501 | 665,809 | 77,692 |
| 1288 Charter School | 751,081 | 642,533 | 93,779 | 548,754 |
| 1291 English Second Language Program: | 21,361 | 21,361 | 5,775 | 15,586 |
| 1294 Youth Correction Education | 134,622 | 134,622 | 54,053 | 80,569 |
| 1299 Other Programs | 42,213 | 42,213 | 49,682 | (7,469) |
| 1410 Summer Programs | 106,258 | 82,258 | 48,591 | 33,667 |
| 1420 High School Summer Programs | 57,217 | 57,217 | 32,457 | 24,760 |
| 1430 High School Summer School | 118,340 | 118,340 | 34,412 | 83,928 |
| 1460 Summer School | 15,000 | 15,000 | 30,618 | (15,618) |
| TOTAL INSTRUCTION | 4,131,702 | 2,946,702 | 1,858,653 | 1,088,050 |
| 2000 SUPPORTING SERVICES | | | | |
| 2110 Title IA Homeless | 10,500 | 10,500 | 7,739 | 2,761 |
| 2113 Social Work Services | 8,380 | 8,380 | 17,200 | (8,820) |
| 2120 Guidance Services | 185,165 | 85,165 | - | 85,165 |
| 2129 Behavior Services | 245,141 | 245,142 | 184,590 | 60,552 |
| 2130 Health Services | - | - | 37,800 | (37,800) |
| 2132 Medical Services | 30,000 | 30,000 | 3,576 | 26,424 |
| 2139 Other Health Services | 5,000 | 5,000 | - | 5,000 |
| 2190 SPED Coordinator | 575 | 575 | 3,496 | (2,921) |
| 2210 Improvement of Instruction | 63,674 | 63,674 | 23,751 | 39,923 |
| 2240 Staff Development | 174,261 | 174,261 | 32,522 | 141,739 |
| 2320 Office of Superintendent | - | - | 2,829 | (2,829) |
| 2410 Office of the Principal | - | - | 15,384 | (15,384) |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Federal Programs
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|----------------------|----------------------|------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| 2490 School Administration | - | - | 100,072 | (100,072) |
| 2540 Operation & Maintenance | - | - | 4,486 | (4,486) |
| 2542 Care/Upkeep of Buildings | - | 5,000 | 1,413 | 3,588 |
| 2544 District Wide Maintenance | 60,000 | 60,000 | 70,537 | (10,537) |
| 2549 Other Operation Services | 40,000 | 122,000 | 158,111 | (36,111) |
| 2552 Student Transportation | - | - | 8,436 | (8,436) |
| 2640 Staff Services | - | - | 308 | (308) |
| 2660 Technology Services | 276,132 | 1,064,132 | 1,120,504 | (56,372) |
| <u>TOTAL SUPPORTING SERVICE</u> | <u>1,098,828</u> | <u>1,873,829</u> | <u>1,792,754</u> | <u>81,075</u> |
| <u>3000 COMMUNITY SERVICES</u> | | | | |
| 3120 Food Service | 100,000 | 100,033 | 33 | 100,000 |
| 3130 Food Delivery Service | - | 11,570 | 11,498 | 72 |
| 3370 Title IA Private School | 45,987 | 45,987 | 4,993 | 40,994 |
| 3390 Title IA Parent Involvement | 15,500 | 22,897 | 8,246 | 14,651 |
| <u>TOTAL COMMUNITY SERVICES</u> | <u>161,487</u> | <u>180,487</u> | <u>24,770</u> | <u>155,717</u> |
| <u>4000 FACILITIES ACQUISITION</u> | | | | |
| 4150 Building Acquisition & Construction | - | 283,000 | 133,436 | 149,564 |
| 4190 Other Facilities Services | - | 25,000 | 27,695 | (2,695) |
| <u>TOTAL FACILITIES ACQUISITION</u> | <u>-</u> | <u>308,000</u> | <u>161,131</u> | <u>146,869</u> |
| <u>TOTAL EXPENDITURES</u> | <u>5,392,019</u> | <u>5,309,018</u> | <u>3,837,308</u> | <u>1,324,841</u> |
| Net Changes in Fund Balance | 6,320,040 | 6,320,040 | 3,451 | (6,316,589) |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>-</u> | <u>-</u> | <u>36,095</u> | <u>36,095</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>6,320,040</u> | <u>6,320,040</u> | <u>39,546</u> | <u>(6,280,494)</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Local Grant Programs
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|---------------|----------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| <u>1000 LOCAL SOURCES</u> | | | | |
| 1990 Miscellaneous Revenue | - | - | 1,500 | 1,500 |
| <u>TOTAL LOCAL SOURCES</u> | <u>-</u> | <u>-</u> | <u>1,500</u> | <u>1,500</u> |
| <u>2000 INTERMEDIATE SOURCES</u> | | | | |
| 2200 Grants | 50,000 | 75,000 | 92,401 | 17,401 |
| <u>TOTAL INTERMEDIATE SOURCES</u> | <u>50,000</u> | <u>75,000</u> | <u>92,401</u> | <u>17,401</u> |
| <u>TOTAL REVENUES</u> | <u>50,000</u> | <u>75,000</u> | <u>93,901</u> | <u>18,901</u> |
| EXPENDITURES: | | | | |
| <u>1000 INSTRUCTION</u> | | | | |
| 1111 Elementary | 50,000 | 29,494 | 420 | 29,074 |
| 1131 High School | - | - | 2,358 | (2,358) |
| 1300 Adult/Continuing Education Program | - | 10,506 | - | 10,506 |
| <u>TOTAL INSTRUCTION</u> | <u>50,000</u> | <u>40,000</u> | <u>2,778</u> | <u>37,222</u> |
| <u>2000 SUPPORTING SERVICES</u> | | | | |
| 2240 Staff Development | - | 35,000 | 9,072 | 25,928 |
| 2649 Other Staff Services | - | - | 13,810 | (13,810) |
| <u>TOTAL SUPPORTING SERVICES</u> | <u>-</u> | <u>35,000</u> | <u>22,882</u> | <u>12,118</u> |
| <u>TOTAL EXPENDITURES</u> | <u>50,000</u> | <u>75,000</u> | <u>25,660</u> | <u>49,340</u> |
| Net Changes in Fund Balance | - | - | 68,241 | 68,241 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>-</u> | <u>-</u> | <u>52,902</u> | <u>52,902</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>-</u> | <u>121,143</u> | <u>121,143</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Vocational Education Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|---------------|---------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| <u>1000 LOCAL SOURCES</u> | | | | |
| 1510 Interest on Investments | 1,000 | 1,000 | 158 | (842) |
| <u>TOTAL LOCAL SOURCES</u> | <u>1,000</u> | <u>1,000</u> | <u>158</u> | <u>(842)</u> |
| <u>TOTAL REVENUES</u> | <u>1,000</u> | <u>1,000</u> | <u>158</u> | <u>(842)</u> |
| EXPENDITURES: | | | | |
| <u>1000 INSTRUCTION</u> | | | | |
| 1131 High School | 46,900 | 46,900 | - | 46,900 |
| <u>TOTAL INSTRUCTION</u> | <u>46,900</u> | <u>46,900</u> | <u>-</u> | <u>46,900</u> |
| <u>TOTAL EXPENDITURES</u> | <u>46,900</u> | <u>46,900</u> | <u>-</u> | <u>46,900</u> |
| Net Changes in Fund Balance | (45,900) | (45,900) | 158 | 46,058 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>45,900</u> | <u>45,900</u> | <u>45,747</u> | <u>(153)</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>-</u> | <u>45,905</u> | <u>45,905</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Enterprise Zone Project
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|----------------|----------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>REVENUES:</u> | | | | |
| <u>1000 LOCAL SOURCES</u> | | | | |
| 1210 Enterprise Zone #2 | 240,000 | 240,000 | 240,000 | - |
| <u>TOTAL LOCAL SOURCES</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>-</u> |
| <u>TOTAL REVENUES</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>-</u> |
| <u>EXPENDITURES:</u> | | | | |
| <u>2000 SUPPORTING SERVICES</u> | | | | |
| 2542 Care/Upkeep of Buildings | 773,380 | 223,380 | 72,644 | 150,736 |
| 2544 District Wide Maintenance | - | - | 5,355 | (5,355) |
| <u>TOTAL SUPPORTING SERVICES</u> | <u>773,380</u> | <u>223,380</u> | <u>77,999</u> | <u>145,381</u> |
| <u>4000 FACILITIES ACQUISITION</u> | | | | |
| 4150 Building Acquisition & Construction | - | 550,000 | 604,007 | (54,007) |
| <u>TOTAL FACILITIES ACQUISITION</u> | <u>-</u> | <u>550,000</u> | <u>604,007</u> | <u>(54,007)</u> |
| <u>TOTAL EXPENDITURES</u> | <u>773,380</u> | <u>773,380</u> | <u>682,006</u> | <u>91,375</u> |
| Net Changes in Fund Balance | (533,380) | (533,380) | (442,006) | 91,375 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>533,380</u> | <u>533,380</u> | <u>533,380</u> | <u>-</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>-</u> | <u>91,375</u> | <u>91,375</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Food Service Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|------------------|------------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1510 Interest on Investments | - | - | 279 | 279 |
| 1610 Daily Sales - Reimbursable | 220 | 220 | 6,043 | 5,823 |
| 1990 Miscellaneous Revenue | 85,000 | 85,000 | 7,372 | (77,628) |
| TOTAL LOCAL SOURCES | <u>85,220</u> | <u>85,220</u> | <u>13,693</u> | <u>(71,527)</u> |
| 3000 STATE SOURCES | | | | |
| 3102 BSSF - Lunch | - | - | 12,590 | 12,590 |
| 3299 Other State Grants | - | - | 4,475 | 4,475 |
| TOTAL STATE SOURCES | <u>-</u> | <u>-</u> | <u>17,065</u> | <u>17,065</u> |
| 4000 FEDERAL SOURCES: | | | | |
| 4502 CACFP | 27,000 | 27,000 | 8,269 | (18,731) |
| 4504 School Nutrition Breakfast | 440,000 | 440,000 | 359,559 | (80,441) |
| 4505 School Nutrition Lunch | 920,695 | 920,695 | 906,882 | (13,813) |
| 4506 Summer Nutrition | 35,000 | 35,000 | 47,671 | 12,671 |
| 4910 Commodities Donated by USDA | 98,000 | 98,000 | 116,689 | 18,689 |
| TOTAL FEDERAL SOURCES | <u>1,520,695</u> | <u>1,520,695</u> | <u>1,439,069</u> | <u>(81,626)</u> |
| TOTAL REVENUES | <u>1,605,915</u> | <u>1,605,915</u> | <u>1,469,828</u> | <u>(136,087)</u> |
| EXPENDITURES: | | | | |
| 3000 COMMUNITY SERVICES | | | | |
| 3110 Service Area Direction | - | 713,000 | 551,385 | 161,615 |
| 3120 Food Services | 1,605,915 | 892,915 | 707,149 | 185,766 |
| TOTAL COMMUNITY SERVICES | <u>1,605,915</u> | <u>1,605,915</u> | <u>1,258,534</u> | <u>347,381</u> |
| TOTAL EXPENDITURES | <u>1,605,915</u> | <u>1,605,915</u> | <u>1,258,534</u> | <u>347,381</u> |
| Net Changes in Fund Balance | - | - | 211,294 | 211,293 |
| FUND BALANCE - BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>79,364</u> | <u>79,364</u> |
| FUND BALANCE - END OF YEAR | <u>-</u> | <u>-</u> | <u>290,658</u> | <u>290,658</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Student Body Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|----------------|----------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1510 Interest on Investments | - | - | 37 | 37 |
| 1730 Student Body Fees | 75,000 | 75,000 | 29,417 | (45,583) |
| 1740 User Fees | 64,000 | 64,000 | 23,844 | (40,156) |
| 1760 Fund Raising | 50,000 | 50,000 | 123,461 | 73,461 |
| 1920 Donations | 25,000 | 25,000 | 42,471 | 17,471 |
| 1960 Recovery of Expenditures | 11,000 | 11,000 | 36 | (10,964) |
| 1990 Miscellaneous Revenue | 34,000 | 34,000 | 10,382 | (23,618) |
| TOTAL LOCAL SOURCES | <u>259,000</u> | <u>259,000</u> | <u>229,647</u> | <u>(29,353)</u> |
| TOTAL REVENUES | <u>259,000</u> | <u>259,000</u> | <u>229,647</u> | <u>(29,353)</u> |
| EXPENDITURES: | | | | |
| 1000 INSTRUCTION | | | | |
| 1111 Elementary | 167,000 | 167,000 | 14,557 | 152,443 |
| 1122 Middle School Co-curricular | 112,000 | 112,000 | 36,297 | 75,703 |
| 1132 High School Co-curricular | 266,000 | 266,000 | 163,201 | 102,799 |
| TOTAL INSTRUCTION | <u>545,000</u> | <u>545,000</u> | <u>214,054</u> | <u>330,946</u> |
| 2000 SUPPORTING SERVICES | | | | |
| 2410 Office of the Principal | 12,000 | 12,000 | 1,679 | 10,321 |
| TOTAL SUPPORTING SERVICES | <u>12,000</u> | <u>12,000</u> | <u>1,679</u> | <u>10,321</u> |
| TOTAL EXPENDITURES | <u>557,000</u> | <u>557,000</u> | <u>215,733</u> | <u>341,267</u> |
| Net Changes in Fund Balance | (298,000) | (298,000) | 13,914 | 311,914 |
| FUND BALANCE - BEGINNING OF YEAR | <u>373,000</u> | <u>373,000</u> | <u>348,009</u> | <u>(24,991)</u> |
| FUND BALANCE - END OF YEAR | <u>75,000</u> | <u>75,000</u> | <u>361,923</u> | <u>286,923</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Technology & Equipment Replacement Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|--------------|---------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>REVENUES:</u> | | | | |
| <u>TOTAL REVENUES</u> | - | - | - | - |
| <u>EXPENDITURES:</u> | | | | |
| <u>2000 SUPPORTING SERVICES</u> | | | | |
| 2660 Technology Services | 232,000 | 132,000 | 98,873 | 33,127 |
| <u>TOTAL SUPPORTING SERVICES</u> | 232,000 | 132,000 | 98,873 | 33,127 |
| <u>TOTAL EXPENDITURES</u> | 232,000 | 132,000 | 98,873 | 33,127 |
| Excess of Revenues Over (Under) Expenditures | (232,000) | (132,000) | (98,873) | 33,127 |
| <u>OTHER FINANCING SOURCES:</u> | | | | |
| Transfers from Other Funds | 100,000 | 100,000 | 100,000 | - |
| <u>TOTAL OTHER FINANCING SOURCES</u> | 100,000 | 100,000 | 100,000 | - |
| Net Changes in Fund Balance | (132,000) | (32,000) | 1,127 | 33,127 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | 132,000 | 132,000 | 111,709 | (20,291) |
| <u>FUND BALANCE - END OF YEAR</u> | - | 100,000 | 112,836 | 12,836 |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Textbook Replacement Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|----------------|----------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| <u>1000 LOCAL SOURCES</u> | | | | |
| 1510 Interest on Investments | 5,000 | 5,000 | 2,355 | (2,645) |
| <u>TOTAL LOCAL SOURCES</u> | <u>5,000</u> | <u>5,000</u> | <u>2,355</u> | <u>(2,645)</u> |
| <u>TOTAL REVENUES</u> | <u>5,000</u> | <u>5,000</u> | <u>2,355</u> | <u>(2,645)</u> |
| <u>1000 INSTRUCTION</u> | | | | |
| 1111 Elementary | 375,000 | 375,000 | 21,789 | 353,211 |
| 1121 Middle School | 175,000 | 175,000 | 65,649 | 109,351 |
| 1131 High School | 205,000 | 260,000 | 211,468 | 48,532 |
| <u>TOTAL INSTRUCTION</u> | <u>755,000</u> | <u>810,000</u> | <u>298,906</u> | <u>511,094</u> |
| <u>2000 SUPPORTING SERVICES</u> | | | | |
| 2213 Curriculum Development | - | 50,000 | 21,710 | 28,290 |
| <u>TOTAL SUPPORTING SERVICES</u> | <u>-</u> | <u>50,000</u> | <u>21,710</u> | <u>28,290</u> |
| <u>TOTAL EXPENDITURES</u> | <u>755,000</u> | <u>860,000</u> | <u>320,616</u> | <u>539,384</u> |
| Excess of Revenues Over (Under) Expenditures | (750,000) | (855,000) | (318,262) | 536,738 |
| <u>OTHER FINANCING SOURCES:</u> | | | | |
| Transfers from Other Funds | 199,000 | 199,000 | 199,000 | - |
| <u>TOTAL OTHER FINANCING SOURCES</u> | <u>199,000</u> | <u>199,000</u> | <u>199,000</u> | <u>-</u> |
| Net Changes in Fund Balance | (551,000) | (656,000) | (119,262) | 536,738 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>551,000</u> | <u>656,000</u> | <u>552,821</u> | <u>(103,179)</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>-</u> | <u>433,559</u> | <u>433,559</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Bus Replacement Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|----------------|----------------|------------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| 1000 LOCAL SOURCES | | | | |
| 1510 Interest on Investments | 1,000 | 1,000 | 163 | (837) |
| 1990 Miscellaneous Revenue | - | 639,480 | 232,511 | (406,969) |
| TOTAL LOCAL SOURCES | <u>1,000</u> | <u>640,480</u> | <u>232,674</u> | <u>(407,806)</u> |
| 3000 STATE SOURCES | | | | |
| 3222 State School Fund | 106,000 | 106,000 | 104,200 | (1,800) |
| TOTAL STATE SOURCES | <u>106,000</u> | <u>106,000</u> | <u>104,200</u> | <u>(1,800)</u> |
| TOTAL REVENUES | <u>107,000</u> | <u>746,480</u> | <u>336,874</u> | <u>(409,606)</u> |
| EXPENDITURES: | | | | |
| 2000 SUPPORTING SERVICES | | | | |
| 2550 Student Transportation | 204,000 | 843,480 | 433,008 | 410,472 |
| TOTAL SUPPORTING SERVICES | <u>204,000</u> | <u>843,480</u> | <u>433,008</u> | <u>410,472</u> |
| TOTAL EXPENDITURES | <u>204,000</u> | <u>843,480</u> | <u>433,008</u> | <u>410,472</u> |
| Excess of Revenues Over (Under) Expenditures | (97,000) | (97,000) | (96,134) | 866 |
| OTHER FINANCING SOURCES: | | | | |
| Transfers from Other Funds | 97,000 | 97,000 | 97,000 | - |
| TOTAL OTHER FINANCING SOURCES | <u>97,000</u> | <u>97,000</u> | <u>97,000</u> | <u>-</u> |
| Net Changes in Fund Balance | - | - | 866 | 866 |
| FUND BALANCE - BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>88,254</u> | <u>88,254</u> |
| FUND BALANCE - END OF YEAR | <u>-</u> | <u>-</u> | <u>89,120</u> | <u>89,120</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
Vehicle Replacement Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|--------------|---------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>REVENUES:</u> | | | | |
| <u>1000 LOCAL SOURCES</u> | | | | |
| 1510 Interest on Investments | - | - | 278 | 278 |
| <u>TOTAL LOCAL SOURCES</u> | - | - | 278 | 278 |
| <u>TOTAL REVENUES</u> | - | - | 278 | 278 |
| <u>EXPENDITURES:</u> | | | | |
| <u>2000 SUPPORTING SERVICES</u> | | | | |
| 2544 District Wide Maintenance | 53,000 | 53,000 | - | 53,000 |
| <u>TOTAL SUPPORTING SERVICES</u> | 53,000 | 53,000 | - | 53,000 |
| <u>TOTAL EXPENDITURES</u> | 53,000 | 53,000 | - | 53,000 |
| Excess of Revenues Over (Under) Expenditures | (53,000) | (53,000) | 278 | 53,278 |
| <u>OTHER FINANCING SOURCES:</u> | | | | |
| Sale of Fixed Assets | - | - | 12,576 | 12,576 |
| Transfers from Other Funds | - | - | - | - |
| <u>TOTAL OTHER FINANCING SOURCES</u> | - | - | 12,576 | 12,576 |
| Net Changes in Fund Balance | (53,000) | (53,000) | 12,853 | 65,853 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | 53,000 | 53,000 | 52,545 | (455) |
| <u>FUND BALANCE - END OF YEAR</u> | - | - | 65,399 | 65,399 |

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt Service Funds: are used to account for debt proceeds and disbursements for principal and interest payments on outstanding debt issues.

Non-Major Funds

The PERS Bond Fund and FFCO Bond Funds were not major funds for the year ending June 30, 2022.

North Wasco County School District No. 21
Combining Balance Sheet
Non-Major Debt Service Funds
June 30, 2022
(all amounts are in dollars)

| | <u>OSBA PERS BONDS</u> | <u>FULL FAITH & CREDIT OBLIG</u> | <u>TOTAL DEBT SERVICE FUNDS</u> |
|--|----------------------------|--|---|
| <u>ASSETS:</u> | | | |
| Deposits and Investments | 98 | 15,654 | 15,753 |
| <u>TOTAL ASSETS</u> | <u>98</u> | <u>15,654</u> | <u>15,753</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | |
| <u>TOTAL LIABILITIES</u> | - | - | - |
| <u>FUND BALANCES:</u> | | | |
| Committed to: | | | |
| Debt Service | 98 | 15,654 | 15,753 |
| <u>TOTAL FUND BALANCES</u> | <u>98</u> | <u>15,654</u> | <u>15,753</u> |
| <u>TOTAL LIABILITIES AND FUND BALANCES</u> | <u>98</u> | <u>15,654</u> | <u>15,753</u> |

North Wasco County School District No. 21
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Debt Service Funds
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>OSBA PERS BONDS</u> | <u>FULL FAITH & CREDIT OBLIG</u> | <u>TOTAL DEBT SERVICE FUNDS</u> |
|---|----------------------------|--|---|
| <u>REVENUES:</u> | | | |
| Charges for Services | 1,752,148 | - | 1,752,148 |
| Interest | 98 | - | 98 |
| <u>TOTAL REVENUES</u> | <u>1,752,246</u> | <u>-</u> | <u>1,752,246</u> |
| <u>EXPENDITURES:</u> | | | |
| 5000 Debt Service | 1,752,230 | 377,763 | 2,129,992 |
| <u>TOTAL EXPENDITURES</u> | <u>1,752,230</u> | <u>377,763</u> | <u>2,129,992</u> |
| Excess of Revenues Over (Under) Expenditures | <u>16</u> | <u>(377,763)</u> | <u>(377,746)</u> |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers from Other Funds | - | 380,000 | 380,000 |
| <u>TOTAL OTHER FINANCING SOURCES</u> | <u>-</u> | <u>380,000</u> | <u>380,000</u> |
| Net Changes in Fund Balance | 16 | 2,238 | 2,254 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>82</u> | <u>13,417</u> | <u>13,499</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>98</u> | <u>15,654</u> | <u>15,753</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
PERS Bond - Debt Service Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|------------------|------------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| <u>REVENUES:</u> | | | | |
| <u>1000 LOCAL SOURCES</u> | | | | |
| 1510 Interest on Investments | - | - | 98 | 98 |
| 1970 Services Provided other Funds | 1,752,230 | 1,752,230 | 1,752,148 | (83) |
| <u>TOTAL LOCAL SOURCES</u> | <u>1,752,230</u> | <u>1,752,230</u> | <u>1,752,246</u> | <u>16</u> |
| <u>TOTAL REVENUES</u> | <u>1,752,230</u> | <u>1,752,230</u> | <u>1,752,246</u> | <u>16</u> |
| <u>EXPENDITURES:</u> | | | | |
| <u>5110 LONG-TERM DEBT SERVICE</u> | | | | |
| Redemption of Principal | 398,268 | 398,268 | 398,268 | - |
| Interest | 1,353,962 | 1,353,962 | 1,353,962 | - |
| <u>TOTAL LONG-TERM DEBT SERVICE</u> | <u>1,752,230</u> | <u>1,752,230</u> | <u>1,752,230</u> | <u>-</u> |
| <u>TOTAL EXPENDITURES</u> | <u>1,752,230</u> | <u>1,752,230</u> | <u>1,752,230</u> | <u>-</u> |
| Net Changes in Fund Balance | - | - | 16 | 16 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>-</u> | <u>82</u> | <u>82</u> | <u>-</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>82</u> | <u>98</u> | <u>16</u> |

North Wasco County School District No. 21
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
FFCO - Debt Service Fund
For the year ended June 30, 2022
(all amounts are in dollars)

| | <u>BUDGETED AMOUNTS</u> | | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------|------------------|------------------|-----------------|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES: | | | | |
| <u>TOTAL REVENUES</u> | - | - | - | - |
| EXPENDITURES: | | | | |
| <u>5110 LONG-TERM DEBT SERVICE</u> | | | | |
| Redemption of Principal | 210,000 | 210,000 | 210,000 | - |
| Interest | 170,000 | 170,000 | 167,763 | - |
| <u>TOTAL LONG-TERM DEBT SERVICE</u> | <u>380,000</u> | <u>380,000</u> | <u>377,763</u> | <u>-</u> |
| <u>TOTAL EXPENDITURES</u> | <u>380,000</u> | <u>380,000</u> | <u>377,763</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(380,000)</u> | <u>(380,000)</u> | <u>(377,763)</u> | <u>-</u> |
| OTHER FINANCING SOURCES: | | | | |
| Transfers from Other Funds | 380,000 | 380,000 | 380,000 | - |
| <u>TOTAL OTHER FINANCING SOURCES</u> | <u>380,000</u> | <u>380,000</u> | <u>380,000</u> | <u>-</u> |
| Net Changes in Fund Balance | - | - | 2,238 | 2,238 |
| <u>FUND BALANCE - BEGINNING OF YEAR</u> | <u>-</u> | <u>-</u> | <u>13,417</u> | <u>13,417</u> |
| <u>FUND BALANCE - END OF YEAR</u> | <u>-</u> | <u>-</u> | <u>15,654</u> | <u>15,654</u> |

Other Financial Schedules

North Wasco County School District #21
Schedule of Property Tax Transactions - *General Fund*
For the year ended June 30, 2022
Tax Control Records
(all amounts are in dollars)

| Tax Year | Taxes Receivable July 1st | Current Year Levy | Net Adjustments | Deduct Tax Collections | Taxes Receivable June 30 |
|-------------------------|--|------------------------------|----------------------------|-----------------------------------|-------------------------------------|
| 2021-22 | | 9,572,937 | 5,913 | 9,371,326 | 207,524 |
| 2020-21 | 212,718 | | 5,627 | 127,812 | 90,534 |
| 2019-20 | 106,328 | | 9,347 | 62,637 | 53,038 |
| 2018-19 | 65,236 | | 11,112 | 53,515 | 22,834 |
| 2017-18 | 21,088 | | 4,128 | 16,104 | 9,112 |
| 2016-17 | 9,381 | | 421 | 4,682 | 5,120 |
| 2015-16 | 3,527 | | 81 | 765 | 2,843 |
| 2014-15 | 1,998 | | 1,690 | 2,178 | 1,510 |
| 2013-14 | 1,145 | | 27 | 57 | 1,115 |
| 2012-13 | 1,017 | | 139 | 276 | 880 |
| All Other PY | 837 | | 402 | 690 | 549 |
| SD 12 Bonds (All Years) | 44,496 | | 5,825 | 29,789 | 20,533 |
| Totals | 467,772 | 9,572,937 | 44,711 | 9,669,830 | 415,590 |

*Permanent tax rate \$5.2399/\$1,000

North Wasco County School District #21
Schedule of Property Tax Transactions - **General Fund**
For the year ended June 30, 2022
Tax Control Records
(all amounts are in dollars)

Reconciliation to County Treasurer

| | | |
|---|----------------|--------------------------|
| Treasurers Balance - July 1, 2021 | | <u>36,669</u> |
| <u>RECEIPTS:</u> | | |
| <i>Current Year</i> | | |
| Tax Collections | 9,365,413 | |
| Interest on Tax | <u>4,125</u> | |
| Total Current Year | | <u>9,369,538</u> |
| <i>Prior Year</i> | | |
| Tax Collections | 297,650 | |
| Interest on Tax | <u>855</u> | |
| Total Prior Year | | <u>298,504</u> |
| <u>OTHER COLLECTIONS/RESERVATIONS:</u> | | |
| County tax sales | 48,943 | |
| Payments in lieu of taxes | 45,893 | |
| Other Collections (Adjustments) | <u>(9,173)</u> | |
| Total Other Year | | <u>85,664</u> |
| TOTAL RECEIPTS AND BEGINNING BALANCE | | <u>9,790,375</u> |
| <u>DEDUCT:</u> Payments to District | | 9,797,596 |
| TREASURER'S BALANCE - JUNE 30. 2021 | | <u><u>\$ (7,221)</u></u> |

North Wasco County School District No. 21
Form 3211C
June 30, 2022

School District Business Managers and Auditors:

This page is a required part of your annual audited financial statements. Please make sure it is included.

Parts A is needed for computing Oregon's full allocation for ESEA, Title I & other Federal Funds for Education.

A. **Energy Bill for Heating - All Funds:**
Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

| | Objects 325 & 326 & 327 |
|---------------|-------------------------|
| Function 2540 | 667,775 |
| Function 2550 | 8,103 |

B. **Replacement of Equipment – General Fund:**
Include all General Fund expenditures in object 542, except for the following exclusions:

Exclude these functions:

| | | | |
|-------------------|--------------------------|------|----------------------|
| 1113, 1122 & 1132 | Co-curricular Activities | 4150 | Construction |
| 1140 | Pre-Kindergarten | 2550 | Pupil Transportation |
| 1300 | Continuing Education | 3100 | Food Service |
| 1400 | Summer School | 3300 | Community Services |

| |
|---|
| 0 |
|---|

North Wasco County School District No. 21
Schedule of Expenditure of Federal Awards
For the year ended June 30, 2022
(all amounts in dollars)

| FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL AL NUMBER | SUB GRANT | Grant Period | Grant Award | Program or Award Amount Received | Program or Award Amount Expended | Amount Provided to Subrecipients |
|---|-------------------------|--------------|-----------------|----------------|---|---|--|
| <u>FEDERAL COMMUNICATIONS COMMISSION (FCC)</u> | | | | | | | |
| <u>DIRECT PAYMENTS:</u> | | | | | | | |
| Emergency Connectivity Funds | 32.009 | | 7/1/21-9/30/22 | 23,259 | 23,259 | 23,259 | - |
| <u>TOTAL FEDERAL COMMUNICATIONS COMMISSION (FCC)</u> | | | | | <u>23,259</u> | <u>23,259</u> | <u>-</u> |
| <u>U.S. DEPARTMENT OF EDUCATION</u> | | | | | | | |
| <u>DIRECT PAYMENTS:</u> | | | | | | | |
| Title VII Indian Education | 84.060 | | 7/1/21-9/30/22 | 49,682 | <u>49,682</u> | <u>49,682</u> | <u>49,682</u> |
| <u>PASSED THROUGH STATE DEPARTMENT OF EDUCATION:</u> | | | | | | | |
| <u>Title I Grants</u> | | | | | | | |
| Title I-A | 84.010 | 58326 | 7/1/20-9/30/21 | 914,837 | 52,107 | 52,107 | - |
| Title I-A | 84.010 | 67035 | 7/1/21-9/30/22 | 861,837 | 801,688 | 801,688 | - |
| Title I-A - ESSA PTR 20-21 | 84.010 | 65134 | 7/1/20-9/30/21 | 94,895 | 94,895 | 94,895 | - |
| Title I-A - ESSA PTR 20-21 | 84.010 | 60411 | 7/1/20-9/30/21 | 94,530 | 20,644 | 20,644 | - |
| Title I-A - ESSA PTR Suppleme | 84.010 | 67994 | 10/1/21-9/30/23 | 94,016 | 94,016 | 94,016 | - |
| Title I-D | 84.010 | 53908 | 7/1/19-9/30/22 | 49,003 | 12,632 | 12,632 | - |
| Title I-D | 84.010 | 58906 | 7/1/20-9/30/21 | 31,041 | 31,041 | 31,041 | - |
| <u>Total Title I Grants</u> | | | | | <u>1,107,023</u> | <u>1,107,023</u> | <u>-</u> |
| Title ID Neglected/Delinquent | 84.013 | | 7/1/21-6/30/22 | 17,678 | 17,678 | 17,678 | - |
| <u>Title II Grants</u> | | | | | | | |
| Title II-A | 84.367 | 53592 | 7/1/19-9/30/22 | 126,993 | 27,003 | 27,003 | - |
| <u>Total Title II Grants</u> | | | | | <u>27,003</u> | <u>27,003</u> | <u>-</u> |
| <u>Title III Grants</u> | | | | | | | |
| Title III | 84.365 | 58494 | 7/1/20-9/30/23 | 49,439 | 24,954 | 24,954 | - |
| <u>Total Title III Grants</u> | | | | | <u>24,954</u> | <u>24,954</u> | <u>-</u> |
| Title IV-A | 84.424 | 66824 | 7/1/21-9/30/22 | 65,598 | 65,598 | 65,598 | - |
| MTSS Instructional Coach | 84.323 | 52017 | 11/5/18-9/30/22 | 89,327 | 22,904 | 22,904 | 22,904 |
| <u>Education Stabilization Fund (COVID-19 Funding)</u> | | | | | | | |
| ESSER II | 84.425D | 64643 | 3/13/20-9/30/23 | 2,988,063 | 1,906,267 | 1,906,267 | 68,374 |
| ESSER II - JDEP | 84.425D | | 3/13/20-9/30/23 | 40,000 | 6,110 | 6,110 | - |
| ESSER III | 84.425D | 64948 | 3/13/20-9/30/24 | 6,710,766 | 269,715 | 269,715 | - |
| <u>Total Education Stabilization Fund</u> | | | | | <u>2,182,092</u> | <u>2,182,092</u> | <u>68,374</u> |

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

North Wasco County School District No. 21
Schedule of Expenditure of Federal Awards
For the year ended June 30, 2022
(all amounts in dollars)

| FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | SUB GRANT | Grant Period | Grant Award | Program or Award Amount Received | Program or Award Amount Expended | Amount Provided to Subrecipients |
|--|---------------------------|--------------|----------------|----------------|---|---|--|
| <i>Special Education Cluster</i> | | | | | | | |
| IDEA Part B, § 611 | 84.027 | 60714 | 7/1/20-9/30/22 | 525,660 | 292,937 | 292,937 | - |
| IDEA-JDEP funds | 84.027 | JDEP | 7/1/20-9/30/22 | 5,545 | 5,545 | 5,545 | - |
| IDEA Part B, § 619 | 84.173 | 54048 | 7/1/20-9/30/22 | 5,109 | 5,109 | 5,109 | 5,109 |
| IDEA Part B, § 619 | 84.173 | 60548 | 7/1/21-9/30/23 | 8,786 | 8,786 | 8,786 | 8,786 |
| IDEA Part B, § 619 | 84.173 | 68966 | 7/1/21-9/30/23 | 8,188 | 8,188 | 8,188 | 8,188 |
| PASSED THROUGH OREGON EDUCATION SERVICE DISTRICT: | | | | | | | |
| Columbia Regional ESD - Autism services contract | | | | 42,900 | 42,900 | 42,900 | 42,900 |
| <i>Total Special Education Cluster</i> | | | | | <u>363,465</u> | <u>363,465</u> | <u>64,983</u> |
| <u>TOTAL U.S. DEPARTMENT OF EDUCATION</u> | | | | | <u>3,860,398</u> | <u>3,860,398</u> | <u>-</u> |
| <u>U.S. DEPARTMENT OF AGRICULTURE</u> | | | | | | | |
| PASSED THROUGH STATE DEPARTMENT OF EDUCATION: | | | | | | | |
| <i>Child Nutrition Cluster</i> | | | | | | | |
| School Breakfast | 10.553 | | 7/1/21-6/30/22 | | 359,559 | 359,559 | - |
| School Lunch | 10.555 | | 7/1/21-6/30/22 | | 903,819 | 903,819 | - |
| Commodity Value - NSLP | 10.555 | | 7/1/21-6/30/22 | | 116,689 | 116,689 | - |
| Summer Food Service | 10.559 | | 7/1/21-6/30/22 | | 50,734 | 50,734 | - |
| <i>Total Child Nutrition Cluster</i> | | | | | <u>1,430,800</u> | <u>1,430,800</u> | <u>-</u> |
| Child and Adult Care Food Proq | 10.558 | | 7/1/21-6/30/22 | | 8,269 | 8,269 | - |
| PASSED THROUGH WASCO COUNTY, OREGON: | | | | | | | |
| Federal Forest Fees | 10.665 | | 7/1/21-6/30/22 | 153,885 | 153,885 | 153,885 | - |
| <u>TOTAL U.S. DEPARTMENT OF AGRICULTURE</u> | | | | | <u>1,592,954</u> | <u>1,592,954</u> | <u>-</u> |
| <u>TOTAL FEDERAL AWARDS</u> | | | | | <u>\$5,476,612</u> | <u>\$5,476,612</u> | <u>\$ 205,943</u> |

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

North Wasco County School District No. 21
Notes to the Schedule of Federal Awards
For the Year Ended June 30, 2022

NOTE 1 – BASIS OF PRESENTATION:

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant awards activity of North Wasco County School District No. 21 under programs of the federal government for the year ended June 30, 2022. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported in the SEFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

The District passed through \$114,665 of federal funding to Columbia Gorge Education Service District and \$91,278 of federal funding to Mosier Community School.

NOTE 5 – NON-CASH AWARDS

The schedule of expenditures of federal awards includes amounts for food donations provided through the Child Nutrition Program through the State of Oregon. (CFDA #10.555 – Commodity Supplemental Food Program). The value of the food is determined by the grantor at \$116,689 and included in the total program value reported on the Schedule of Expenditures of Federal awards.

**North Wasco County School District No. 21
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022**

Section 1

Financial Statements:

Summary of Auditor's Results

| | | |
|----|--|------------|
| 1. | Type of auditor's report issued? | Unmodified |
| 2. | Internal controls over financial reporting: | |
| | a. Material weaknesses identified? | No |
| | b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 3. | Noncompliance material to financial statements noted? | No |

Federal Awards

| | | |
|----|---|------------|
| 1. | Internal Controls over major programs: | |
| | a. Material weaknesses identified? | No |
| | b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 2. | Type of auditor's report issued on compliance for major programs? | Unmodified |
| 3. | Any audit findings disclosed which are required to be reported in accordance with section 200.516(a) of the Uniform Guidance? | No |
| 4. | Identification of major programs: | |
| | a. Education Stabilization Fund | 84.425 |
| | b. Title 1 | 84.010 |
| 5. | The dollar threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. | Qualification as a low-risk auditee: The District did not qualify as a low-risk auditee for the year ended June 30, 2022. | |

Section 2

Financial Statement Findings

Finding 2022-01 Financial Statement Preparation

Criteria: Preparing the financial statements prior to the commencement of a financial audit can be a valuable internal control to prevent misstatements in the preparation and disclosure of the financial statements.

Condition: Finance staff does not prepare their own financial statements and instead has contracted with our office to prepare the financial statements.

Context: Finance staff has the necessary skills, knowledge and experience to take responsibility for the financial statements.

Cause: Finance staff is competent, capable and performs daily and monthly functions very well. However, their experience in preparing full accrual financial statements with pension and OPEB accruals and related disclosures is limited.

Effect: Finance staff may not be able to prevent or detect a material misstatement in the preparation and disclosure of the financial statements. Misstatements in financial statements may include not only misstated financial amounts, but also the omission of disclosures required by generally accepted accounting principles.

Recommendation: We do not recommend any changes in the preparation of the financial statements, but the board should be aware of this control deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

View of Responsible Official: Management concurs with this recommendation; however, with the limited staff within the district business office, the district chooses to work with the auditors to prepare financial statements to avoid any errors and no action will be taken to correct this deficiency.

Section 3

Federal Award Findings and Questioned Costs

None

North Wasco County School District No. 21
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2022

Prior Year Financial Statement Findings

Finding 2021-01 Inadequate Monitoring of Capital Outlay Classification

Criteria: Expenditures should be monitored and reviewed throughout the year to ensure all expenditures that meet the District's capitalization policy are classified as capital outlay.

Condition: Audit procedures revealed a material understatement in capital outlay expense and a corresponding overstatement in repairs and maintenance expense.

Context: Maintenance costs are expenses for routine actions that keep assets in their original condition. Capital expenditures are investments that increase the value of the asset. Capital expenditures should be classified as capital outlay and then depreciated over their useful lives.

Cause: The District's monitoring and review of capital outlay classification was insufficient to prevent misstatements.

Effect: Inadequate monitoring of capital outlay classification may result in errors or misstatements going undetected and capital assets being inappropriately expensed in whole in the year of purchase.

Resolution: Management has taken steps to avoid this error by implementing review and monitoring controls over repairs and maintenance and capital outlay expenses in order to timely identify any items that may be misclassified.

Finding 2022-02 Financial Statement Preparation

Criteria: Preparing the financial statements prior to the commencement of a financial audit can be a valuable internal control to prevent misstatements in the preparation and disclosure of the financial statements.

Condition: Finance staff does not prepare their own financial statements and instead has contracted with our office to prepare the financial statements.

Context: Finance staff has the necessary skills, knowledge and experience to take responsibility for the financial statements.

Cause: Finance staff is competent, capable and performs daily and monthly functions very well. However, their experience in preparing full accrual financial statements with pension and OPEB accruals and related disclosures is limited.

Effect: Finance staff may not be able to prevent or detect a material misstatement in the preparation and disclosure of the financial statements. Misstatements in financial statements may include not only misstated financial amounts, but also the omission of disclosures required by generally accepted accounting principles.

Resolution: Management has not made any changes in the preparation of the financial statements due to limited staff, but the board is aware of this control deficiency and stresses the importance of a thorough review of the financial statements prior to approval.

Prior Year Federal Award Findings and Questioned Costs

None

North Wasco County School District No. 21

District Audit Revenue Summary

For the year ended June 30, 2022

(all amounts are in dollars)

| Revenue from Local Sources | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
|--|-------------------|-------------------|------------------|------------|------------|------------|------------|
| 1110 Taxes | 9,731,954 | - | - | - | - | - | - |
| 1130 Construction Excise Tax | 130,042 | - | - | - | - | - | - |
| 1210 Enterprise Zone | - | 240,000 | - | - | - | - | - |
| 1510 Interest on Investments | 18,644 | 3,270 | 98 | - | - | - | - |
| 1600 Food Service | - | 6,043 | - | - | - | - | - |
| 1710 Admissions | - | - | - | - | - | - | - |
| 1730 Student Body Fees | - | 29,417 | - | - | - | - | - |
| 1740 User Fees | - | 23,844 | - | - | - | - | - |
| 1760 Fundraising | - | 123,461 | - | - | - | - | - |
| 1910 Rentals | 41,244 | - | - | - | - | - | - |
| 1920 Donations & Fundraisers | 40 | 42,471 | - | - | - | - | - |
| 1960 Recovery of Expenditures | 155,297 | 36 | - | - | - | - | - |
| 1970 Other Services | - | - | 1,752,148 | - | - | - | - |
| 1980 Fees charged to Grants | 189,846 | - | - | - | - | - | - |
| 1990 Miscellaneous Revenue | 99,274 | 275,922 | - | - | - | - | - |
| Total Revenue from Local Sources | 10,366,341 | 744,463 | 1,752,246 | - | - | - | - |
| Revenue from Intermediate Sources | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| 2200 Grant Revenue | - | 92,401 | - | - | - | - | - |
| Total Revenue from Intermediate Sources | 59,903 | 92,401 | - | - | - | - | - |
| Revenue from State Sources | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| 3101 Basic School Support | 22,955,655 | - | - | - | - | - | - |
| 3102 Basic School Support - | - | 12,590 | - | - | - | - | - |
| 3103 Common School Fund | 328,242 | - | - | - | - | - | - |
| 3222 State School Fund | - | 104,200 | - | - | - | - | - |
| 3299 Other State Grants | - | 6,086,792 | - | - | - | - | - |
| Total Revenue From State Sources | 23,283,897 | 6,203,582 | - | - | - | - | - |
| Revenue from Federal Sources | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| 4300 Restricted Federal | - | 23,259 | 23,259 | - | - | - | - |
| 4500 Federal Thru State | 42,900 | 2,618,809 | - | - | - | - | - |
| 4501 Title I-A | - | 853,795 | - | - | - | - | - |
| 4502 CACFP | - | 8,269 | - | - | - | - | - |
| 4504 School Nutrition Breakfast | - | 359,559 | - | - | - | - | - |
| 4505 School Nutrition Lunch | - | 906,882 | - | - | - | - | - |
| 4506 Summer Nutrition | - | 47,671 | - | - | - | - | - |
| 4510 Title II-A | - | 27,003 | - | - | - | - | - |
| 4520 Title III | - | 24,954 | - | - | - | - | - |
| 4560 Idea Grant | - | 292,937 | - | - | - | - | - |
| 4801 Federal Forest Fees | 153,885 | - | - | - | - | - | - |
| 4910 Commodities Donated by USDA | - | 116,689 | - | - | - | - | - |
| Total Revenue from Federal Sources | 196,785 | 5,279,828 | - | - | - | - | - |
| Revenue from Other Sources | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| 5200 Interfund Transfers | - | 396,000 | 380,000 | - | - | - | - |
| 5300 Gain/Loss on Sale of Fixed Assets | - | 12,576 | - | - | - | - | - |
| 5400 Resources - Beginning Fund Balance | 404,564 | 2,049,153 | 13,499 | - | - | - | - |
| Total Revenue from Other Sources | 404,564 | 2,457,729 | 393,499 | - | - | - | - |
| Grand Totals | 34,311,490 | 14,778,003 | 2,145,745 | - | - | - | - |

North Wasco County School District No. 21
District Audit Expenditure Summary
For the year ended June 30, 2022
(all amounts are in dollars)
General Fund 100

| Object | 100 | 200 | 300 |
|---------------------------------------|-------------------|------------------|------------------|
| 1000 INSTRUCTION | | | |
| 1111 Elementary, K-3 | 3,555,540 | 2,121,341 | 165,548 |
| 1121 Middle School | 1,652,170 | 967,853 | 56,549 |
| 1122 Middle School Co-curricular | 47,560 | 13,631 | 1,748 |
| 1131 High School | 2,339,934 | 1,312,457 | 171,620 |
| 1132 High School Co-curricular | 369,160 | 88,685 | 65,787 |
| 1210 Talented and Gifted | 97,498 | 61,758 | 460 |
| 1221 Structured Learning Center | 61,968 | 61,960 | - |
| 1223 The Learning Center | 110,703 | 112,793 | 2,969 |
| 1250 Special Education | 1,478,085 | 1,034,208 | 67,467 |
| 1260 Learning Resource Center | - | - | 50,263 |
| 1283 Alternative Education | - | - | - |
| 1285 Virtual Academy | 152,745 | 87,777 | 1,481 |
| 1288 Charter School | - | - | 1,943,276 |
| 1291 English Second Language Programs | 617,257 | 432,809 | 1,993 |
| 1299 Tutoring | 5,595 | 2,231 | 2,236 |
| TOTAL INSTRUCTION | 10,488,215 | 6,297,502 | 2,531,396 |

| 400 | 500 | 600 | 700 | Total |
|----------------|-----|---------------|-----|-------------------|
| 95,061 | - | 1,486 | - | 5,938,975 |
| 44,551 | - | 7,066 | - | 2,728,190 |
| 11,629 | - | 75 | - | 74,644 |
| 150,206 | - | 1,350 | - | 3,975,567 |
| 92,296 | - | 14,037 | - | 629,965 |
| 2,212 | - | 4,185 | - | 166,113 |
| 4,480 | - | - | - | 128,407 |
| - | - | - | - | 226,465 |
| 4,821 | - | - | - | 2,584,581 |
| - | - | - | - | 50,263 |
| 1,485 | - | 630 | - | 2,115 |
| - | - | - | - | 242,003 |
| - | - | - | - | 1,943,276 |
| 3,414 | - | - | - | 1,055,473 |
| - | - | - | - | 10,063 |
| 410,155 | - | 28,828 | - | 19,756,096 |

North Wasco County School District No. 21
District Audit Expenditure Summary
For the year ended June 30, 2022
(all amounts are in dollars)
General Fund 100

| Object | 100 | 200 | 300 |
|--|------------------|------------------|------------------|
| 2000 SUPPORTING SERVICES | | | |
| 2113 Social Work Services | 23,802 | 10,598 | - |
| 2114 Student Accounting | 141,111 | 79,054 | - |
| 2115 Student Safety | 61,563 | 26,994 | 4,851 |
| 2119 In School Suspension | 52,188 | 54,412 | 116 |
| 2120 Guidance Services | 182,690 | 128,694 | 494 |
| 2126 School to Work | 38,290 | 31,548 | 32,592 |
| 2130 Health Services | - | - | 187,000 |
| 2150 Speech Pathology & Audiology | 442,893 | 278,042 | 369 |
| 2153 Sign Language Interpreter | - | - | 81,975 |
| 2160 Other Student Treatment Services | 134,084 | 81,060 | 695 |
| 2190 Service Direction, Student Support | 203,426 | 123,049 | 17,120 |
| 2210 Improvement of Instruction | - | - | 18,238 |
| 2222 Library/Media Center | 167,736 | 130,227 | 10,792 |
| 2229 Other Comm | - | - | - |
| 2230 Assessment Testing | 6,946 | 6,562 | - |
| 2240 Staff Development | - | 54,553 | - |
| 2310 Board of Education | - | - | 112,457 |
| 2320 Office of Superintendent | 341,763 | 152,666 | 6,397 |
| 2410 Office of the Principal | 1,238,825 | 700,664 | 8,037 |
| 2490 School Administration | - | - | - |
| 2510 Direction of Bus Support | 103,668 | 51,924 | 1,864 |
| 2520 Fiscal Services | 179,350 | 118,238 | 5,363 |
| 2541 Maintenance Director | 25,405 | 17,712 | - |
| 2542 Care/Upkeep of Buildings | 740,899 | 599,801 | 885,898 |
| 2543 Care/Upkeep of Grounds | 137,215 | 105,506 | 5,904 |
| 2544 District Wide Maintenance | 280,829 | 195,231 | 845,320 |
| 2546 Security Services | - | - | 3,240 |
| 2551 Transportation Services | 109,508 | 69,506 | 489 |
| 2552 Student Transportation | 341,709 | 357,350 | 31,889 |
| 2553 Transportation Field Trips | 15,666 | 6,161 | - |
| 2554 Athletic Trips | 58,000 | 35,749 | - |
| 2558 Special Education Transportation | 100,998 | 97,402 | - |
| 2559 Bus Mechanics | 77,229 | 48,388 | - |
| 2570 Internal Service | - | - | 24,554 |
| 2573 Warehousing & Distributing Services | 1,761 | 2,353 | - |
| 2620 Statistical Services | - | - | 26,306 |
| 2624 Planning Services | - | - | 57,440 |
| 2630 Information Services | - | - | 10,319 |
| 2639 Translation Services | - | - | 1,455 |
| 2640 Staff Services | 176,322 | 101,655 | 16,554 |
| 2649 Other Staff Services | 158 | 78 | - |
| 2660 Technology Services | - | - | 97,770 |
| TOTAL SUPPORTING SERVICES | 5,384,036 | 3,665,173 | 2,495,497 |

| 400 | 500 | 600 | 700 | Total |
|----------------|---------------|----------------|----------|-------------------|
| - | - | - | - | 34,400 |
| 63,603 | - | - | - | 283,768 |
| - | - | - | - | 93,408 |
| - | - | - | - | 106,716 |
| 1,481 | - | 225 | - | 313,584 |
| - | - | - | - | 102,430 |
| 1,883 | - | - | - | 188,883 |
| 10,219 | - | - | - | 731,523 |
| - | - | - | - | 81,975 |
| 7,270 | - | 399 | - | 223,509 |
| 6,408 | - | 3,412 | - | 353,415 |
| - | - | - | - | 18,238 |
| 38,685 | - | 397 | - | 347,837 |
| 13,402 | - | - | - | 13,402 |
| 5,320 | - | - | - | 18,828 |
| - | - | - | - | 54,553 |
| 2,306 | - | 355,350 | - | 470,113 |
| 11,509 | - | 8,522 | - | 520,858 |
| 18,544 | - | 10,291 | - | 1,976,361 |
| - | - | 88 | - | 88 |
| 746 | - | 4,128 | - | 162,329 |
| 98,248 | - | 3,769 | - | 404,968 |
| 15,102 | - | - | - | 58,219 |
| 7,985 | - | 8,571 | - | 2,243,154 |
| 6,142 | 59,589 | - | - | 314,356 |
| 12,387 | - | 283 | - | 1,334,050 |
| - | - | 67 | - | 3,307 |
| - | - | 370 | - | 179,872 |
| 194,951 | - | 38,028 | - | 963,927 |
| - | - | - | - | 21,827 |
| - | - | - | - | 93,749 |
| - | - | - | - | 198,400 |
| - | - | 580 | - | 126,197 |
| - | - | - | - | 24,554 |
| - | - | - | - | 4,114 |
| - | - | - | - | 26,306 |
| 248 | - | - | - | 57,688 |
| - | - | - | - | 10,319 |
| - | - | - | - | 1,455 |
| 26,956 | - | 12,448 | - | 333,934 |
| - | - | - | - | 236 |
| 65,686 | - | - | - | 163,455 |
| 609,082 | 59,589 | 446,926 | - | 12,660,303 |

North Wasco County School District No. 21
District Audit Expenditure Summary
For the year ended June 30, 2022
 (all amounts are in dollars)
General Fund 100

| Object | 100 | 200 | 300 |
|---------------------------------|-------------------|------------------|------------------|
| 3000 COMMUNITY SERVICES | | | |
| TOTAL COMMUNITY SERVICES | - | - | - |
| OTHER USES EXPENDITURES | | | |
| 5200 Transfers | - | - | - |
| TOTAL OTHER USES | - | - | - |
| GRAND TOTAL | 15,872,251 | 9,962,676 | 5,026,893 |

| 400 | 500 | 600 | 700 | Total |
|------------------|---------------|----------------|----------------|-------------------|
| - | - | - | - | - |
| - | - | - | 776,000 | 776,000 |
| - | - | - | 776,000 | 776,000 |
| 1,019,236 | 59,589 | 475,754 | 776,000 | 33,192,399 |

North Wasco County School District No. 21
District Audit Expenditure Summary
For the year ended June 30, 2022
(all amounts are in dollars)
Special Revenue Funds 200

| Object | 100 | 200 | 300 |
|-------------------------------------|------------------|------------------|----------------|
| 1000 INSTRUCTION | | | |
| 1111 Elementary, K-3 | 449,031 | 324,331 | 15,971 |
| 1121 Middle School | 108,442 | 58,877 | 25,568 |
| 1122 Middle School Co-curricular | - | - | 399 |
| 1131 High School | 208,818 | 129,578 | 19,834 |
| 1132 High School Co-curricular | 20,252 | - | 19,198 |
| 1220 Students with Disabilities | 110,053 | 74,351 | 1,234 |
| 1221 Structured Learning Center | 148,073 | 120,630 | 7,832 |
| 1261 IDEA Part B | - | - | 22,082 |
| 1272 Title I | 397,652 | 241,726 | 26,431 |
| 1282 Private Alternative Program | - | - | 150,000 |
| 1284 Measure 98 CTE | 116,470 | 72,645 | 2,969 |
| 1285 Virtual Academy | 43,792 | 30,759 | - |
| 1288 Charter Schools | - | - | 265,863 |
| 1291 ESL Programs | - | - | - |
| 1294 Youth Corrections | 130,920 | 79,355 | 1,530 |
| 1299 Other Programs | - | - | 49,682 |
| 1410 Summer Programs | 122,283 | 40,707 | 22,318 |
| 1420 High School Summer Programs | 53,840 | 15,100 | 3,186 |
| 1430 High School Summer School | 48,977 | 16,723 | 5,633 |
| 1460 Summer School | 22,309 | 7,388 | 56,947 |
| TOTAL INSTRUCTION | 1,980,912 | 1,212,169 | 696,677 |
| 2000 SUPPORTING SERVICES | | | |
| 2110 Title IA Homeless | - | - | - |
| 2113 Social Work Services | 142,715 | 75,093 | - |
| 2114 Student Accounting | 5,392 | 2,829 | - |
| 2120 Guidance Services | 289,863 | 173,640 | - |
| 2122 Counseling Services | 7,026 | 2,374 | - |
| 2124 College Access | 23,981 | 20,682 | - |
| 2126 Placement Services | 62,660 | 57,275 | 1,949 |
| 2129 Behavior Services | 88,957 | 92,199 | 3,434 |
| 2130 Health Services | - | - | 37,800 |
| 2132 Medical Services | - | - | - |
| 2150 Speech Pathology & Audiology | 7,388 | 4,226 | - |
| 2190 SPED Coordinator | - | - | - |
| 2210 Improvement of Instruction | 109,989 | 53,473 | 38 |
| 2213 Curriculum Development | 76,989 | 33,529 | 1,140 |
| 2229 Other Communication Technology | - | - | - |
| 2240 Staff Development | 13,417 | 4,410 | 36,321 |
| 2320 Office of Superintendent | - | - | - |
| 2410 Office of the Principal | - | - | - |
| 2490 School Administration | 249,833 | 147,007 | 987 |
| 2529 Other Fiscal Services | - | - | 713 |
| 2540 Operation & Maintenance | - | - | - |
| 2542 Care/Upkeep of Buildings | - | - | 78,294 |
| 2544 District Wide Maintenance | - | - | 70,537 |
| 2549 Technology Assist | - | - | 10,513 |
| 2550 Student Transportation | - | - | - |
| 2552 Student Transportation | - | - | - |
| 2640 Staff Services | - | - | 308 |
| 2649 Other Staff Services | 293,250 | 70,812 | - |
| 2660 Data Processing | - | - | 72,697 |
| TOTAL SUPPORTING SERVICES | 1,371,461 | 737,550 | 314,731 |

| | 400 | 500 | 600 | 700 | Total |
|------------------|----------------|-----|----------------|-----|------------------|
| 63,907 | - | - | - | - | 853,240 |
| 47,849 | - | - | - | - | 240,736 |
| 23,958 | - | - | 11,940 | - | 36,297 |
| 341,403 | - | - | 15,901 | - | 715,534 |
| 114,433 | - | - | 48,153 | - | 202,036 |
| 1,462 | - | - | - | - | 187,100 |
| - | - | - | - | - | 276,535 |
| - | - | - | - | - | 22,082 |
| - | - | - | - | - | 665,809 |
| 264 | - | - | - | - | 150,264 |
| 578 | - | - | - | - | 192,663 |
| - | - | - | - | - | 74,551 |
| - | - | - | - | - | 265,863 |
| 5,775 | - | - | - | - | 5,775 |
| 6,810 | - | - | - | - | 218,615 |
| - | - | - | - | - | 49,682 |
| 3,454 | - | - | - | - | 188,762 |
| 52,710 | - | - | - | - | 124,836 |
| 66,316 | - | - | - | - | 137,648 |
| 2,539 | - | - | - | - | 89,183 |
| 731,459 | - | - | 75,995 | - | 4,697,212 |
| 7,564 | - | - | 175 | - | 7,739 |
| - | - | - | - | - | 217,808 |
| 5,938 | - | - | - | - | 14,159 |
| - | - | - | - | - | 463,503 |
| - | - | - | - | - | 9,400 |
| - | - | - | - | - | 44,663 |
| 3,204 | - | - | 1,199 | - | 126,287 |
| - | - | - | - | - | 184,590 |
| - | - | - | - | - | 37,800 |
| 3,576 | - | - | - | - | 3,576 |
| - | - | - | - | - | 11,614 |
| 3,496 | - | - | - | - | 3,496 |
| 2,130 | - | - | - | - | 165,630 |
| 20,854 | - | - | - | - | 132,512 |
| 26,140 | - | - | - | - | 26,140 |
| 42 | - | - | 23,459 | - | 77,649 |
| 2,829 | - | - | - | - | 2,829 |
| 15,384 | - | - | 1,679 | - | 17,064 |
| 11,933 | - | - | 189,846 | - | 599,605 |
| - | - | - | - | - | 713 |
| 4,486 | - | - | - | - | 4,486 |
| - | - | - | - | - | 78,294 |
| - | - | - | 5,355 | - | 75,892 |
| 158,111 | - | - | - | - | 168,624 |
| - | 433,008 | - | - | - | 433,008 |
| 6,636 | - | - | 1,800 | - | 8,436 |
| - | - | - | - | - | 308 |
| 9,220 | - | - | 4,590 | - | 377,872 |
| 1,146,356 | - | - | 324 | - | 1,219,377 |
| 1,427,898 | 433,008 | - | 228,727 | - | 4,513,074 |

North Wasco County School District No. 21
District Audit Expenditure Summary
For the year ended June 30, 2022
(all amounts are in dollars)
Special Revenue Funds 200

| Object | 100 | 200 | 300 |
|-------------------------------------|------------------|------------------|------------------|
| 3000 COMMUNITY SERVICES | | | |
| 3110 Service Area Direction | - | - | 439,341 |
| 3120 Food Services | 372,927 | 295,768 | 27,386 |
| 3130 Food Delivery Service | | | |
| 3370 Title IA Private School | - | - | 4,993 |
| 3390 Title IA Parent Involvement | - | - | 20,488 |
| TOTAL COMMUNITY SERVICES | 372,927 | 295,768 | 492,208 |
| 4000 FACILITIES ACQUISITION | | | |
| 4150 Building Improvement Services | - | - | - |
| 4190 Other Facilities Services | - | - | - |
| TOTAL FACILITIES ACQUISITION | - | - | - |
| OTHER USES EXPENDITURES | | | |
| 5200 Transfers | - | - | - |
| TOTAL OTHER USES | - | - | - |
| GRAND TOTAL | 3,725,300 | 2,245,487 | 1,503,616 |

| 400 | 500 | 600 | 700 | Total |
|------------------|------------------|----------------|-----|-------------------|
| 112,044 | - | - | - | 551,385 |
| 11,100 | - | - | - | 707,182 |
| - | 45,346 | 647 | - | 45,993 |
| - | - | - | - | 4,993 |
| 4,748 | - | 7,375 | - | 32,611 |
| 127,893 | 45,346 | 8,022 | - | 1,342,165 |
| - | 2,425,189 | 85 | - | 2,425,274 |
| 580 | 49,971 | - | - | 50,551 |
| 580 | 2,475,160 | 85 | - | 2,475,825 |
| - | - | - | - | - |
| - | - | - | - | - |
| 2,287,830 | 2,953,514 | 312,529 | - | 13,028,275 |

North Wasco County School District No. 21
District Audit Expenditure Summary
For the year ended June 30, 2022
(all amounts are in dollars)

Debt Service Funds 300

OTHER USES EXPENDITURES

5110 Long Term Debt Service

TOTAL OTHER USES

GRAND TOTAL

| Object | 100 | 200 | 300 |
|--------|-----|-----|-----|
| | - | - | - |
| | - | - | - |
| | - | - | - |

-

| 400 | 500 | 600 | 700 | Total |
|-----|-----|------------------|-----|------------------|
| - | - | 2,129,992 | - | 2,129,992 |
| - | - | 2,129,992 | - | 2,129,992 |
| - | - | 2,129,992 | - | 2,129,992 |

Other Required Reports



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
North Wasco County School District No. 21
The Dalles, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Wasco County School District No. 21 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise North Wasco County School District No. 21's basic financial statements and have issued our report thereon dated December 29, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Wasco County School District No. 21's internal control over financial reporting (internal control) as basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Wasco County School District No. 21's internal control. Accordingly, we do not express an opinion on the effectiveness of North Wasco County School District No. 21's internal control.

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 a 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. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of finding and questioned costs as item 2022-01, to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Wasco County School District No. 21's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

North Wasco County School District No. 21's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on North Wasco County School District No. 21's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. North Wasco County School District No. 21's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



For Friend & Reagan, PC
The Dalles, OR 97058
December 29, 2022



Independent Auditor's Report on Compliance for Each Major Program and Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
North Wasco County School District No. 21
The Dalles, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North Wasco County School District No. 21's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of North Wasco County School District No. 21's major federal programs for the year ended June 30, 2022. North Wasco County School District No. 21's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, North Wasco County School District No. 21 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of North Wasco County School District No. 21 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of North Wasco County School District No. 21's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to North Wasco County School District No. 21's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on North Wasco County School District No. 21's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about North Wasco County School District No. 21's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding North Wasco County School District No. 21's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of North Wasco County School District No. 21's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of North Wasco County School District No. 21's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a

federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of finding and questioned costs as item 2022-01, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



For Friend & Reagan, PC
The Dalles, OR 97058
December 29, 2022



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

We have audited the basic financial statements of North Wasco County School District No. 21 as of and for the year ended June, 30, 2022, and have issued our report thereon dated December 29, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether North Wasco County School District No. 21's financial statements are free of material misstatement, we performed tests of its compliance with certain provision of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial 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:

Deposit of public funds with financial institutions (ORS Chapter 295).

Indebtedness limitations, restrictions and repayment.

Budgets legally required (ORS Chapter 294).

Insurance and fidelity bonds in force or required by law.

Programs funded from outside sources.

Authorized investment of surplus funds (ORS 294).

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

State School Fund factors and calculation

In connection with our testing nothing came to our attention that caused us to believe North Wasco County School District No. 21 was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as follows:

- 1) Expenditures exceeded appropriations as noted in the Notes to the Financial Statements.
- 2) The District did not meet Oregon Budget Law requirements regarding publication of the 2022-23 budget public hearing notice. This included not publishing notice at least five

days prior to the budget hearing and not retaining proof of budget meeting notification on the school district's website.

- 3) The District's resolution adopting the 2022-23 budget did not list separate amounts for principal and interest as required by ORS 294.388(6) and did not consistently tie to the budget document.
- 4) The District's 2022-23 budget document did not provide a breakdown of expenditures for all Funds at the appropriation level and also did not consistently report beginning fund balance for all Funds.
- 5) The District did not consistently follow Oregon Budget Law when updating the budget throughout the fiscal year. This included not consistently holding a public hearing when required or publishing notice of the public hearing at least five days in advance when a public hearing was held.

ORS 162-10-0230 Internal Control

In planning and performing our audit, we considered North Wasco County School District No. 21'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 North Wasco County School District No. 21's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting. In a separate report dated December 29, 2022 we reported on internal control over financial reporting and on compliance and other matters based on an audit of the basic financial statements performed in accordance with *Government Auditing Standards*, and on compliance with requirements applicable to each major program and on internal control over compliance in accordance with the Uniform Guidance.

We noted matters involving the internal control structure and its operation that we consider to be a significant deficiency that we have communicated to the management of North Wasco County School District No. 21 in a separate letter dated December 29, 2022.

This report is intended solely for the information and use of the Board of Directors and Management of North Wasco County School District No. 21, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



For Friend & Reagan, PC
The Dalles, OR 97058
December 29, 2022



North Wasco County School District #21

Office of the Superintendent

January 9, 2023

Oregon Secretary of State, Audits Division
 255 Capitol St. NE, Suite #500
 Salem, OR 97310

Plan of Action for North Wasco County School District

North Wasco County School District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2021. The audit was completed by the independent auditing firm Friend & Reagan, P.C. and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on January 20th, 2022, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. Finding 2022-01 Financial Statement Preparation

Condition: The finance department staff is competent, capable and performs daily and monthly functions very well. Their expertise is limited, however, in the area of financial statement preparation in accordance with generally accepted accounting principles, specifically with actuarially determined pension and OPEB accruals now required by GASB 68 and GASB 75.

Effect: District staff may not be able to prevent or detect a material misstatement in the preparation and disclosure of the financial statements. Misstatements in financial statements may include not only misstated financial amounts, but also the omission of disclosures required by generally accepted accounting principles. Consequently, they have contracted with our office to prepare those statements. The staff and management of the District has the necessary skills, knowledge and experience to take responsibility for the financial statements.

| Finding | Person Responsible | Action | Timeline |
|---------|--------------------|--|-----------|
| 2022-01 | Kara Flath, CFO | No Action, with the limited staff within the district business office, the district chooses to work with the auditors to prepare financial statements to avoid any errors. | No Action |

3632 West 10th Street, The Dalles, OR 97058
 541-506-3420 Fax 541-298-6018

“The North Wasco County School District is an equal opportunity educator and employer.”

Jose Aparicio
Governing Body Chair, print name

Signature Date

Dr. Carolyn Bernal
Superintendent, print name

Signature Date

Kara Flath
Chief Financial Officer, print name

Signature Date

3632 West 10th Street, The Dalles, OR 97058
541-506-3420 Fax 541-298-6018

“The North Wasco County School District is an equal opportunity educator and employer.”



North Wasco County School District

Bond Planning Notes

1/10/2023 – Community Bond Advisory Committee Meeting #5. OPSIS lead the meeting with a “Build a Bond” discussion. The group was split up into several smaller groups and asked to prioritize items beyond the \$120M base plan. Several items were similar in the groups: expanding the high school for higher capacity and including some of the athletic fields for renovations. The final request will be put to the board in June and the plan is to go out for a vote in November.

1/5/2023 – Bond Leadership Meeting. (Kara Flath, [Carolyn Bernal](#), [Liz Manser](#), Jeremy Wright, [Stephanie Bowen](#), Steven Nelsen, Jose Aparicio). Discussed planning for the last Community Bond Planning Advisory Group and what should be included in the meeting.

12/13/2022 – Community Bond Planning Advisory Group #4. First, we discussed the recent November elections and the bonds that passed (or failed) across the state. We then went back to recap our last meeting and talk more about Tax Comparisons Across the State and where we at North Wasco stand. We also discussed what our current High School Conditions look like and how these are scored according to the Facility Condition Index. As mentioned in the meeting our Facility Assessment and Long-Range Planning Documents can also be found on the bond page under meeting minutes. Potential uses for the current TDHS building were also discussed. There was a lot of really great discussion about what proposed bond rate this group would like to move forward with as well as the pros and cons of a May vs. November bond.

12/6/2022 - Community Bond Planning Advisory Group meeting was canceled and scheduled for the 12/13/2022 due to inclement weather.

11/21/2022 - Bond Leadership Team Meeting (Kara Flath, [Carolyn Bernal](#), [Liz Manser](#), Jeremy Wright, [Stephanie Bowen](#), Steven Nelsen, Jose Aparicio). The group discussed the plan for the next Community Bond Planning Advisory Group meeting and the agenda. The discussion was to postpone the build a bond discussion and discuss timeline and further discuss the tax rates and impact to the community.

11/10/2022 - Government Affairs. Kara Flath and Stephanie Bowen discussed the current bond planning process and what point the district is at with the planning process. All final decisions are awaiting the final community bond planning meeting.

11/2/2022 – Community Bond Planning Advisory Group meeting. The group received information on property tax 101 from Jill Amery, County Tax Assessor, and polling results. Polling results demonstrated low support for a 180M bond, which would fund a new highschool,

demolition of the Wahtonka Campus, and new sports fields. The 120M bond option showed the most promising results, but still only came in with a 1/3 approval rate, with a 1/3 disapproval rate, and a 1/3 undecided. Pricing options were a primary factor. The projected bond rate is \$2.67/\$1,000 for a 120M bond and an additional \$0.45 for each 20M after that, leaving the 180M bond at a projected rate of \$4.02/\$1,000.

10/24/2022 - Bond Leadership Team Meeting (Kara Flath, [Carolyn Bernal](#), [Liz Manser](#), Jeremy Wright, [Stephanie Bowen](#), Steven Nelsen, Jose Aparicio). Discussed polling has started today on the newest projected bond tax impacts. Discussed the community bond planning meeting.

10/3/2022 - Bond Leadership Team Meeting (Kara Flath, [Carolyn Bernal](#), [Liz Manser](#), Jeremy Wright, [Stephanie Bowen](#), Steven Nelsen, Maggie Simich and Ben Patinkin (polling))
The group discussed the timeline and need for polling data for the next community meeting. The final taxable value numbers are not finalized and to properly poll the community, the taxable data and the financial firm, Piper and Sandler, need the data to process the estimated cost per thousand impact. Therefore, the community bond planning meetings need to be rescheduled from October to November 2nd. This should give enough time to poll.

9/21/2022 - Community Bond Planning Meeting #2

9/8/2022 - District Bond Planning Meeting (Kara Flath, [Liz Manser](#), [Carolyn Bernal](#), [Kimberly Tyskiewicz](#), [Steve Nelsen](#), Douglas Rice, [Ajay Rundell](#), [Amy Hampton](#), Luke Vieira, Ryan LaDouceur, [Kurt Evans](#), [Sandra Harris](#), [Stephanie Bowen](#), Phil Williams, Mairead Beane Kelley, Lauren Merklin, Elizabeth Rosmiller, Julie Gurczynski)

Discuss the different price point options, and what discussion will be at the September 21st Community Bond Planning Committee.

9/6/2022 - Bond Leadership Team Meeting ([Carolyn Bernal](#), [Kara Flath](#), [Steve Nelsen](#) Jeremy Wright, Stephanie Bowen)

Discuss the September 8th District Leadership Bond Meeting. September 21st Community Bond Planning Committee.

8/29/2022 - Bond Leadership Team Meeting (Jose Aparicio, [Carolyn Bernal](#), [Kara Flath](#), [Steve Nelsen](#) Jeremy Wright, Alec Holser, Stephanie Bowen)

Discuss the September 8th District Leadership Bond Meeting. September 21st Community Bond Planning Committee.

8/15/2022 - Bond Leadership Team Meeting (Jose Aparicio, [Carolyn Bernal](#), [Kara Flath](#), [Liz Manser](#), [Steve Nelsen](#))

Reviewed preliminary cost options and discussed if the Community Bond Planning Meeting should occur without up to date polling data. Might be good to discuss usage and review the numbers with the committee. Updated taxable values will not be available until October 1st.

7/18/2022 - Bond Leadership Team Meeting (Jose Aparicio, [Carolyn Bernal](#), [Kara Flath](#), [Liz Manser](#), [Steve Nelsen](#))

Need any final numbers by August 15th to poll for the September community meeting. Kara will email Jill Amery to find out any updated taxable value information. Costs will be affected by sidewalks and other city requirements. Need to get clarification on what is required for more accurate costs. The district will contract for \$5,000 with JMB CONSULTING GROUP LLC Construction Consultants to refine construction costs. The group discussed what options would be available for The Dalles High School if the highschool was built at Wahonka.

7/14/2022 - Kara emailed the Community Bond Planning Committee a link to the website page for bond planning which includes the documents from the community meeting.

6/16/2022 - District Bond Planning Meeting (Kara Flath, [Liz Manser](#), [Carolyn Bernal](#), [Kimberly Tyskiewicz](#), [Steve Nelsen](#), Douglas Rice, [Ajay Rundell](#), [Amy Hampton](#), Carol Dowsett, [Kurt Evans](#), [Sandra Harris](#), [Stephanie Bowen](#), [Theresa Peters](#))

Discussed information from the community bond planning meeting on 6/1/2022.

6/6/2022 - Bond Leadership Team Meeting (Jose Aparicio, [Carolyn Bernal](#), [Kara Flath](#), [Liz Manser](#), [Steve Nelsen](#), [Jeremy Wright](#), Alex Holser)

Need to have more energy and data to review. We need to verify tax data before polling.

Requesting information from the county. Need to narrow down building needs: capacity, parking spots, and student counts.

6/2/2022 - The Dalles Chamber of Commerce Government Affairs - Round Table (Stephanie Bowen)

6/1/2022 - Community Bond Planning Meeting

5/19/2022 - Bond Planning Committee Meeting (District Wide) (Kara Flath, [Liz Manser](#), [Alec Holser](#), [Jose Aparicio](#), Steven Nelsen, [Ajay Rundell](#), [Amy Hampton](#), Carol Dowsett, [Carolyn Bernal](#), [Dottie Ray](#), [Douglas Rice](#), [Kimberly Tyskiewicz](#), [Sandra Harris](#), [Stephanie Bowen](#), [Theresa Peters](#), Kurt Evans)

Discussed calendar and timeline. work with high school replacement. Recapped the small group feedback from the last workshop with the Bond Planning Committee.

5/19/2022 - KODL Radio discussion about bond planning and general update of plans. (Al Winn, [Kara Flath](#), [Carolyn Bernal](#), Kimberly Tyszkiewicz)

5/9/2022 - Bond Leadership Team Meeting

(Jose Aparicio, [Carolyn Bernal](#), [Stephanie Bowen](#), [Kara Flath](#), [Liz Manser](#), Steven Nelson, [Jeremy Wright](#)). Reviewed the initial Community Advisory Committee staff, community partners request, and community members who applied. (Currently 6 applicants). Need to invite student representatives.

Complete the first polling before September 21st, but try to get updated tax roll numbers will look like to have an accurate price point poll. Need a week to run an analysis of data.

Need to set up a meeting with Doug Rice, [Kara Flath](#), and [Liz Manser](#) to discuss Essential Enhancements and Improvements.

Need to figure out how to plan for what to do with the existing TDHS if we build a new highschool.

5/5/2022 - Media Inquiry, CCC News. RE: Community Bond Planning Committee and facility ages.

5/2/2022 - Community Bond Planning Committee Media Release. District website & social media announcement.

Remind message sent to all D21 Parents.

4/28/22 - Bond Planning Committee Meeting #2

(Steve Nelsen, [Carolyn Bernal](#), [Alec Holser](#), [Jose Aparicio](#), [Liz Manser](#), [Stephanie Bowen](#), Douglas Rice, Carol Dowsett, [Kimberly Tyskiewicz](#), Theresa Peters, [Sandra Harris](#), Billy Brost, [Amy Hampton](#), [Kurt Evans](#), Dottie Ray)

Discussed CAC meetings and schedule. Please see OPSIS notes.

4/25/22 - Bond Leadership Team Meeting

(Steve Nelsen, [Carolyn Bernal](#), Alec Holser, Jose Aparicio) Discussed the community bond planning timeline and who we should invite. Kara will finish the application document to be ready to go out this Thursday before or after the board meeting. Looking at holding the meeting June 1st at TDMS from 6:00 - 8:00pm. Tentative dates 9/21/22 at Wahtonka, and 10/19/22 at TDHS.

4/11/22 - Bond Leadership Team Meeting

(Steve Nelsen, [Liz Manser](#), [Carolyn Bernal](#), Jeremy Wright, Alec Holser) Discussed the path forward in polling the community and gauging interest from the community on what the community sees as a priority and what is realistic. Discussed general timelines.

3/29/22 - Bond Leadership Team Meeting

(Steve Nelsen, [Liz Manser](#), [Carolyn Bernal](#), [Jose Aparicio](#)) Discussed first community meetings: plan is TDMS, Wahtonka, and then TDHS for locations. Kara will prepare the application for community members. Discussed future meetings with Doug, Kara, and Liz to discuss the facilities report.

3/14/22 - Bond Leadership Team Meeting

(Steve Nelsen, [Liz Manser](#), [Carolyn Bernal](#), [Jose Aparicio](#), Alec Holser) Met with DHE and TDHS. Will meet with the rest this week: CWE, CES, TDMS. Discussed Thursday all bond planning committee (BPC) meeting and agenda.

3/08/22 - Lions Club

(Kara Flath, [Carolyn Bernal](#), Billy Brost) Met with Lions Club Members and discussed the general school district and bond process. Requested feedback. Feedback included discussion of remodeling high school instead of replacing high school. Note: This did not apply to Wahtonka.

3/02/22 - Rotary Club

(Kara Flath, [Carolyn Bernal](#)) Met with Rotary Club Members and discussed the general school district and bond process.

2/18/22 - Wright Public Affairs

(Jeremy Wright, [Jose Aparicio](#), [Carolyn Bernal](#), [Kara Flath](#)) Discussed the last bond process and pros and cons. Discussed what a PR firm can do for the district. Key takeaways from last bond and suggestions for upcoming bond:

- D21 did not go through bond development process
- Bond was presented to the community without any pre bond work.
- PAC did not get off the ground.
- Get a PR firm on board early, if using one.
- Need bond members who are the critics and advocates
- PR firm could poll the community to see what is acceptable and could potentially pass.

2022 - 2023 Bond Planning Notes

- PR firm helps with bond language for distribution materials and election language.
- 2018 did not have community support as it was written

2/14/22 - Bond Leadership Team Meeting

(Steve Nelsen, [Liz Manser](#), [Alec Holser](#), [Kara Flath](#), [Carolyn Bernal](#), [Jose Aparicio](#)) Discussed getting the Bond Planning Committee commitment by the next meeting. Went over committee structures.

1/31/22 - Bond Leadership Team Meeting

(Steve Nelsen, [Liz Manser](#), [Alec Holser](#), Carol Samuels, Audrey Zhao, [Carolyn Bernal](#), [Jose Aparicio](#)). Discussed Bond Oversight Committee structure. Historical bonds - D21 was approved for a new middle school in 2003, failed local option tax in 2015, and failed bond in 2018. Need to complete committee structure for Bond Oversight, Bond Leadership, Bond Planning, and Community Advisory Committee. Shared diagram of committees.

1/18/22 - Signed Contract with OPSIS, Phase I cost \$10,000, Phase II cost \$25,000 (May not finish before end of FY, so balance of contract FY 2023 (Total contract \$100,000)

12/21/21 - County Meeting with Piper & Sandler

Met with the county to discuss bond planning processes and improvements from the last bond. (Tyler Stone, Jill Amery, Carolyn Bernal, Jose Aparicio). Recommendations included:

- Do not guarantee a cost per \$1,000, we cannot guarantee.
- Have town hall meetings similar to South Wasco County.
- Educate the community about how taxes work.
- Talk with major taxing jurisdictions in the county: clubs, churches, larger employers, city council, county commissioners.
- Coordinate information flow with the county so we all say the same thing.
- Train the school board on how the tax system works.

12/06/21 - Piper & Sandler contract signed. No cost unless bond is passed.

12/09/21 - OPSIS Initial Meeting

Met with OPSIS Architecture to discuss bond planning and how OPSIS could assist the district. (Steve Nelson, Kara Flath, [Jose Aparicio](#), [Carolyn Bernal](#))

11/29/21 - Piper and Sandler

Met with Piper & Sandler about pre-bond planning to discuss the previous bond process and changes we should make. Carol Samuels (Piper & Sandler), Kara Flath, Dr. Carolyn Bernal, [Jose Aparicio](#), and Audrey Zhao (Piper & Sandler).

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2023 Expenditure Status Report For the month ending December 31st, 2022

| DESCRIPTION | Budget | Year to Date | Encumbrances | Balance | % Budget Expended |
|---|-------------------|-------------------|-------------------|------------------|-------------------|
| 100 General Fund | | | | | |
| 1000 - Instruction | 21,596,297 | 8,609,069 | 13,244,975 | (257,747) | 39.86% |
| 2000 - Support Services | 14,589,358 | 6,764,337 | 6,726,149 | 1,098,872 | 46.36% |
| 5000 - Debt Service & Fund Transfers | 870,000 | 870,000 | - | - | 100.00% |
| 6000 - Contingency | - | - | - | - | 0.00% |
| 7000 - Unappropriated Ending Fund Balance | 501,764 | - | - | 501,764 | 0.00% |
| Totals | 37,557,419 | 16,243,406 | 19,971,124 | 1,342,889 | 43.25% |
| 210 - Federal Programs Fund | | | | | |
| 1000 - Instruction | 3,722,792 | 849,413 | 1,047,816 | 1,825,563 | 22.82% |
| 2000 - Support Services | 912,396 | 571,032 | 247,055 | 94,309 | 62.59% |
| 3000 - Enterprise & Community Services | 21,075 | 55,573 | - | (34,498) | 263.69% |
| 4000 - Capital Outlay | 66,757 | 111,828 | - | (45,071) | 167.52% |
| 7000 - Unappropriated Ending Fund Balance | 4,495,531 | - | - | 4,495,531 | 0.00% |
| Totals | 9,218,551 | 1,587,846 | 1,294,871 | 6,335,834 | 17.22% |
| 220 - State Grant Funds | | | | | |
| 1000 - Instruction | 3,108,881 | 1,252,375 | 847,613 | 1,008,893 | 40.28% |
| 2000 - Support Services | 2,029,658 | 733,426 | 931,428 | 364,804 | 36.14% |
| 3000 - Enterprise & Community Services | 15,000 | 41,589 | - | (26,589) | 277.26% |
| 4000 - Capital Outlay | - | 2,900 | - | (2,900) | 0.00% |
| 7000 - Unappropriated Ending Fund Balance | 100,000 | - | - | 100,000 | 0.00% |
| Totals | 5,253,539 | 2,030,290 | 1,779,041 | 1,444,208 | 38.65% |
| 230 - Local Grants | | | | | |
| 1000 - Instruction | 53,300 | 3,897 | - | 49,403 | 7.31% |
| 2000 - Support Services | 43,045 | 41,304 | 241 | 1,500 | 95.96% |
| 3000 - Enterprise & Community Services | 634,241 | 217,640 | 127,086 | 289,515 | 34.32% |
| Totals | 730,586 | 262,841 | 127,327 | 340,418 | 35.98% |
| 240 - Vocational Education Fund | | | | | |
| 1000 - Instruction | 46,009 | 3,224 | 45,625 | (2,840) | 7.01% |
| Totals | 46,009 | 3,224 | 45,625 | (2,840) | 7.01% |
| 242 - Enterprise Zone Funds | | | | | |
| 1000 - Instruction | - | - | - | - | - |
| 2000 - Support Services | 442,000 | - | 17,794 | 424,206 | 0.00% |
| 4000 - Capital Outlay | - | 37,552 | - | (37,552) | 0.00% |
| Totals | 442,000 | 37,552 | 17,794 | 386,654 | 8.50% |
| 250 Nutrition Services Fund | | | | | |
| 3000 - Enterprise & Community Services | 1,512,823 | 575,680 | 505,491 | 683,006 | 38.05% |
| Totals | 1,512,823 | 575,680 | 505,491 | 683,006 | 38.05% |
| 285 Technology Fund | | | | | |
| 2000 - Support Services | 176,031 | 180,812 | 16,534 | (21,315) | 102.72% |
| 7000 - Unappropriated Ending Fund Balance | - | - | - | - | 0.00% |
| Totals | 176,031 | 180,812 | 16,534 | (21,315) | 102.72% |
| 290 - Student Body Funds | | | | | |
| 1000 - Instruction | 285,000 | - | - | 285,000 | 0.00% |
| 2000 - Support Services | 1,250 | - | - | 1,250 | 0.00% |
| 7000 - Unappropriated Ending Fund Balance | 229,231 | - | - | 229,231 | 0.00% |
| Totals | 515,481 | - | - | 515,481 | 0.00% |

| DESCRIPTION | Budget | Year to Date | Encumbrances | Balance | % Budget Expended |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 292 - Textbook Replacement Fund | | | | | |
| 1000 - Instruction | 755,000 | 523,144 | 23,934 | 207,922 | 69.29% |
| 2000 - Support Services | - | 6,386 | - | (6,386) | 0.00% |
| 7000 - Unappropriated Ending Fund Balance | 380,880 | - | - | 380,880 | 0.00% |
| Totals | 1,135,880 | 529,530 | 23,934 | 582,416 | 46.62% |
| 295 - Bus Replacement Fund | | | | | |
| 2000 - Support Services | 591,718 | 446,634 | - | 145,084 | 75.48% |
| 3000 - Enterprise & Community Services | 163,568 | 81,380 | - | 82,188 | 49.75% |
| Totals | 755,286 | 528,014 | - | 227,272 | 69.91% |
| 298 - Vehicle Replacement Fund | | | | | |
| 2000 - Support Services | 56,100 | 43,585 | - | 12,515 | 77.69% |
| Totals | 56,100 | 43,585 | - | 12,515 | 77.69% |
| 303 - OSBA PERS Bonds | | | | | |
| 5000 - Debt Service & Fund Transfers | 1,837,230 | 226,115 | - | 1,611,115 | 12.31% |
| 7000 - Unappropriated Ending Fund Balance | - | - | - | - | 0.00% |
| Totals | 1,837,230 | 226,115 | - | 1,611,115 | 12.31% |
| 304 - Full Faith & Credit Obligation | | | | | |
| 5000 - Debt Service & Fund Transfers | 379,363 | 79,681 | - | 299,682 | 21.00% |
| 7000 - Unappropriated Ending Fund Balance | - | - | - | - | 0.00% |
| Totals | 379,363 | 79,681 | - | 299,682 | 21.00% |
| 401 - Capital Improvements | | | | | |
| 2000 - Support Services | 91,000 | - | - | 91,000 | 0.00% |
| 4000 - Capital Outlay | 60,000 | - | - | 60,000 | 0.00% |
| Totals | 151,000 | - | - | 151,000 | 0.00% |
| Total All Funds | 59,767,298 | 22,328,576 | 23,781,741 | 13,908,335 | 37.36% |

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2023 Expenditure Status Report

For the month ending December 31st, 2022

| Balance Sheet | General Fund | State Special Revenues | Nutrition Services | Technology Fund | Student Body Funds** | Replacement Funds | Debt Service Funds | Capital Projects | District Fund Totals | **Totals |
|---------------|--------------|------------------------|--------------------|-----------------|----------------------|-------------------|--------------------|------------------|----------------------|----------|
|---------------|--------------|------------------------|--------------------|-----------------|----------------------|-------------------|--------------------|------------------|----------------------|----------|

| ASSETS: | | | | | | | | | | |
|---------------------------|-------------------|------------------|----------------|---------------|----------------|---------------|------------------|---------------|-------------------|-------------------|
| Cash & Investments | 9,610,193 | (1,028,331) | 135,723 | 32,255 | 361,923 | 28,533 | 1,252,835 | 47,943 | 10,079,151 | 10,441,074 |
| Accounts Receivable | 777,406 | 382,336 | 1,221 | | | | | | 1,160,963 | 1,160,963 |
| Inventory/Prepaid expense | 419,025 | - | 8,544 | | | | | | 427,569 | 427,569 |
| Total Assets | 10,806,624 | (645,995) | 145,488 | 32,255 | 361,923 | 28,533 | 1,252,835 | 47,943 | 11,667,683 | 12,029,606 |

| LIABILITIES: | | | | | | | | | | |
|--------------------------|----------------|----------|--------------|----------|----------|----------|----------|----------|----------------|----------------|
| Accounts Payable | 235 | - | - | - | | - | | | 235 | 235 |
| Payroll Liabilities | 332,987 | - | - | | | | | | 332,987 | 332,987 |
| Deferred Revenue | 416,123 | - | 9,610 | | | | | | 425,733 | 425,733 |
| Total Liabilities | 749,345 | - | 9,610 | - | - | - | - | - | 758,955 | 758,955 |

| FUND BALANCE: | | | | | | | | | | |
|---------------------------|-------------------|------------------|----------------|---------------|----------------|---------------|------------------|---------------|-------------------|-------------------|
| Total Fund Balance | 10,057,279 | (645,995) | 135,878 | 32,255 | 361,923 | 28,533 | 1,252,835 | 47,943 | 10,908,728 | 11,270,651 |

| Revenues & Expenditures: 2022-23 Year to Date | | | | | | | | | | |
|---|-------------------|------------------|----------------|---------------|----------------|---------------|------------------|---------------|-------------------|-------------------|
| Beginning Fund Balance | 1,119,091 | 372,075 | 281,689 | 112,836 | 361,923 | 588,078 | 15,752 | 24,158 | 2,513,679 | 2,875,602 |
| Year to Date Revenues | 25,181,594 | 2,903,683 | 429,869 | 100,231 | - | 541,584 | 1,542,879 | 23,785 | 30,723,625 | 30,723,625 |
| Year to Date Expenditures | 16,243,406 | 3,921,753 | 575,680 | 180,812 | - | 1,101,129 | 305,796 | - | 22,328,576 | 22,328,576 |
| Year to Date Net Income (Loss) | 8,938,188 | (1,018,070) | (145,811) | (80,581) | - | (559,545) | 1,237,083 | 23,785 | 8,395,049 | 8,395,049 |
| Ending Fund Balance | 10,057,279 | (645,995) | 135,878 | 32,255 | 361,923 | 28,533 | 1,252,835 | 47,943 | 10,908,728 | 11,270,651 |

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2023 Expenditure Status Report

For the month ending December 31st, 2022

| 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 | \$ 1,119,091 | \$37,557,419 | \$25,181,594 | 67.05% | \$35,728,549 | \$ 37,557,419 | \$16,243,406 | \$ 19,971,124 | \$ 36,214,530 | 43.25% | \$ 8,938,188 | \$ 633,110 |
| 210 - FEDERAL PROGRAMS | \$ 39,546 | \$ 9,218,551 | \$ 536,955 | 5.82% | \$ 2,884,853 | \$ 9,218,551 | \$ 1,587,846 | \$ 1,294,871 | \$ 2,882,717 | 17.22% | \$ (1,050,891) | \$ 41,682 |
| 220 - STATE GRANTS | \$ 74,106 | \$ 5,253,539 | \$ 2,330,377 | 44.36% | \$ 4,145,247 | \$ 5,253,539 | \$ 2,030,290 | \$ 1,779,041 | \$ 3,809,331 | 38.65% | \$ 300,087 | \$ 410,022 |
| 230 - LOCAL GRANT PROGRAMS | \$ 121,143 | \$ 730,586 | \$ 35,984 | 4.93% | \$ 514,595 | \$ 730,586 | \$ 262,842 | \$ 127,327 | \$ 390,169 | 35.98% | \$ (226,858) | \$ 245,569 |
| 240 - VOCATIONAL EDUCATION FUND | \$ 45,905 | \$ 46,009 | \$ 367 | 0.80% | \$ 733 | \$ 46,009 | \$ 3,224 | \$ 45,625 | \$ 48,849 | 7.01% | \$ (2,857) | \$ (2,211) |
| 242 - ENTERPRISE ZONE PROJ FUND | \$ 91,375 | \$ 442,000 | \$ - | 0.00% | \$ 240,000 | \$ 442,000 | \$ 37,552 | \$ 17,794 | \$ 37,552 | 8.50% | \$ (37,552) | \$ 293,823 |
| 250 - NUTRITION SERVICES | \$ 281,689 | \$ 1,512,823 | \$ 429,869 | 28.42% | \$ 1,654,522 | \$ 1,512,823 | \$ 575,680 | \$ 505,491 | \$ 1,081,170 | 38.05% | \$ (145,811) | \$ 855,041 |
| 285 - TECHNOLOGY & EQUIPMENT | \$ 112,836 | \$ 176,031 | \$ 100,231 | 56.94% | \$ 100,231 | \$ 176,031 | \$ 180,812 | \$ 16,534 | \$ 197,346 | 102.72% | \$ (80,581) | \$ 15,721 |
| 290 - STUDENT BODY ACCOUNT | \$ 361,923 | \$ 515,481 | \$ - | 0.00% | \$ 229,647 | \$ 515,481 | \$ - | \$ - | \$ 215,733 | 0.00% | \$ - | \$ 375,837 |
| 292 - TEXTBOOK REPLACEMENT FUND | \$ 433,559 | \$ 1,135,880 | \$ 382,945 | 33.71% | \$ 385,391 | \$ 1,135,880 | \$ 529,530 | \$ 23,934 | \$ 553,464 | 46.62% | \$ (146,585) | \$ 265,486 |
| 295 - BUS REPLACEMENT | \$ 89,120 | \$ 755,286 | \$ 158,158 | 20.94% | \$ 515,830 | \$ 755,286 | \$ 528,014 | \$ - | \$ 610,202 | 69.91% | \$ (369,856) | \$ (5,252) |
| 298 - VEHICLE REPLACEMENT | \$ 65,399 | \$ 56,100 | \$ 480 | 0.86% | \$ 961 | \$ 56,100 | \$ 43,585 | \$ - | \$ 43,585 | 77.69% | \$ (43,105) | \$ 22,775 |
| 303 - OSBA PERS BONDS | \$ 98 | \$ 1,837,230 | \$ 1,163,516 | 63.33% | \$ 1,837,130 | \$ 1,837,230 | \$ 226,115 | \$ - | \$ 1,837,230 | 12.31% | \$ 937,401 | \$ (2) |
| 304 - FULL FAITH & CREDIT OBLIG | \$ 15,654 | \$ 379,363 | \$ 379,363 | 100.00% | \$ 379,363 | \$ 379,363 | \$ 79,681 | \$ - | \$ 379,363 | 21.00% | \$ 299,682 | \$ 15,654 |
| 401 - CAPITAL PROJECTS | \$ 24,158 | \$ 151,000 | \$ 23,785 | 0.00% | \$ 30,421 | \$ 151,000 | \$ - | \$ - | \$ - | 0.00% | \$ 23,785 | \$ 54,579 |
| Total All Funds | \$2,875,602 | \$59,767,298 | \$30,723,624 | 51.41% | \$48,647,473 | \$ 59,767,298 | \$22,328,577 | \$ 23,781,741 | \$ 48,301,241 | 37.36% | \$ 8,395,047 | \$ 3,221,834 |

NORTH WASCO COUNTY SCHOOL DISTRICT

Federal Relief Funds

For the month ending December 31st, 2022

| ESSER (CARES Act) | | \$760,676.15 | Period: 03/13/2020 - 09/30/2022 | | |
|---|---------------------|-----------------------------|--|---------------------|----------------|
| ACCOUNT TITLE | Budget | FY 2021 Expenditures | FY 2022 Budgeted | Total | Balance |
| ESSER District | \$664,755.15 | | | \$665,077.05 | (\$321.90) |
| *Staffing (5 Staff plus blue print teams) | | \$648,548.05 | \$0.00 | | |
| Computers & Distance Learning Programs | | \$15,029.00 | | | |
| Professional Development (COSA) | | \$1,500.00 | | | |
| ESSER LTCT/JDEP | \$402.00 | \$402.00 | | \$402.00 | \$0.00 |
| ESSER Mosier | \$57,455.00 | \$57,455.30 | \$0.00 | \$57,455.30 | (\$0.30) |
| ESSER Cares Act (St.Marys) | \$14,364.00 | \$14,041.80 | \$0.00 | \$14,041.80 | \$322.20 |
| ESSER Riverbend | \$23,700.00 | \$23,700.00 | \$0.00 | \$23,700.00 | \$0.00 |
| Totals | \$760,676.15 | \$760,676.15 | \$0.00 | \$760,676.15 | \$0.00 |

| ESSER (CARES CDL GEER Funds) | | \$166,339.42 | Period: 07/01/2020 - 04/31/2021 | | |
|--|---------------------|-----------------------------|--|----------------|------------|
| ACCOUNT TITLE | Budget | FY 2021 Expenditures | Total | Balance | |
| CDL - District | \$146,043.42 | | \$145,924.35 | \$119.07 | |
| Distance Learning Software (Acellus, ect) | | \$58,260.31 | | | |
| Communications to Family/Parents | | \$3,875.00 | | | |
| Student Technology (Chromebook, hotspots, ect) | | \$79,968.63 | | | |
| Indirect Costs | | \$3,820.41 | | | |
| CDL - Mosier | \$10,569.00 | \$10,569.57 | \$10,569.57 | | (\$0.57) |
| CDL - St.Marys | \$7,817.00 | \$7,935.50 | \$7,935.50 | | (\$118.50) |
| CDL - Riverbend | \$1,910.00 | \$1,910.00 | \$1,910.00 | | \$0.00 |
| Totals | \$166,339.42 | \$166,339.42 | \$166,339.42 | \$0.00 | |

| ESSER II (CRRSA) Funds | | \$2,988,063.00 | Period: 03/13/2020 - 09/30/2023 | | | | | |
|--|-----------------------|-----------------------------|--|-------------------------|--|-------------------------|--------------------|-------------------------------|
| ACCOUNT TITLE | Budget | FY 2021 Expenditures | FY 2022 Expended | FY 2023 Budgeted | FY 2023 Expended and Encumbered | FY 2024 Budgeted | Total | FY 2024 - 2025 Balance |
| ESSER 2 District | \$2,791,630.40 | | | | | | \$0.00 | \$2,791,630 |
| Staffing | | | \$396,145 | | \$84,521 | | \$480,666.00 | (\$480,666) |
| APU /Fans | | \$208,570.10 | \$102,943 | | | | \$311,513.10 | (\$311,513) |
| Communications to Family/Parents | | \$3,487.50 | | | | | \$3,487.50 | (\$3,488) |
| PPE - Dividers, masks, ect | | \$9,638.35 | \$53,743 | | | | \$63,381.35 | (\$63,381) |
| *Student Technology (Chromebook, Acellus, ect) | | \$289,619.53 | \$952,372 | | \$282,315 | | \$1,524,306.53 | (\$1,524,307) |
| Band Supply Students | | | \$62,481 | | \$0 | | \$62,481.00 | (\$62,481) |
| Portables, Miscellaneous COVID Items | | \$21,934.00 | \$121,124 | | \$29,100 | | \$172,158.00 | (\$172,158) |
| Professional Development | | | | | | | \$0.00 | \$0 |
| Food Service/Cafeteria Items | | | \$51,225 | | | | \$51,225.00 | (\$51,225) |
| Expanded Health Services | | | \$37,800 | | | | \$37,800.00 | (\$37,800) |
| Transportation Program | | | \$8,436 | | | | \$8,436.00 | (\$8,436) |
| Indirects | | \$15,090.96 | \$51,625 | | \$9,459 | | \$76,174.96 | (\$76,175) |
| ESSER 2 Mosier | \$196,432.87 | | \$68,374 | | | | \$68,374.00 | \$128,059 |
| ESSER 2 Riverbend | | | | | | | \$0.00 | \$0 |
| ESSER 2 JDEP Funds | \$40,000.00 | | \$6,110 | | \$67 | | \$6,177.00 | \$33,823 |
| Totals | \$3,028,063.27 | \$548,340.44 | \$1,912,378 | \$0 | \$405,462 | \$0 | \$2,866,180 | \$161,882 |

| ESSER III (ARP Act) Funds | | \$6,710,765.64 | Period: 03/13/2020 - 09/30/2024 | | | | | |
|-----------------------------------|--------------------|-----------------------------|--|-------------------------|--|-------------------------|--------------------|-------------------------------|
| ACCOUNT TITLE | Budget | FY 2021 Expenditures | FY 2022 Expended | FY 2023 Budgeted | FY 2023 Expended and Encumbered | FY 2024 Budgeted | Total | FY 2024 - 2025 Balance |
| ESSER 3 District | \$6,274,002.61 | | | | | | \$0 | \$6,274,003 |
| Staffing | | | | | \$251,774 | | \$251,774 | (\$251,774) |
| Technology/Distance Learning | | | | | \$148,770 | | \$148,770 | (\$148,770) |
| Unfinished Learning | | | | | | | \$0 | \$0 |
| Summer Programs | | \$23,127.16 | \$140,983 | | \$109,745 | | \$273,855 | (\$273,855) |
| Summer Program - Refrigerated Van | | | \$11,531 | | | | \$11,531 | (\$11,531) |
| TDHS Pavilion/Maintenance | | | \$109,905 | | \$167,097 | | \$277,002 | (\$277,002) |
| Supplies/Maintenance | | | | | \$16,481 | | \$16,481 | (\$16,481) |
| Health Services | | | | | \$23,912 | | \$23,912 | (\$23,912) |
| Indirects | | | \$7,295 | | \$2,094 | | \$9,389 | (\$9,389) |
| ESSER 3 Mosier | \$441,469.73 | | | | \$68,045 | | \$68,045 | \$373,425 |
| ESSER 3 Riverbend | | | | | | | \$0 | \$0 |
| Totals | \$6,715,472 | \$23,127 | \$269,714 | \$0 | \$787,918 | \$0 | \$1,080,759 | \$5,634,714 |

| | | | | | | | | |
|---------------|---------------------------|-----------------------------|---------------------------|-----------------------|--|-----------------------|-----------------------|----------------------------------|
| Totals | \$10,670,550.84 | \$1,498,483.01 | \$2,182,092 | \$0 | \$1,193,380 | \$0 | \$4,873,955 | \$5,295,112 |
| | Total Grant Budget | FY 2021 Expenditures | FY 22 Expenditures | FY 2023 Budget | FY 2023 Expended and Encumbered | FY 2024 Budget | Total Expended | Balance of District Funds |

Mosier Funds \$501,484



North Wasco County School District

School Year 2022 – 2023, December Financial Summary

FY 2023:

Currently, the general fund balance is \$10 M, which is still an early report of expenditures and revenues. Here are the ending balances currently:

| Fund | General Fund | State Special Revenues | Nutrition Services | Technology Fund | Replacement Funds | Debt Service Funds | Capital Projects | District Fund Totals |
|--------------|--------------|------------------------|--------------------|-----------------|-------------------|--------------------|------------------|----------------------|
| Fund Balance | 10,057,279 | (645,995) | 135,878 | 32,255 | 28,533 | 1,252,835 | 47,943 | 10,908,728 |

With the highest property tax collection, the goal is to ensure the revenues are not upside down in the ensuing year. To be more specific, local revenues are part of the state school fund projection. The total local revenue collected this fiscal year will be balanced in next years school fund payment. In order to reduce the reduction amount next year, this years state school fund, the estimated revenue was increased creating a smaller state school fund payment. This is really a net result of revenues; however, long term it will assist with future state revenue reductions when reconciling the revenues.

Projects in the Works and Highlights:

The district has many projects in the works, so it is important for the board and community to know what is on the horizon:

- The district successfully is purchasing a food truck. The cost negotiated was \$55,000 and with the additional re-wrapping, licensing, and any minor adjustments required, the total of cost will be less than \$60,000. The goal is to have the food truck in full swing by early or late Spring.
- The Safe Routes to School Coordinator position is hired and the new incumbent should start by the end of January or early February.
- In addition, the city was awarded for one of the Safe Routes to School construction projects. The district agreed to supplement half of the required match and half paid by the city. The start date of the project is yet to be determined, but this will be a project near Chenowith Elementary to assist students will walking to school safely.
- In collaboration with ZCS, seismic grants were submitted for Chenowith Elementary and Colonel Wright Elementary schools.
- In collaboration with Energy Trust of Oregon, the district will be submitting a grant project for energy savings projects. This project is estimated to be several million dollars and requires a 5% match which Energy Trust of Oregon will assist with covering. This is part of the US Department of Energy Renew America Schools grants.

- REMINDER: All school board members will be required to complete the ethics reporting filing, (Statement of Economic Impact SEI), with the state. Emails should be in each of your school district emails to complete the signup process. This was a legislative requirement and changed this year.

School District Property Discussions:

The district is working on using school district properties efficiently and being a good steward of resources, which also includes accounting for future district expansions. In doing so, there is discussion of a few properties and possible actions:

- There is approximately 100 acres near the veterans home. The district is looking at the feasibility of placing 65 of those acres, already surplus by the school board, on the market for economic development.
- There is also a need for early learning programs for 0-4 age youth. The district is collaborating with the Columbia Gorge Community College and the Columbia Gorge Education Service District on possible solutions which includes district property such as Chenoweth Middle School, which has been used for athletics since the merging of the two districts.
- The Facilities Advisory Committee information will be released by the next board meeting in February. People interested in participating will have an opportunity to apply through an application process.

Athletics Corner:

- Congratulations goes to two of our athletes from the Fall season, junior Amyrah Hill, who was selected 4A Second Team All-State Soccer, and senior Kennedy Abbas, who was also selected 4A Second Team All-State for Volleyball. Congratulations ladies! Way to represent the programs!
- Middle school cheer was launched at TDMS.
- Basketball, swimming, wrestling, cheerleading, and skiing are all in full swing. See the website for more information and game schedules.

Facilities Corner:

- Facilities staff have undergone another restructure. Supervision and management of staff is now under Dan Ezelle, a long time district employee. He has the respect of all facilities staff and will no doubt thrive as the Districts Facilities Director of Operations and Management.
- The Sodexo contract is still on-going as the purchasing power of the company is more than the district can leverage. In addition, the Sodexo employee will now be in a consultant role and be the Building Planning and Management Director helping with larger construction projects and prioritizing and leading larger scale projects.
- Night custodian staff shortages are causing challenges and requiring facilities to request assistance from teachers putting up chairs at night. Currently need more substitute staff to assist when staff are out sick or on vacation.
- Local contractor went through all D21 building roofs and made general repairs to prevent any further leakage issues. Roofs are past the normal life cycle, some worse than others.

Nutrition Corner:

- The final touches are in place for the Future Chef competition for this March. Guest taste judges are in place and students are to submit a recipe by January 25th to be entered into the competition. The theme is a “Fruit or Vegetable Side Dish”.
- The nutrition director is working with the local health department to ensure the new food truck will be licensed and ready to go by Spring.

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



North Wasco County School District Technology Status Report

December 2022

This report is designed to summarize the status of the Technology Department and act as an overview on license inventory.

Updates

We hope everyone had a wonderful holiday break and Happy New Year! We have some projects that we have been working on and some upcoming projects you should all be aware of.

- Battery backups in each wiring closet
 - There are a few wiring closets at the middle school that were waiting for some electrical work to be done in order to install some higher capacity battery backups. The electrical is now done, and we plan to install those remaining battery backups soon.
- Upcoming maintenance window, Friday, January 6, 2023 - starting at 10 PM and finishing by midnight.
 - We will be performing firmware updates on the firewalls, so there will be interruptions to internet connectivity during that time.
 - We will also be performing firmware updates on the routers at each building and there will be interruptions to network and internet connectivity during that time.
- Future E-Rate projects
 - Our team is developing a few e-rate projects for North Wasco, Mosier Community School, and the ESD Consortium. We have worked to get the requirements in place, develop diagrams, and draft initial cost estimates. We have met with North Wasco and Mosier Community School to outline the details of the projects. We are now in the process of drafting proposals for these projects and will hopefully get approval to move forward on the projects during the next fiscal year (July 1, 2023 - June 30, 2024).

Software Licensing Information

| Zoom Licenses in Use | Available Licenses |
|----------------------------|---|
| 51 standard, 6 webinar 500 | 210 standard, 3 webinar 500, 2 webinar 1000 |

| Adobe Licenses | Licenses in Use | Available Licenses |
|-------------------------|-----------------|--------------------|
| Creative Cloud All Apps | 234 | 266 |

Helpful Information for staff and faculty

If you have any questions about this report, or requests for more information, please email us at helpdesk@nwasco.k12.or.us or call 541-506-3355, or ext. 3002.

Fun fact!

The first computer ever built was called the ENIAC, and it was completed in 1945. It was a massive machine that took up an entire room, and it was used to perform calculations for the US military. Despite its size and power, it was still slower and less efficient than modern smartphones.

View our Helpdesk ticket stats on the next two pages!



North Wasco County School District

School Year 2022 – 2023, January Enrollment Summary

| School Year 2022 – 2023 | Chenowith | Col. Wright | Dry Hollow | Mosier | TDMS | TDHS | Innovative Academy | MAP Virtual | Total |
|----------------------------|-----------|-------------|------------|--------|------|------|--------------------|-------------|--------------|
| September 15 th | 382 | 291 | 422 | 172 | 555 | 822 | 124 | 83 | 2,851 |
| October 4 th | 385 | 292 | 424 | 173 | 558 | 814 | 118 | 85 | 2,849 |
| November 1 st | 383 | 288 | 423 | 174 | 552 | 798 | 103 | 101 | 2,822 |
| December 1 st | 378 | 285 | 421 | 169 | 550 | 797 | 96 | 90 | 2,786 |
| January 3 rd | 381 | 281 | 415 | 167 | 541 | 795 | 94 | 93 | 2,767 |
| February | | | | | | | | | |
| March | | | | | | | | | |
| April | | | | | | | | | |
| May | | | | | | | | | |
| June | | | | | | | | | |

| | | | | | | | | | |
|----------------|-----|-----|-----|-----|-----|-----|-----|----|-------|
| Average | 382 | 287 | 421 | 171 | 551 | 805 | 107 | 90 | 2,815 |
|----------------|-----|-----|-----|-----|-----|-----|-----|----|-------|

| | | | | | | | | | |
|-------------|-----|-----|-----|-----|-----|-----|----|-----|-------|
| Peak | 385 | 292 | 424 | 174 | 558 | 822 | 33 | 195 | 2,851 |
|-------------|-----|-----|-----|-----|-----|-----|----|-----|-------|

| | | | | | | | | | |
|----------------------------|------------|------------|------------|------------|------------|------------|-----------|------------|--------------|
| Average 2021 - 2022 | 348 | 263 | 437 | 175 | 594 | 754 | 26 | 156 | 2,752 |
| Avg Change 2023-2022 | 17 | 18 | (13) | (8) | (41) | 97 | 74 | (86) | 58 |
| Peak 2021-2022 | 364 | 267 | 444 | 177 | 614 | 801 | 33 | 92 | 2,814 |
| Peak Change 2023-2022 | 21 | 25 | (20) | (3) | (56) | 21 | 0 | 0 | 37 |

| | | | | | | | | | |
|-------------------------|----|-----|------|-----|------|-----|-----|------|------|
| SY 2021-2022 June Count | 17 | 18 | (13) | (8) | (41) | 97 | 74 | (86) | 58 |
| Change Dec to Current | 3 | (4) | (6) | (2) | (9) | (2) | (2) | 3 | (19) |

*Innovations Academy includes former Riverbend Charter School and the adult learning center.

*MAP includes all virtual students. Last year, this was reported K – 8 Virtual and 9 – 12 Virtual.

| Enrollment Summary by Building and Grade as of 1/3/2023 | | | | | | | | | | | | | | |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| School | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Totals |
| Chenowith Elementary | 66 | 73 | 73 | 56 | 54 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 378 |
| Colonel Wright Elementary | 49 | 43 | 53 | 50 | 43 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 285 |
| Dry Hollow Elementary | 69 | 73 | 74 | 63 | 70 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 415 |
| Mosier Community School | 18 | 20 | 14 | 20 | 17 | 17 | 18 | 17 | 26 | 0 | 0 | 0 | 0 | 167 |
| The Dalles High School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 248 | 180 | 190 | 177 | 795 |
| The Dalles Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 175 | 178 | 188 | 0 | 0 | 0 | 0 | 541 |
| Innovations Academy | 0 | 0 | 0 | 0 | 0 | 1 | 13 | 6 | 11 | 12 | 16 | 21 | 14 | 94 |
| MAP Virtual (Innovations) | 1 | 1 | 5 | 1 | 3 | 4 | 4 | 7 | 8 | 10 | 13 | 21 | 15 | 93 |
| Totals | 203 | 210 | 219 | 190 | 187 | 191 | 210 | 208 | 233 | 270 | 209 | 232 | 206 | 2,768 |
| | | | | | | | | | | | | | | |
| 2021-2022 June Totals | 215 | 221 | 194 | 188 | 192 | 205 | 214 | 232 | 243 | 201 | 239 | 192 | 173 | 2,709 |
| Difference 2023 – 2022 | (12) | (11) | 25 | 2 | (5) | (14) | (4) | (24) | (10) | 69 | (30) | 40 | 33 | 59 |
| Previous Month (Oct 2022) | 204 | 214 | 223 | 192 | 186 | 190 | 211 | 212 | 237 | 268 | 212 | 235 | 202 | 2,786 |
| Difference | (1) | (4) | (4) | (2) | 1 | 1 | (1) | (4) | (4) | 2 | (3) | (3) | 4 | (18) |

*Note: The budgeted ADMr is at 2,850, with additional weights of 709.69, which includes Mosier Community School, for a total ADMw of 3,559.69.

Estimated out of country students:

- Chenowith Elementary School – 17
- Colonel Wright Elementary School – 13
- Dry Hollow Elementary School – 14
- The Dalles Middle School – 13
- The Dalles High School – 7
- Innovations Academy (Including MAP) – 0

Of the total 64 students, 51 of the enrollments required a 10-day enrollment drop required by the state. Currently, 34 students have not returned to school as of the date on this report.



North Wasco County School District #21
School District Board of Directors
Board Motion for Action Item

BOARD ACTION

Date: 1.26.23

Action Requested: *Out of State Travel Request – Migrant Education Program*

DISCUSSION

Columbia Gorge Education Service District Migrant Education Program is requesting to take up to 15 Migrant students from The Dalles High School to Washington DC with Close Up Foundation’s Program for New Americans on the week of April 23-April 28, 2023.

The Close Up Program for New Americans helps students understand responsible citizenship with the understanding that textbooks and lectures alone are not enough.

The program will give Migrant high school students the knowledge, skills, and confidence they need to become informed and active citizens of the United States.

It will also give students a practical understanding of U.S. politics and culture by emphasizing communication, collaboration, and leadership with a hands-on, interactive approach to get involved and have a voice in issues important to them. This program addresses a number of Common Core State Standards in English Language Arts, History and Social Studies.

The Close Up program uses the nation’s capital as the classroom, to help students gain a personal connection to the people, places, and events that make this country so unique. Students live and learn among peers from schools nationwide, experience first-hand how the founding documents such as the Constitution and the Declaration of Independence apply to them, and dialog with representatives from Washington’s diverse community of leaders and citizens.

The Close Up Program for New Americans provides high school students the opportunity to see the nation’s capital and actively learn about monuments, policies, Congress, Supreme Court, debates, Library of Congress, governmental functions, and more. Close Up takes care of all of the logistics for the program, provides full-time instructors for students, meetings with Congressional delegation on Capitol Hill, and more. Close Up students do not just learn about the government, they learn how to effectively participate in shaping the policies that shape their lives.

ACTION

I move to approve the Out of State Travel Request from the Columbia Gorge ESD’s Migrant Education Program to take 15 students from The Dalles High School to Washington DC the week of April 23rd – April 28th, 2023 as presented.

Questions about this request should be directed to Jonathan Fost, ESD Program Director, 541.506.2258.

3632 West 10th Street, The Dalles, OR 97058
541-506-3420 Fax 541-298-6018

“The North Wasco County School District is an equal opportunity educator and employer.”

CLOSE UP HIGH SCHOOL PROGRAM - PROGRAMS FOR NEW AMERICANS



SUNDAY

Arrive in Washington
Meet your Close Up Concierge and explore DC with your school

Welcome Dinner

Group Orientation
Meet students from across the country and get to know your Close Up Program Instructor

Introduction Workshop*
What are the biggest issues that we face in our democracy today?

Meet & Greet Social Activity



MONDAY

Founding Documents Activity
Learn about our founding documents and the events and people that led to their creation

National Archives Study Visit**
Explore American history through our nation's most significant documents:

Declaration of Independence
U.S. Constitution
Bill of Rights

Lunch at Smithsonian American History Museum

Thomas Jefferson & George Mason Memorials
Learn about the people behind the Declaration of Independence and the Bill of Rights

Franklin Delano Roosevelt Memorial
Should government take an active role in providing for people's basic needs?

Dinner at DC's Historic Union Station

DC Cultural Event
See a show at a renowned theater or attend a fun cultural event!



TUESDAY

Bill of Rights Workshop
What rights have citizens gained over our 200-year history?

Immigration Seminar
Speak with an expert on immigration policy

Smithsonian Natural History Museum Study Visit and Lunch
Explore the galleries that bring the natural world to life

U.S. Capitol Visit and Orientation
Visit one of the most recognizable symbols of representative democracy in the world

Group Photo

Air Force Memorial Visit
Honor those who have served in the Air Force and get a breathtaking view of the city

Dinner at Pentagon City

Mock Congress Workshop & Simulation
Debate, amend, and vote on the same issues elected representatives are currently considering



WEDNESDAY

Capitol Hill Day
Walk the halls of Congress and get an exclusive look at how our government operates

Meet with your **members of Congress** or their staff

Attend and observe **Congressional Committee Hearings** to see how laws and policies are formed

Explore the **U.S. Capitol Visitor Center and Museum**

Lunch at the Longworth Cafeteria, a **hot spot for Washington insiders**

Visit the **Supreme Court** where many landmark cases are decided

Explore the **Library of Congress**, the largest library in the world, and view the symbolic art and architecture

White House Study Visit and Photo-Op

Dinner at Hotel

Election Workshop
Discuss the role of the executive branch and live the excitement as you elect a president for your program!



THURSDAY

Citizen Action Workshop
What citizen actions are necessary to foster and maintain a vibrant democracy?

Election Reflection Activity
Discuss the results of the mock presidential election and reflect on the motivations of real-world voters

Martin Luther King, Jr. Memorial
How can an ordinary citizen accomplish extraordinary things?

Lunch and University Visit
Explore a DC campus and learn about college life, e.g. George Washington University

War Memorials Study Visit
What do the **WWII, Vietnam, and Korean War Memorials** say about those who have served and sacrificed?

Lincoln Memorial
How does the imagery of the Lincoln Memorial portray his legacy?

U.S. Marine Corps Memorial
Visit the larger-than-life representation honoring our brave servicemen

Final Workshop, Dinner, Banquet and Dance
Enjoy a fun-filled evening with your new friends as you dance the night away!



FRIDAY

Sightsee in Washington
Prior to your departure, spend some more time in the city with your school

Depart for Home

EXTEND YOUR STAY!

Enhance your Close Up experience and spend an extra day in DC! Choose to visit **MOUNT VERNON** in Virginia, George Washington's home, or other iconic sites and exciting neighborhoods in the nation's capital with your school.



* Workshops are small learning communities comprised of students from various states. Each workshop community is led by the same Close Up Program Instructor for the duration of the trip.

** Study Visits led by highly-trained instructors provide unique opportunities to learn using historic sites and institutions as living classrooms.

Sample schedule subject to change.

The Close Up Foundation, in collaboration with teachers, correlated the *Close Up Program for New Americans Program* objectives to your state social studies standards. If you have questions, comments, suggestions, or additions, please contact us at curriculum@closeup.org.

Close Up's balanced, interactive experiential curricula motivate students to become actively involved in their community and government, strengthen their knowledge of the political process, and increase their awareness of national and international issues. The program is designed to promote civic engagement and understanding of the U.S. Federal government. These goals are achieved during experiential learning activities throughout the program, including primary resource seminars; study visits to government institutions and monuments; current issue debates; government simulations, and small group workshops—all led by college educated and professionally trained instructors. The Close Up Program fosters essential citizenship skills such as acquiring and using information, assessing involvement, making decisions, making judgements, communicating, cooperating, promoting interests, and develops critical thinking skills. For more information about our programs, please visit www.CloseUp.org.

Connections between the C3 Framework and the College and Career Readiness (CCR) Anchor Standards: Each strand of the Common Core State Standards for English Language Arts/Literacy is headed by a set of College and Career Readiness (CCR) Anchor Standards that are identical across all grades and content areas, including social studies. The authors of the CS Framework view the literacy skills detailed in the ELA/Literacy Common Core College and Career Readiness (CCR) Anchor Standards as establishing a foundation for inquiry in social studies, and as such all CCR Anchor Standards should be an indispensable part of any state's social studies standards. Many specific CCR Anchor Standards are directly supportive of the CS Framework, while three of these CCR Anchor Standards are vital to social studies inquiry. (Source: C3 Framework for Social Studies State Standards)

The following are corresponding objectives of the *Close Up Program for New Americans Program* to your state's social studies standards:

ENGLISH LANGUAGE ARTS STANDARDS—HISTORY/SOCIAL STUDIES: GRADES 11-12

| Standard | Explanation of Standard | Close Up Program’s Correlation to Standard |
|---|--|---|
| <i>Key Ideas and Details</i> | | |
| CCSS.ELA-LITERACY.RH.11-12.1 | Cite specific textual evidence to support analysis of primary and secondary sources, connecting insights gained from specific details to an understanding of the text as a whole. | During a Congressional simulation students take on the role of a member of the House of Representatives or an issue advocate. Students review current bills and read articles about those bills in order deliberate and debate on them, simulating both committee work and a whole floor debate. In order to be persuasive with their peers they must use pertinent facts and details concisely and logically, while also being aware of substance and style appropriate to purpose, audience and task. |
| CCSS.ELA-LITERACY.RH.11-12.2 | Determine the central ideas or information of a primary or secondary source; provide an accurate summary that makes clear the relationships among the key details and ideas. | Students will examine the Declaration of Independence to evaluate the document and determine what the key reasons were for independence. |
| CCSS.ELA-LITERACY.RH.11-12.3 | Evaluate explanations for actions or events, determine which best accords with textual evidence and where matters are uncertain. | During a visit to the World War II Memorial and the Martin Luther King, Jr. Memorial, students will examine the history and context of citizen action. They will then deliberate about the types of citizen action that qualify as service to the country and begin to think about how to address problems in their home communities. |
| <i>Craft and Structure</i> | | |
| CCSS.ELA-LITERACY.RH.11-12.5 | Analyze in detail how a complex primary source is structured, including how key sentences, paragraphs, and larger portions of the text contribute to the whole. | Students will analyze the Constitution and the Bill of Rights to study the relationship and responsibilities of all three branches of government. |
| CCSS.ELA-LITERACY.RH.11-12.6 | Evaluate authors’ differing points of view on the same historical event or issue by assessing the authors’ claims, reasoning, and evidence. | During several components, such as model Congress, students will be given materials representing competing points of view. Students will use their values to analyze information in order to weigh the competing claims made. |
| <i>Integration of Knowledge and Ideas</i> | | |
| LITERACY.RH.11-12.7 | Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, as well as in words) in order to address a question or solve a problem. | Throughout every component instructors will use a variety of visual cards for students containing images of historical figures and events, statistics and quotes in order for students to analyze the information being presented. |

ENGLISH LANGUAGE ARTS STANDARDS—SPEAKING AND LISTENING: GRADES 11-12

| Standard | Explanation of Standard | Close Up Program’s Correlation to Standard |
|--|---|--|
| <i>Comprehension and Collaboration</i> | | |
| CCSS.ELA-LITERACY.SL.11-12.1 | Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 11-12 topics, texts, and issues, building on others’ ideas and expressing their own clearly and persuasively. | Throughout the week, students engage in numerous debates, deliberative discussions, and dialogues around controversial political and policy issues. These discussions can be in pairs or groups as small as three, or, during Mock Congress, the deliberative body can have over one hundred participants. In some cases, instructors lead the discussions or moderate the debates; in others, students are called upon to play the role of facilitator. |
| CCSS.ELA-LITERACY.SL.11-12.2 | Integrate multiple sources of information presented in diverse formats and media (e.g., visually quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data. | Throughout every component instructors will use a variety of visual cards for students containing images of historical figures and events, statistics and quotes in order to analyze the information being presented. |
| CCSS.ELA-LITERACY.SL.11-12.3 | Evaluate a speaker’s point of view, reasoning, and use of evidence and rhetoric, assessing the stance, premises, links among ideas, word choice, points of emphasis, and tone used. | During a seminar, students will hear from an expert on immigration policy. They will be tasked with identifying the speaker’s thesis, supporting arguments and considering the counter-arguments that the speaker’s opponents might make. |
| <i>Presentation of Knowledge and Ideas</i> | | |
| CCSS.ELA-LITERACY.SL.11-12.4 | Present information, findings, and supporting evidence, conveying a clear and distinct perspective, such that listeners can follow the line of reasoning, alternative or opposing perspectives are addressed, and the organization, development, substance, and style are appropriate to purpose, audience, and a range of formal and informal tasks. | Throughout the week, students are asked to attempt to persuade (and be persuaded by) their fellow students. To do this, students are called upon to marshal evidence, explain their values and perspectives, and present ideas logically. These discussions take place in many contexts, such as: small, informal groups; structured debates led by an instructor, and; highly structured simulations, such as a model Congress and a Presidential Election. |

ENGLISH LANGUAGE ARTS STANDARDS—SPEAKING AND LISTENING: GRADES 9-10

| Standard | Explanation of Standard | Close Up Program’s Correlation to Standard |
|--|---|--|
| <i>Comprehension and Collaboration</i> | | |
| CCSS.ELA-LITERACY.SL.9-10.1 | <p>Initiate & participate in a range of collaborative discussions with diverse partners on grade topics, texts, & issues, building on others’ ideas and expressing their own clearly & persuasively.</p> <ul style="list-style-type: none"> a. Come to discussions prepared; having read & researched material under study-explicitly draw on that preparation by referring to text evidence and research on the topic to stimulate a thoughtful, well-reasoned exchange of ideas. b. Work with peers to set rules for collegial discussions & decision-making, clear goals & deadlines, and individual roles as needed. c. Propel conversations by posing and responding to questions relating to the current discussion to broader themes or larger ideas; actively incorporate others into the discussion; and clarify, verify, or challenge ideas and conclusions. d. Respond thoughtfully to diverse perspectives, summarize points of agreement & disagreement, and qualify or justify their own views and make new connections in light of the evidence and reasoning presented. | <p>During every component of the Close Up program students will engage in collaborative discussion. These discussions will be on-on-one, in groups, and program instructor led. In each case the discussion allow for collaborative learning and encourage students to use a process of inquiry to learn more. Students will interact with a variety of their peers to hear diverse opinions. Students will also take on the role of facilitators, leading their groups to meaningful conversations and also follow rules that are established in the opening workshop. Close Up places current issues at the center of all lesson plans. Since current issues can be controversial and sensitive, one of the first things students do on program is work collaboratively to create rules that will guide them in their workshop throughout the week.</p> <p>One of the most important elements on program is students debating different issues. When debating, students will be able to express their own opinions, but will also be expected to ask questions, learn more about the issue being debated, and evaluate their own views.</p> <p>One example of this on program will be students participate in is the Bill of Rights workshop. In this workshop students will discuss a recent Supreme Court case, determine their own opinions, and debate with their peers on how the court ruled. In these debates they will need to justify their own opinions and make connections to the case study they have examined.</p> |

| <i>Comprehension and Collaboration</i> | | |
|--|--|--|
| CCSS.ELA-LITERACY.SL9-10.2 | Integrate multiple sources of information presented in diverse media or formats (e.g., visually, quantitatively, orally) evaluating the credibility and accuracy of each source. | Throughout the week students will visit diverse sites in Washington, DC. At these sites students analyze multiple sources of information, including primary sources and memorials. At each site they will critically examine the information being presented and evaluate its credibility. For example, at the Martin Luther King, Jr. Memorial students will discuss the historical context of the Civil Rights Movement and if the actions of those participating in the Movement qualify as service. |
| <i>Presentation of Knowledge and Ideas</i> | | |
| CCSS.ELA-LITERACY.SL9-10.4 | Present information, findings, and supporting evidence clearly, concisely, and logically such that listeners can follow the line of reasoning and the organization, development, substance, and style are appropriate to purpose, audience and task. | <p>In preparation of the model Congress students will participate in a Capitol Hill walking workshop. There they will participate in the Bill of Rights workshop where they will examine the Bill of Rights and the role of the Supreme Court. Students will view the White House, where they will examine Article II of the Constitution and evaluate the roles of the president. During these study visits students will learn about the roles and responsibilities of the three branches of government.</p> <p>Students will take on the role of a House of Representatives member or a lobbyist to debate and research current bills before the Congress. Students will simulate both committee work and a whole floor debate. Additionally, students will simulate the election of the President of the US. They will create party platforms, elect two candidates, campaign and vote for President. In order to be successful in both simulations students must present their own opinions and their findings. In order to be persuasive with peers the must use pertinent facts and details concisely and logically, while also being aware of substance and style appropriate to purpose, audience and task.</p> |

READING STANDARDS FOR LITERACY IN HISTORY

| Standard | Explanation of Standard | Close Up Program’s Correlation to Standard |
|-----------------------------|--|---|
| CCSS.ELA-LITERACY.RH.9-10.2 | Determine the central ideas or information of a primary or secondary source; provide an accurate summary of how key events or ideas develop over the course of the text. | Over the course of the week students will examine historical issues to debate and relate them to current debates. In order to do this, students will examine primary and secondary sources to analyze how ideas develop over time. At the Thomas Jefferson, George Mason and Franklin Delano Roosevelt Memorial students will consider the ongoing debate about the rights the government should or should not provide to citizens. At both of these memorials students will examine primary sources such as the Bill of Rights, quotes, and images. Students will trace the changing ideas and debates surrounding rights of citizens. They will then develop their own opinions and debate on whether the national government should be protecting these rights for citizens. |
| <i>Craft and Structure</i> | | |
| CCSS.ELA-LITERACY.RH.9-10.5 | Analyze how a text uses structure to emphasize key points or advance an explanation or analysis. | During the model Congress, students read a text that explains the issues and gives supporting arguments for both sides. Students are asked to determine the most persuasive arguments from each side to develop their own opinion. |
| <i>Craft and Structure</i> | | |
| CCSS.ELA-LITERACY.RH.9-10.6 | Compare the point of view of two or more authors for how they treat the same or similar topics, including which details they include and emphasize in their respective accounts. | During the model Congress students will read two sides of a current controversial issues. They will be able to analyze the two differing viewpoints and determine how they are similar and different. Additionally, during the mock Presidential Election, students will have their choice of two student candidates who will present their own views on a variety of issues and then students will have the opportunity to vote for one candidate. |



North Wasco County School District #21
School District Board of Directors

Board Motion for Action Item

BOARD ACTION

Date: 1.26.2023 Action Requested: ***Motion to Approve District Staff to Attend SHAPE America Conference***

DISCUSSION

The Oregon Department of Education recently has increased the requirement for all students to have 30 minutes of physical activity aligned to PE Standard (K-5). This requirement will take creative planning and increased knowledge of implementation. Chenowith Elementary School is making this request to allow our PE teacher to attend the SHAPE America National Conference in Seattle, WA from March 28th- April 1st 2023. This conference would deepen our staff members understanding of best practices for health physical education and be able to network with my elementary physical education peers, gaining valuable insights from experienced teachers. The estimated cost will be \$2,500 per person, (\$595.00 conference registration, \$800 Substitute teachers, Travel [milage and meals] \$512, hotel room \$500), to be paid from the Title II Professional Funds. Information learned will be shared with the other Elementary PE teachers during monthly Professional Learning Communities.

ACTION

I move to approve the Out of State Travel Request for Chenowith Elementary School's PE Teacher, Brittany Wiberg, to attend the SHAPE America National Convention and Expo in Seattle, Washington March 28th through April 1st, 2023 as presented.

Questions about this request should be directed to Ajay Rundell, Principal Chenowith Elementary School at 541-506-3350 or rundella@nwasco.k12.or.us

3632 West 10th Street, The Dalles, OR 97058
541-506-3420 Fax 541-298-6018

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Out of State Travel Request

Name/Title Brittany Wiberg Location Chenoweth Elementary School

I am requesting approval to attend SHAPE America National Convention & Expo

General purpose/objective for attending conference/meeting Professional Development

Destination Seattle, WA (city,state) Leave 3/28/23 (date/time) Return 4/1/23 (date/time)

Group Travel
 Yes No If yes, attach list of travelers. Person driving must complete form.

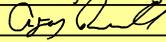
Estimated Travel Expenses

To claim reimbursement, please submit a District Travel Expense form to the Business Office within **10 days of completion of the trip**. An approved copy of this form, conference documentation, and any necessary **itemized** receipts must be attached to the Travel Expense Report. General requirements for out-of-state travel are listed on page 2 of this form. District Policy DLC and DLC-AR for Staff Expense Reimbursement may be found on the District's web page.

Complete only the highlighted cells - others will calculate automatically.

| | Amount | Account # or Funding Source |
|--|-----------------------|-----------------------------|
| 1. Registration | <u>595.00</u> | <u>Title II PD Funding</u> |
| 2. Substitute | | |
| <u>4</u> # days Full day <u>\$200.00</u> | <u>800.00</u> | |
| # days Half day <u>\$100.00</u> | <u>0.00</u> | |
| 3. Lodging (not including taxes) | | |
| Per Diem rate <u>\$125.00 /night</u> | | |
| Explanation (if other rate) <u>\$169 /night, minimum r</u> | | |
| # nights <u>4</u> | <u>500.00</u> | |
| 4. Airfare (complete itinerary) | <u>NA</u> | |
| 5. Vehicle Rental (complete itinerary) | <u>NA</u> | |
| 6. Shuttle Service | <u>NA</u> | |
| 7. Mileage <u>0.545</u> rate x <u>500</u> # miles | <u>272.50</u> | |
| 8. Meals (use per diem rates) | | |
| <u>5</u> # breakfast <u>\$12.00</u> each | <u>60.00</u> | |
| <u>4</u> # lunch <u>\$15.00</u> each | <u>60.00</u> | |
| <u>4</u> # dinner <u>\$30.00</u> each | <u>120.00</u> | |
| 9. Other (specify) | | |
| Total Estimated Expenses | <u>2407.50</u> | |

I am requesting to travel out-of-state on the date(s) and for the purposes stated above. The expenses listed are estimates; however, I understand that if I choose to add an expense subsequent to this approval, I must re-submit this request with added expense(s) in order to be reimbursed. **I have read and understand the travel requirements listed on page two of this form.**

| | | | |
|-------------------------|---|------|------------------|
| Signature of Applicant | <u>Brittany Wiberg</u> | Date | <u>12/7/2022</u> |
| Approval Supv/Principal |  | Date | <u>12/18/23</u> |
| Approval CFO | | Date | |
| Approval of Board | | Date | |

A. Forms

Out of State Travel Request

Name/Title Charles Webber / CTE Teacher Location TDHS

I am requesting approval to attend Battle for Las Vegas Robotics Tournament

General purpose/objective for attending conference/meeting Premiere level tournament, largest on the west

coast. Additional engineering-centric activities also included (Battlebots Arena and Hyperloop tours)

Destination Las Vegas, NV Leave 2/4/2023 Return 2/8/2023
(city,state) (date/time) (date/time)

Group Travel Yes No
On Sheet2 If yes, attach list of travelers. Person driving must complete form.

Estimated Travel Expenses

To claim reimbursement, please submit a District Travel Expense form to the Business Office within **10 days of completion of the trip**. An approved copy of this form, conference documentation, and any necessary **itemized** receipts must be attached to the Travel Expense Report. General requirements for out-of-state travel are listed on page 2 of this form. District Policy DLC and DLC-AR for Staff Expense Reimbursement may be found on the District's web page.

Complete only the highlighted cells - others will calculate automatically.

| | Amount | Account # or Funding Source |
|--|------------------------|-----------------------------|
| 1. Registration | <u>2400.00</u> | <u>21st Century Grant</u> |
| 2. Substitute | | |
| <u>3</u> # days Full day <u>\$200.00</u> | <u>600.00</u> | <u>21st Century Grant</u> |
| # days Half day <u>\$100.00</u> | <u>0.00</u> | |
| 3. Lodging (not including taxes) | | |
| Per Diem rate <u>\$125.00 /night</u> | | |
| Explanation (if other rate) | | |
| # nights <u>32</u> | <u>4000.00</u> | <u>21st Century Grant</u> |
| 4. Airfare (complete itinerary) | <u>4400.00</u> | <u>21st Century Grant</u> |
| 5. Vehicle Rental (complete itinerary) | <u>0.00</u> | |
| 6. Shuttle Service | <u>250.00</u> | <u>21st Century Grant</u> |
| 7. Mileage <u>0.545</u> rate x # miles | <u>0.00</u> | |
| 8. Meals (use per diem rates) | | |
| <u>88</u> # breakfast <u>\$12.00</u> each | <u>1056.00</u> | <u>21st Century Grant</u> |
| <u>110</u> # lunch <u>\$15.00</u> each | <u>1650.00</u> | <u>21st Century Grant</u> |
| <u>88</u> # dinner <u>\$30.00</u> each | <u>2640.00</u> | <u>21st Century Grant</u> |
| 9. Other (specify) <u>Battlebots Tour</u> | <u>880.00</u> | <u>21st Century Grant</u> |
| Total Estimated Expenses | <u>17876.00</u> | |

I am requesting to travel out-of-state on the date(s) and for the purposes stated above. The expenses listed are estimates; however, I understand that if I choose to add an expense subsequent to this approval, I must re-submit this request with added expense(s) in order to be reimbursed. **I have read and understand the travel requirements listed on page two of this form.**

| | | | |
|-------------------------|-----------------------|------|------------------|
| Signature of Applicant | <u>Charles Webber</u> | Date | <u>1/10/2023</u> |
| Approval Supv/Principal | <u>Kurt Evans</u> | Date | <u>1/18/2023</u> |
| Approval CFO | | Date | |
| Approval of Board | | Date | |



North Wasco County School District #21
School District Board of Directors
Board Motion for Action Item

BOARD ACTION

Date: 1/26/2023 Action Requested: ***Out of State Travel Request – TDHS Robotics***

DISCUSSION

The TDHS Robotics team is requesting to travel to Las Vegas to compete in The Battle for Las Vegas Robotics Tournament. 20 students and 1 one staff member (plus volunteer chaperones) will be traveling on February 4th and returning on February 8th. Students will miss three days of school. Trip is being funded by the 21st Century Grant which is being managed by CGESD.

Note: *There are future out of state robotics trip that will only require approval from the superintendent as students will miss less than three days of school.*

ACTION

I move to approve the Out of State Travel Request for the Robotics Team from The Dalles High School to take 20 students and 1 one staff member to travel to the Las Vegas Robotics Tournament February 4th through February 8th, 2023 as presented.

Questions about this request should be directed to Kurt Evans, Principal, The Dalles High School, at evansk@nwasco.k12.or.us or 541.506.3400.

3632 West 10th Street, The Dalles, OR 97058
541-506-3420 Fax 541-298-6018

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North Wasco County School District #21
School District Board of Directors
Board Motion for Action Item

BOARD ACTION

Date: 1/18/2023 Action Requested: ***Motion to Authorize Vocational Education Expenditures***

DISCUSSION

The TDHS Construction program is requesting to purchase construction workstations through TII Technical Education Systems. Each workstation includes all supplies, tools and curriculum required for students to complete each learning module.

These learning workstations provide students with the opportunity to apply their learning in true construction setting without having to travel to a construction site. The workstations also support classrooms with limited space as is the case at TDHS. The instructor benefits as well with the provided tools and curriculum.

The Dalles High School has a vocational education fund with a fund balance of approximately \$46,000. This request is to authorize purchasing of \$46,000 of vocational education workstations which include areas such as carpenter, electrician, drywall, tiling, and plumbing. This program is part of the career and technical education programs in the district.

ACTION

I move to approve the Chief Financial Officer spend up to \$46,000 from the vocational fund to purchase workstations for the CTE program at The Dalles High School as presented.

Questions about this request should be directed to Kara Flath, CFO, at 541-506-3424 or flathk@nwasco.k12.or.us.

**3632 West 10th Street, The Dalles, OR 97058
541-506-3420 Fax 541-298-6018**

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North Wasco County School District 21

Code: JGAB
Adopted: 3/20/08
Revised/Readopted: 3/02/17; 1/30/18

Use of Restraint and Seclusion

The Board is dedicated to the development and application of best practices within the district's educational/behavioral programs. It is the intent of the Board to establish a policy that defines the circumstances that must exist and the requirements that must be met prior to, during and after the use of physical restraint and/or seclusion as an intervention with district students.

The use of the following types of restraint on a student in the district is prohibited:

1. Chemical restraint.
2. Mechanical restraint.
3. Prone restraint.
4. Supine restraint.
5. Any restraint that involves the intentional and nonincidental use of a solid object¹, including a wall or the floor, to impede a student's movement, unless the restraint is necessary to prevent an imminent life-threatening injury or to gain control of a weapon.
6. Any restraint that places, or creates a risk of placing, pressure on a student's mouth, neck or throat.
7. Any restraint that places, or creates a risk of placing, pressure on a student's mouth, unless the restraint is necessary for the purpose of extracting a body part from a bite.
8. Any restraint that impedes, or creates a risk of impeding, breathing.
9. Any restraint that involves the intentional placement of the hands, feet, elbow, knee or any object on a student's neck, throat, genitals or other intimate parts.
10. Any restraint that causes pressure to be placed, or creates a risk of causing pressure to be placed, on the stomach or back by a knee, foot or elbow bone.
11. Any action designed for the primary purpose of inflicting pain.

The use of a seclusion cell is prohibited.

¹ The use of a solid object, including furniture, a wall, or the floor, by district staff performing a restraint is not prohibited if the object is used for the staff's own stability or support while performing the restraint and not as a mechanism to apply pressure directly to the student's body.

Restraint or seclusion may not be used for discipline, punishment, retaliation or convenience of staff, contractors or volunteers of the district.

Restraint may be imposed on a student in the district only under the following circumstances:

1. The student's behavior imposes a reasonable risk of imminent and substantial physical or bodily injury to the student or others; and
2. Less restrictive interventions would not be effective.

Seclusion may be used on a student in the district only under the following circumstances:

1. The student's behavior imposes a reasonable risk of imminent and serious bodily injury to the student or others; and
2. Less restrictive interventions would not be effective.

If restraint or seclusion is used on a student, by trained staff or other staff available in the case of an emergency when trained staff are not immediately available due to the unforeseeable nature of the emergency, e.g., teacher, administrator[, or volunteer], it will be used only for as long as the student's behavior poses a reasonable risk of imminent and substantial physical or bodily injury to the student or others and less restrictive interventions would not be effective. Students will be continuously monitored by staff for the duration of the restraint or seclusion.

Definitions

3. ~~“Physical Restraint” means the restriction of a student's action or movements by one or more persons holding the student or applying physical using pressure or other means. upon the student.~~

~~“Physical Restraint” does not include:~~

- ~~a. touching or~~ Holding a student's hand or arm to escort student safety and without the use of force from one area to another;
- b. Assisting a student to complete a task if the student does not resist the physical contact; or
- c. Providing reasonable intervention with the minimal exertion of force necessary if the intervention does not include a restraint prohibited under Oregon Revised Statute (ORS) 339.288 and the intervention is necessary to:

- (1) Break up a physical fight;
- (2) Interrupt a student's impulsive behavior that threatens the student's immediate safety, including running in front of a vehicle or climbing on unsafe structures or objects; or
- (3) Effectively protect oneself or another from an assault, injury or sexual contact with the minimum physical contact necessary for protection. ~~without the use of force for the purpose of directing the student or assisting the student in completing a task or activity. The definition of “physical restraint” does not include the use of mechanical, chemical or prone restraint of a student as these methods are prohibited by Oregon law.~~

4. “Seclusion” means the involuntary confinement of a student alone in a room from which the student is physically prevented from leaving. Seclusion includes, but is not limited to, the involuntary confinement of a student alone in a room with a closed door, whether the door is locked or unlocked.

“Seclusion” does not include the removal of a student for a short period of time to provide the student with an opportunity to regain self-control if the student is in a setting from which the student is not physically prevented from leaving, or a student being left alone in a room with a closed door for a brief period of time if the student is left alone for a purpose that is unrelated to the student’s behavior. ~~does not include the removal of a student for a short period of time to provide the student with an opportunity to regain self-control, in a setting from which the student is not physically prevented from leaving.~~

5. “Seclusion cell” means a freestanding, self-contained unit that is used to isolate the student from other students or physically prevent a student from leaving the unit or cause the student to believe that the student is physically prevented from leaving the unit.
6. “Serious bodily injury” means any significant impairment of the physical condition of a person, as determined by qualified medical personnel, whether self-inflicted or inflicted by someone else.
7. “Substantial physical or bodily injury” means any impairment of the physical condition of a person that requires some form of medical treatment.
8. “Mechanical restraint” means a device used to restrict the movement of a student or the movement or normal function of a portion of the body of a student.

Mechanical restraint does not include:

- a. A protective or stabilizing device ordered by a licensed physician; or
 - b. A vehicle safety restraint when used as intended during the transport of a student in a moving vehicle.
9. “Chemical restraint” means a drug or medication that is used on a student to control behavior or restrict freedom of movement that has not been prescribed by a licensed ~~physician or health professional~~ or other qualified health care professional acting under the professional’s scope of practice ~~for standard treatment of the student’s medical or psychiatric condition; and administered as prescribed by a licensed physician or other qualified health professional acting under the professional’s scope of practice.~~
 10. “Prone restraint” means a restraint in which a student is held face down on the floor.
 11. “Supine restraint” means a restraint in which a student is held face up on the floor.

Any student being restrained or secluded within the district whether in an emergency or as a part of a plan shall be constantly monitored by staff for the duration of the intervention. Any room used for seclusion of a student must meet the standards as outlined in Oregon Administrative Rule (OAR) 581-021-0568.

~~The use of physical restraint and/or seclusion is only permitted as a part of a behavioral support plan when other less restrictive interventions would not be effective and the student's behavior poses a threat of imminent, serious physical harm to the student or others.~~

The district shall utilize the Oregon Intervention System (OIS) and/or Crisis Prevention Intervention (CPI) training program(s) of physical restraints ~~and~~ or seclusion for use in the district. As required by state regulation, the selected program shall be one approved by the Oregon Department of Education (ODE) and include, but not limited to, positive behavioral support, conflict prevention, de-escalation and crisis

response techniques. Any program selected by the district must be in compliance with state and federal law with respect to the use of ~~physical~~ restraint and/or seclusion.

~~Except in the case of an emergency, only staff current in the required training in accordance with the district designated physical restraint and seclusion training program will implement physical restraint or seclusion with a student. In an emergency, physical restraint and/or seclusion may also be used by a school administrator, teacher or other school employee or volunteer as necessary when the student's behavior imposes a reasonable threat of imminent, serious bodily injury to the student or to others. The use of physical restraint or seclusion under these circumstances is only allowed so long as the student's behavior poses a threat of imminent, serious physical harm to themselves, others. Any student being restrained or secluded within the district whether in an emergency or as a part of a plan shall be constantly monitored by staff for the duration of the intervention. Any room used for seclusion of a student must meet the standard as outlined in Oregon Administrative Rule (OAR) 581-021-0568.~~

An annual review of the use of ~~physical~~ restraint and seclusion during the preceding school year shall be completed and submitted to ~~ODE the Superintendent of Public Instruction~~ to ensure compliance with district policies and procedures.

The results of the ~~annual~~ review ~~and annual report~~ shall be documented and shall include at a minimum:

12. The total number of incidents of ~~physical~~ restraint;
13. The total number of incidents ~~of~~ involving seclusion;
14. The total number of seclusions in a locked room;
15. The total number of students placed in ~~physical~~ restraint;
16. The total number of students placed in seclusion;
17. The total number of incidents that resulted in injuries or death to students or ~~staff personnel~~ as a result of the use of ~~physical~~ restraint or seclusion;
18. The total number of students placed in ~~physical~~ restraint ~~and/or~~ seclusion more than 10 times in a school year and an explanation of what steps have been taken by the district to decrease the use of ~~physical~~ restraint and seclusion for each student;
19. The total number of ~~physical~~ restraint ~~and or~~ seclusion incidents carried out by untrained individuals;
20. The demographic characteristics¹ of all students upon whom ~~physical~~ restraint ~~and/or~~ seclusion was imposed;
21. The total number of rooms available for use by the district for seclusion of a student and a description of the dimensions and design of the rooms.

This ~~annual~~ report shall be made available to the Board and to the public at the district's main office and on the district's website.

¹ Including race, ethnicity, gender, disability status, migrant status, English proficiency and status as economically disadvantaged, unless the demographic information would reveal personally identifiable information about an individual student.

At least once each school year ~~the parents and guardians of students of the district~~ ~~the public~~ shall be notified as to how to access the report.

The district shall investigate all complaints regarding the use of restraint and/or seclusion practices according to the procedures outlined in Board policy KL - Public Complaints and KL-AR - Public Complaint Procedure. The complaint procedure is available at the district's administrative office and is available on the home page of the district's website.

~~The complainant, whether an organization or an individual, A complainant, who is a student, is a parent or guardian of a student attending school in the district or is a person who resides in the district, may appeal a district's final decision to the Oregon Department of Education pursuant to by the Board to the Deputy Superintendent of Public Instruction as provided in OAR 581-002-00400001 – 581-002-0023.~~

The superintendent shall develop administrative regulations to carry out the requirements set forth in this policy and to meet any additional requirements established by law related to the use, reporting and written documentation of the use of ~~physical~~ restraint or seclusion by district ~~staff~~ personnel.

END OF POLICY

Legal Reference(s):

[ORS 161.205](#)
[ORS 339.250](#)
[ORS 339.285](#)
[ORS 339.288](#)
[ORS 339.291](#)

[OAR 581-021-0061](#)
[OAR 581-021-0550](#)
[OAR 581-021-0553](#)
[OAR 581-021-0556](#)
[OAR 581-021-0559](#)
[OAR 581-021-0563](#)

[OAR 581-021-0566](#)
[OAR 581-021-0568](#)
[OAR 581-021-0569](#)
[OAR 581-021-0570](#)
[OAR 581-022-2370](#)

Cross Reference(s):

JGA - Corporal Punishment
JGB - Detention of Students
JGDA/JGEA - Discipline of Students with Disabilities

North Wasco County School District 21

1st Reading
No action at this time

Code: IKF
Adopted: 5/26/04
Revised/Readopted: 3/10/11; 5/10/12; 7/10/14;
6/16/16; 6/15/17; 8/24/17;
1/30/18; 3/22/18; 8/23/18;
6/13/19
Orig. Code: IKF

Graduation Requirements**

The Board will establish graduation requirements for the awarding of a regular high school diploma, modified diploma, extended diploma and alternative certificate which meet or exceed state standards.

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is received by the student’s parent or guardian, or by the student if the student is 18 years of age or older or emancipated.

Students and their parents will be notified annually of the requirements for all ~~The Dalles High School~~ **high school** diplomas. See the graduation requirements in the high school student handbook for specific instructions.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:

1. A foster child¹;
2. Homeless;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker; or
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program.

For any student identified above, the district shall accept any credits earned by the student ~~in another district or public charter school,~~ in **an educational program² in this state**, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that ~~district or public charter school~~ **educational program in this state**.

¹ As defined in ORS 30.297.

² “Educational program in this state” means an educational program that is provided by a school district, a public charter school, the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long term care or treatment facility described in ORS 343.962 or a hospital identified in ORS 343.261.

Diploma

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of 24 credits³ which include at least:

1. Three credits of mathematics; (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I)
2. Four credits of English language arts (shall include the equivalent of one unit in written comprehension composition);
3. Three credits of science;
4. Three credits of social sciences (including history, [civics⁴], geography and economics – including personal finance)
5. One credit in health education;
6. One credit in physical education;
7. Three credits in career technology education, the arts or world language⁵ (units shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credits is described in the student's personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025.

To receive a diploma or a modified diploma, in addition to credit requirements, as outlined in OAR 581-022-2000, a student must⁶:

1. ~~Demonstrate proficiency in the Essential Skills of reading, writing and applying mathematics in a variety of settings;~~
2. Develop an education plan and build an education profile;
3. Demonstrate extended application through a collection of evidence; and
4. Participate in career-related learning experiences.

³ [If the district has additional credit or graduation requirements, the district is required to include those additional credits and graduation requirements in the following lists. However, if the district provides an education as described in ORS 336.585 or 336.590 and awards high school diplomas, the district may not impose requirements for a high school diploma in those instances that are in addition to the requirements prescribed by ORS 329.451 (2)(a) or by rule of the State Board of Education.]

⁴ [Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451). {This is not required language at this time but the district could choose to keep language with the footnote, and certainly should keep if the district already provides this instruction.}]

⁵ "World language" includes sign language, heritage language and languages other than a student's primary language.

⁶ [The proficiency in Essential Skills requirement has been waived and is not a condition of receiving a high school diploma during the 2021-2022, 2022-2023 or 2023-2024 school year (Senate Bill 744, 2021).]

Essential Skills

The district will allow English Language Learner (ELL) students to demonstrate proficiency in the Essential Skill of applying mathematics in a variety of settings, in the student's language of origin for those ELL students who by the end of high school:

1. — Are on track to meet all other graduation requirements; and
2. — Are unable to demonstrate proficiency in the Essential Skills in English.

The district will allow ELL students to demonstrate proficiency in Essential Skills other than applying mathematics in a variety of settings, in the student's language of origin for those ELL students who by the end of high school:

1. — Are on track to meet all other graduation requirements;
2. — Are unable to demonstrate proficiency in the Essential Skills in English;
3. — Have been enrolled in a U.S. school for five years or less; and
4. — Have demonstrated sufficient English language skills using the English Language Proficiency Assessment for the 21st Century (ELPA21).²

The district will develop procedures to provide assessment options as described in the *Essential Skills and Local Performance Assessment Manual*, in the ELL student's language of origin for those ELL students who meet the criteria above, and will develop procedures to ensure that locally scored assessment options administered in an ELL student's language of origin are scored by a qualified rater.

Essential Skills Appeal

The district will follow Board policy KL – Public Complaints in the event of an appeal for the denial of a diploma based on the Essential Skills graduation requirement. The district will retain student work samples and student performance data to ensure that sufficient evidence is available in the event of an appeal.

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic standards adopted by the State Board of Education for a diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below **and other criteria, if applicable, outlined in OAR 581-022-2010(3)**:

1. Has a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or
2. Have a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students, who while in grade nine through ~~competition~~ **completion** of high school, complete 24 credits which shall include:

1. Two credits of mathematics;
2. Three credits of English language arts;
3. Two credits of science;
4. Two credits of social sciences (which may include history, civics, geography and economics, including personal finance);
5. One credit in health education;
6. One credit in physical education; and
7. One credit in career technical education, the arts or world languages (units may be earned in any one or a combination).

[Students may earn additional credits to earn a modified diploma pursuant to OAR 581-022-2010.](#)

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

1. Develop an education plan and build an education profile; and
2. Demonstrate extended application through a collection of evidence.

~~A student must also demonstrate proficiency in the Essential Skills with reasonable modifications and accommodations.~~ Districts may make modifications to the assessment for a student who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in learning expectations, construct, or content that is to be measured, grade level standard or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed, and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified Smarter Balanced assessment.

A student's school team shall decide that a student should work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school. A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working toward a modified diploma should work toward one when the student is less than two years from anticipated exit from high school if the documented history has changed.

Beginning in grade five or beginning after a documented history to qualify for a modified diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of a modified diploma.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a diploma while receiving modifications and accommodations. To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than six credits in a self-contained special education classroom and will include:
 - a. Two credits of mathematics;
 - b. Two credits of English language arts;
 - c. Two credits of science;
 - d. Three credits of history, geography, economics or civics;
 - e. One credit of health;
 - f. One credit of physical education; and
 - g. One credit of the arts or a world language.
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers; or
 - b. A medical condition that creates a barrier to achievements; or
 - c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

Beginning in grade five or beginning after a documented history to qualify for an extended diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an extended diploma.

Alternative Certificate

Alternative certificates will be awarded to students who do not satisfy the requirements for a diploma, a modified diploma, or an extended diploma if the students meet minimum requirements established by the district.

Beginning in grade five or beginning after a documented history to qualify for an alternative certificate, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an alternative certificate.

Other District Responsibilities

The district will ensure that students have onsite access to the appropriate resources to achieve a diploma, a modified diploma, an extended diploma, or an alternative certificate at each high school. The district will provide literacy instruction to all students until graduation.

The district may not deny a student the opportunity to pursue a diploma with more stringent requirements than a modified diploma or an extended diploma for the sole reason the student has the documented history listed under the above modified diploma or extended diploma requirements.

The district may award a modified diploma or an extended diploma to a student only upon the written consent of a student who is emancipated or who has reached the age of 18 at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district shall receive the written consent during the school year in which the modified diploma or the extended diploma is awarded

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in either four years after starting the ninth grade, or until the student reaches the age of 21, if the student is entitled to a public education until the age of 21 under state or federal law.

A student may satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years but not less than three years. To satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, an extended diploma, or an alternative certificate shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or an alternative certificate shall have access to ~~individually designed~~ instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student and when added together provide a total number of hours of instruction and services that equals at least the total number of instructional hours that are required to be provided to students who are attending a public high school.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an individualized education program (IEP) completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a Free Appropriate Public Education ("FAPE") until the age of 21, even if they have earned a modified diploma, an extended diploma, an alternate certificate or completion of a General Education Development document. The continuance of services for students with disabilities who receives a modified diploma, extended diploma or alternative certificate is contingent on the IEP team determining the student's continued eligibility and need for special education services.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. Students who opt-out ~~will need to meet the Essential Skills graduation requirement using another approved assessment option.~~ Students may opt-out of the Smarter Balanced or alternate Oregon Extended Assessment by completing the Oregon Department of Education's Opt-out Form⁴ and submitting the form to the district.

The district will issue a high school diploma, upon request and pursuant to Oregon law (ORS 332.114), to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a

high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. ~~The district shall establish conduct and discipline consequences for student-initiated test impropriety.~~ “Student-initiated test impropriety” means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

[ORS 329.045](#)
[ORS 329.451](#)
[ORS 329.479](#)
[ORS 332.107](#)
[ORS 332.114](#)
[ORS 339.115](#)
[ORS 339.505](#)
[ORS 336.585](#)
[ORS 336.590](#)

[ORS 343.295](#)

[OAR 581-021-0009](#)
[OAR 581-022-2000](#)
[OAR 581-022-2005](#)
[OAR 581-022-2010](#)
[OAR 581-022-2015](#)
[OAR 581-022-0102](#)

[OAR 581-022-2020](#)
[OAR 581-022-2025](#)
[OAR 581-022-2030](#)
[OAR 581-022-2115](#)
[OAR 581-022-2120](#)
[OAR 581-022-2505](#)

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.
[SENATE BILL 1522 \(2022\)](#)

North Wasco County School District 21

Code: IK
Adopted: 6/08/00
Revised/Readopted: 5/26/04; 6/15/17

Academic Achievement**

The Board believes it is important that teachers have as much accurate knowledge of student achievement as possible to assess students' needs and growth; thus, a sharing of information among parent, teacher and student is essential.

The district shall ensure that all students have the opportunity to demonstrate progress toward mastery of the knowledge and skills of the student's current grade level or course content level. Students who have not yet met or who exceed all of the standards at any grade level, will be offered additional services or alternative educational or public school options.

The Board directs staff to follow these guidelines in measuring **and determining** ~~reporting~~ student progress:

1. Parents and students will be informed regularly, at least three times a year, of their student's progress toward achieving the academic content standards, including but not limited to:
 - a. Information on progress in each subject area to meet or exceed the academic content standards at the student's current grade level or course content level, including major goals used to determine the information;
 - b. Specific evidence of student progress toward mastery of a continuum of academic knowledge and skills (academic content standards) of a subject area, upon request from a parent;
 - c. Evidence of the student's progress in a continuum of knowledge and skills that are not academic and that may include student behaviors that are defined by the district;
 - d. Student scores on all state and local assessments indicating any of the requirements that have been waived for the district or the individual and time periods for the waiver; and
 - e. Student progress toward completion of diploma requirements to parents of students in grades 9-12, including credits earned, demonstration of extended application and demonstration of the Essential Skills.
2. Parents will be alerted and conferred with as soon as possible when a student's performance or attitude becomes unsatisfactory or shows marked or sudden deterioration;
3. Grades and/or portfolio content assessment will be based upon academic performance and will not include student attitude. Grades will not be used for disciplinary purposes. Absenteeism or misconduct shall not be the sole criterion for the reduction of a student's grade;

4. At comparable levels, the school system will strive for consistency in grading and reporting except when this consistency is inappropriate for certain classes or certain students;
5. When no grades are given but the student is evaluated in terms of progress, the school staff will ~~also provide a realistic appraisal of the student's standing in relation to his/her peers~~ **show whether the student is achieving course requirements at the student's current grade level;**
6. The staff will take particular care to explain to students the meaning of marks and symbols used to reflect student performance.

END OF POLICY

Legal Reference(s):

[ORS 107.154](#)

[ORS 329.485](#)

[ORS 343.295](#)

[OAR 581-021-0022](#)

[OAR 581-022-2260](#)

[OAR 581-022-2270](#)