

## Regular Meeting

Thursday, April 27, 2023 5:00 PM

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

1. **The School Board will meet in Executive Session starting at 5:00 PM:**

- Pursuant to ORS 192.660 (2) (i) - "To review and evaluate the performance of the superintendent or any other public officer, employee or staff member, unless that person requests an open hearing."

2. **And,**

- Pursuant to ORS 192.660 (2) (b) - "To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or agent, unless he or she requests an open meeting."

3. **And,**

- Pursuant to ORS 192.660 (2) (h) - "To consult with counsel concerning current or possible litigation."

4. **Call the Regular Board Meeting to Order and Pledge of Allegiance - starting at 6:00 PM:**

**Presenter:** Jose Aparicio, Chair

5. **Sneak Peek Performance "Moana Junior" - The Dalles Middle School Students**

**Presenter:** Leslie Sullivan, TDMS Music Teacher

6. **Review / Revision of the Agenda**

7. **District Mission / Vision / Values**

8. **Student / Staff Recognition**

8.a.

- **Future Chef Competition Winners**

**Presenter:** Tamra Taylor, Director of Nutrition Services

8.b.

- **Winter Sports Wrap Up & Parks / Recreation Recognition**

**Presenter:** Billy Brost, Athletic Director

8.c.

- **High Five Fridays - Staff Recognition**

**Presenter:** Stephanie Bowen, Director of Communications

9. **Student Representative Reports**

10. **Consent Agenda**

10.a. School Board Meeting Minutes from previous meetings:

10.b. Personnel Report

11. **Board Action Calendar - Review:**

**April:**

- **Board and superintendent meet in executive session**

[ORS 192.660(2)(i)] for review of evaluation and Board reads a statement publicly in open session related to completion of superintendent's evaluation.

- Monitor Facilities Improvement Direction
- Review/revise policies as needed

12.

**May:**

- Participate on the District Budget Committee

13. School Board Sub Committee Reports

14. Staff Reports:

15. New Business:

15.a. Action Item: *Statement on Supt Evaluation* **Presenter:** Jose Aparicio, Chair

15.b. Action Item: *Board direction on complaints* **Presenter:** Jose Aparicio, Chair

15.c. Action Item: *Settlement Response*

15.d. Action Item: *Accept the resignation of Board Member D Rasmussen.* **Presenter:** Jose Aparicio, Chair

15.e. Presentations / Reports:

15.e.1. School Building Report & DLI Program - Chenowith Elementary School **Presenter:** Ajay Rundell, Principal

15.e.2. Superintendent's Report **Presenter:** Dr. Carolyn Bernal, Superintendent

15.e.2.a. Presentation: *2021-2022 Mosier Community School Annual Report* **Presenter:** Janet Carter, Executive Director

15.e.2.a.1. Action Item: *Accept the Mosier Community School Annual Report for the 2021-2022 school year, as presented.*

15.e.3. Chief Financial Officer's Report **Presenter:** Kara Flath, CFO

15.e.3.a. Financial Statements:

15.e.3.b. Student Enrollment:

15.e.4. Board Attorney's Report **Presenter:** Jason Corey, Board Attorney

16. Discussion / Action Items:

16.a. Action Item: *Math Adoption Delay* **Presenter:** Lauren Merklin, Director TLA

16.b. Action Item: *Out of State Travel Request for TDHS Robotics Team, April 24th - April 28th, 2023, traveling to Dallas, TX for a competition.* **Presenter:** Kurt Evans, Principal

17. 1st Reading on School Board Policies (informational only):

- 17.a. Policy JGE: Expulsion
- 17.b. Policy JHCD/JHCDA: Medications  
(Resubmitting for 1st Reading due to additional language added)
18. 2nd Reading / Adoption on School Board Policies (action required):
  - 18.a. Policy GCBD/GDBD: Leaves and Absences
  - 18.b. Policy KBA: Public Records
  - 18.c. Policy JEA: Compulsory Attendance
19. Informational Only:
  - 19.a. Policy AC-AR: Discrimination Complaint Procedure
  - 19.b. Policy JFCF-AR: Hazing, Harassment, Intimidation, Bullying, Menacing, Cyberbullying or Teen Dating Violence Reporting Procedures
20. Comments from the Audience about Non Agenda Items
21. Adjourn the Regular School Board Meeting

North Wasco SD

March 29<sup>th</sup>, 2023  
Competition



## Program Highlights

**—Program was introduced to the Elementary Schools with Posters, Student Assemblies, In the Classrooms, Q&As, Material sent home and also Parent Square**

**25 recipes were submitted in the original phase of the competition.**

**—From those, 6 winning recipes were selected from our elementary schools**

**—We arrived @ 1:00 PM, and began plugging away at producing the great food.**

**— Our Chef's were given their Chef's shirts, introduced to their culinary staff, had a Boot Camp on safety and how the day would go.**

**—They than commenced to producing some wonderful Recipes.**



Thanks to All at the District that Helped put this Program on for Our Kids

***Kara Flath, Lisa Kaseberg and her Transportation Team, Dan Ezelle and his Custodian Team.***

***The Principals at the Elementary School for letting me interrupt their class time.***

***The Middle School Principal and Staff for your support to hold this event at your location.***



Thanks to the Culinary Support Team

*Support Team:*

***Barb Hawkins, Bitan Kim, Jenna Hert, Kathy Roberts,  
Kathy Washougal, Libby Robinson, Mona Keys***

***And***

***Sodexo Chef Delores Tesky***



**Mycole Cardona - Colonel Wright-Ratatouille**  
**Gavin Hemenway – Colonel Wright-Parmesan Broccoli Bites**  
**Lincoln Journey – Colonel Wright-Cheesy Potatoes**  
**Jovanni Lick- Dry Hollow-Jovanni’s Fruit Salad**  
**Abella Romero – Dry Hollow-Abella’s Scrumptioush Spicy  
Pineapple Salad**  
**Khushi Bhatt-Chenowith-Rose Milk Fruity Yogurt**

# The Future Chefs







**Chefs**  
Challenge  
by sodexo  
social media with  
eChefs

The chefs of tomorrow  
showing our  
of

KITCHEN  
STAFF ONLY

REVOLVE  
TRADI

Get It... Got It... Oh So Good!  
Fast Takes

Thanks to All Our Judges

***We had three Judges:***

***Dr Bernal***

***Dr Richardson***

***And***

***Stephanie Bowen***



**Judging of the competition was based on the following criteria:**

- Healthy Attributes
- Kid Appeal
- Plate Presentation
- Originality
- Taste









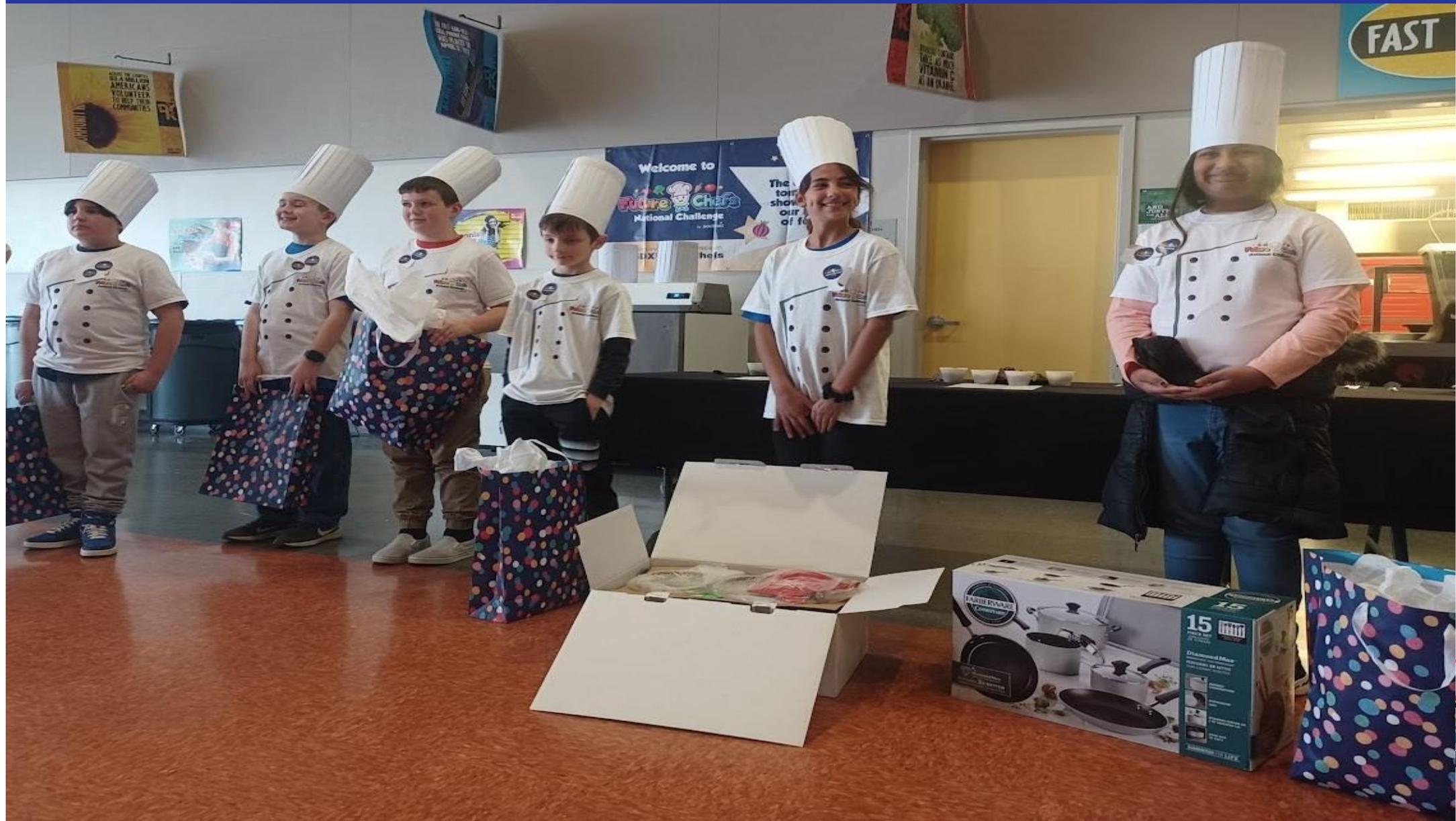
# Photos from the Kitchen



# Our Winner Khushi Bhatt from Chenowith



# All the Winners



## Time Line for the Rest of The Competition

*April 10 to 16-Regional Judging is completed through Online Portal*

*April 16 to 21- 5 Regional winners will be selected as National Finalist*

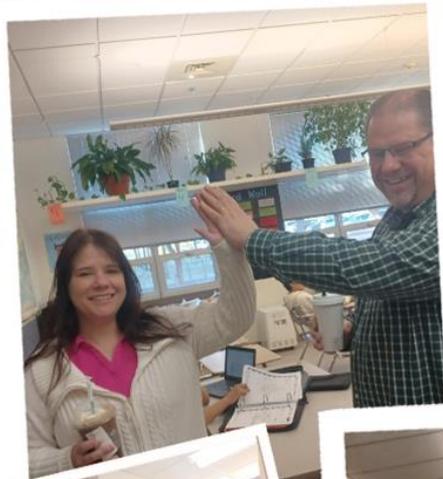
*5 National Finalist will record and provide a video for public voting*

*May 1 to 12 - Public voting to open for National Finalist*

*May 22 to May 26 – National Winner is notified and publicly announced*

*Insert Picture of Winning Student*





## 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 – April 27, 2023 *Current as of –April 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
Abigail Feltner Smith	Occupational Therapist	DW	Begins March 27, 2023
John Bister	Secondary Math Teacher (Temporary 22-23)	IA	Begins April 3, 2023
Bryce Jenkinson	Therapeutic Learning Center Teacher	CES	TBD

#### Licensed Staff – Internal Transfer and or Hires

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

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

NAME	POSITION	BUILDING	COMMENTS
Kendra Kulby	4th Grade Teacher	CES	Resigning June 13, 2023
Stephanie Buyuklian	3 <sup>rd</sup> Grade Teacher	DHE	Resigning June 13, 2023
Jessica Barker	Science Teacher	TDHS	Resigning June 13, 2023
Duncan Wilcox	PE Teacher	TDMS	Resigning June 13, 2023
Andee Lynch	SPED Teacher	DHE	Resigning June 13, 2023

#### Licensed Staff– Request for Leave of Absence

NAME	POSITION	BUILDING	COMMENTS
Eliane Agra	ELL Teacher	CWE	Requesting Leave of Absence for the 23'-24' school year
Mercedes Chance	First Grade Teacher	CWE	Requesting Leave of Absence for the 23'-24' school year

#### Administrative Staff – New Hires

NAME	POSITION	BUILDING	COMMENTS
N/A			

#### Administrative Staff – Internal Transfer and or Hires

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

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

NAME	POSITION	BUILDING	COMMENTS
N/A			

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

**ESP Staff – New Hires – No Action Required**

NAME	POSITION	BUILDING	COMMENTS
April Hrebec	ED Asst III-SELA	CWE	Begins April 3, 2023
Bailey Everett	Ed Asst III-SELA	CES	Begins March 27, 2023
Dottie Ray	Safe Routes to School Program Coordinator	DW	Begins March 27, 2023
Enriqueta Ceballos Chavira	Maintenance I	TDMS	Begins April 24, 2023

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

NAME	CURRENT BUILDING AND ASSIGNMENT	NEW BUILDING AND ASSIGNMENT
Selena Huizar-Perez	CES/Ed Asst II-After School Program	CES/After School Coordinator
Jennifer Ortiz	CES/Ed Asst II-After School Program	CES/After School Coordinator
Loren Harwood	TDHS/Maintenance I	District Wide/Courier

**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
Chloe Beeson	Ed Asst IV-SPED	TDHS	Resigning March 16, 2023
Nykayla Vilbig	Ed Asst IV-SPED	DHE	Resigning March 24, 2023
Lacey Hardwick	Ed Asst I-Duty	TDMS	Resigning March 14, 2023
Rebecca Jenkins	District Courier	Operations	Separation of Employment March 31, 2023

**Confidential Staff – New Hires – No Action Required**

NAME	POSITION	BUILDING	COMMENTS
Gretchen Winans	Payroll and Benefits Specialist	DO	Begins April 3, 2023

**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
Tim Foley	Asst Baseball Coach	TDHS	Begins March 10, 2023
Marten Boyden	Asst Baseball Coach	TDHS	Begins March 10, 2023
Abigail Herriges	Asst Girls Tennis Coach	TDHS	Begins March 21, 2022
Taner Elliott	Asst Track Coach	TDMS	Begins March 27, 2023

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

NAME	POSITION	BUILDING	COMMENTS
Jessica Rodda	Asst Cheer Coach	TDHS	Resigning March 28, 2023
Kelsey Wallace	Head Cheer Coach	TDHS	Resigning April 19, 2023

**Advertised Vacancies**

<b>Position</b>	<b>HRS/FTE</b>	<b>Building</b>	<b>Close Date</b>	<b>Comments</b>
SLC SPED Assistant	7.5 Hrs	CES	Open Until Filled	Advertised
Title I-Reading Assistant	7.5 HRs	CES	Open Until Filled	Advertised
Media Assistant	8 Hrs	CES	Open Until Filled	Advertised
Therapeutic Learning Center Teacher	8 Hrs	CES	Open Until Filled	Advertised
Fourth Grade Teacher (23'-24' SY)	8 Hrs	CES	Open Until Filled	Advertised
Speech Language Pathologist	8 Hrs	CES	Open Until Filled	Advertised
Grants Manager	8 Hrs	District Wide	4/29/2023	Advertised
Summer School Site Coordinator K-12	TBD	District Wide	Open Until Filled	Advertised
Sumer School K-12 Principal	TBD	District Wide	Open Until Filled	Advertised
Behavior Specialist	8 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
Ed Asst III-SELA	7.5 Hrs	DHE	Open Until Filled	Advertised
Title I Reading Assistant	7.5 Hrs	DHE	Open Until Filled	Advertised
Ed Asst IV-SPED	7.5 Hrs	DHE	Open Until Filled	Advertised
ELL Assistant II	7.5 Hrs	DHE	Open Until Filled	Advertised
Elementary STEM/ARTS Teacher	8 Hrs	DHE	Open Until Filled	Advertised
Elementary Teachers-Mult. Positions	8 Hrs	Elementary Schools	Open Until Filled	Advertised
After School Program Coordinator PT	3 Hrs	Elementary Schools	Open Until Filled	Advertised
Ed Asst II-Instructional Asst	7.5 Hrs	IA	Open Until Filled	Advertised
Ed Asst IV-SPED	7.5 Hrs	IA	Open Until Filled	Advertised
Secondary Science Teacher 23'-24' SY	8 Hrs	IA	Open Until Filled	Advertised
Secondary ELA Teacher 23'-24' SY	8 Hrs	IA	Open Until Filled	Advertised
Science Teacher 23'-24' SY	8 Hrs	IA	Open Until Filled	Advertised
Ed Asst IV-SPED	7.5 Hrs	TDHS	Open Until Filled	Advertised
Head Boys Basketball Coach 23'-24' SY	Seasonal	TDHS	Open Until Filled	Advertised
Assistant Football Coach-Multiple Positions	Seasonal	TDHS	Open Until Filled	Advertised
Head Coach Cross Country	Seasonal	TDMS	Open Until Filled	Advertised
Substitute Bus Driver (Pool)	Substitute	Transportation	Open Until Filled	Advertised
Bus Driver	8 Hrs	Transportation	Open Until Filled	Advertised

# CES Update

# Actualización CES



April 27, 2023

27 de abril, 2023

# SHAPE National Conference



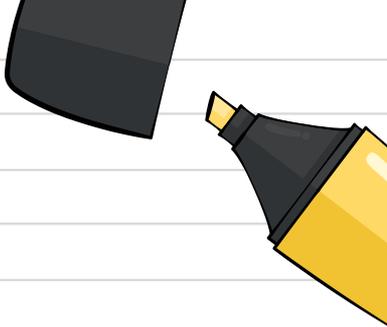


# Dual Language Instruction (DLI)

@ Chenowith Elementary School



# Content in this Presentation



- ❑ What are we grateful for?
- ❑ Who is the DLI team?
- ❑ What is going well?
- ❑ The needs of the DLI



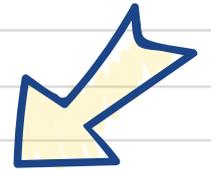
## We are grateful for

- ★ The support
- ★ The input/feedback
- ★ The ideas brought to the table
- ★ The willingness to grow together.
- ★ Our community we belong to.
- ★ Our parents.
- ★ Our School board.





# Pictures





## Who is the DLI team?

Ajay Rundell - CES Principal

Mairead Beane Kelly - Assistant Principal

Diana Robertson - ELD Teacher

Yesenia Marquez Barragan - Kinder Teacher

Susana Reyes Montes - 1st Grade Teacher

Stephanie Flores - ESP/Teacher in Practice

Jaimie Esiquio Ruiz - 2nd Grade Teacher

Jazmin Aviles - ESP/Teacher in Practice

Jonathan Fost - Migrant and Native American Education Program Director

**ALL OF CES !**





## What is going well?

- ★ Students in **Kinder**: 26
- ★ Students in **1st Grade**: 24
- ★ Students in **2nd Grade**: 20
- ★ Currently hiring for **3rd grade**
- ★ Grow Your Own (CGCC + OSU).

- We have 2 bilingual students in the program working as assistants who also have Emergency Sub licenses. Having bilingual substitute teachers is amazing!

- ★ The program is growing and there is consistency in attendance, staff attendance and support from admin and families.





## What is going well?

- ★ Singing in assemblies (K-2)
- ★ Crossing the bridge (1st Grade)
- ★ Cherry Parade 2023 participation





## What is going well?

- ★ 1st grade parents reading in Spanish to students
- ★ High School Advanced Spanish Class Reading with 2nd
- ★ Parents volunteering
- ★ Piloting Benchmark and Amplify Caminos curriculums
- ★ Collaboration with MidValley Elementary School
- ★ Attending Professional Conferences
  - La Cosecha - New Mexico
  - OABE / NABE - Portland





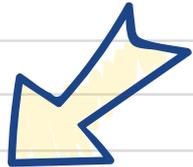
# Pictures

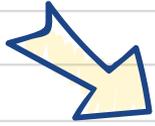




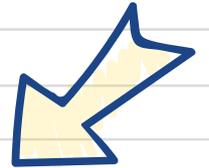
## Future plans and events

- ★ Hire a 3rd grade teacher
- ★ ESP for K through 3
- ★ ESP PD to help instruct students and support what has been taught in core time
- ★ Larger class libraries with books in Spanish
- ★ Continue to attend professional conferences: OABE , La Cosecha
- ★ Site visits and collaboration with partner DLI districts.
- ★ Learn, become bilingual and biliterate, and have **FUN!**





# Pictures

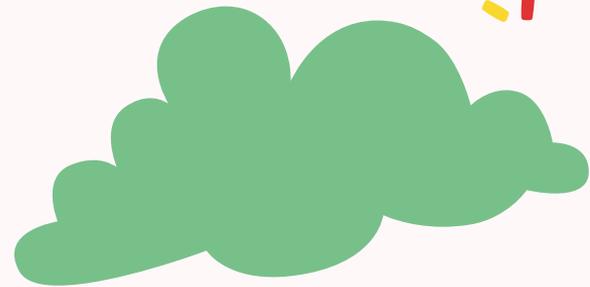
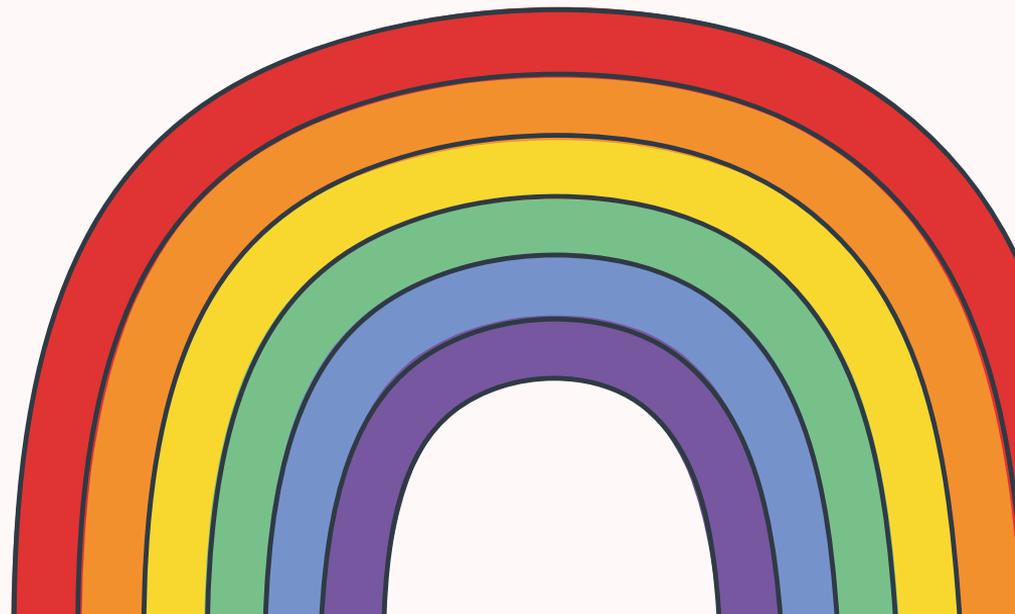




The SLC

at

CESES!





# Structured Learning Center

A special education placement for North Wasco students that have specialized educational needs.

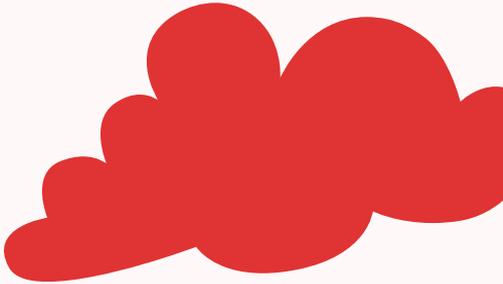
- 
- ★ Elementary – grades K to 5 at Chenoweth
  - ★ Middle School – grades 6 to 8
  - ★ High School – grade 9 to age 21
- 



# Specialized Education Needs



## Students in the SLC have

- ★ Significant deficits in functional communication
  - ★ Significant deficits in executive functioning
  - ★ Need for direct instruction and one - on- one work
  - ★ Not able to learn from incidental teaching
- 



# Our 2022-2023 Goals

- 
- Inclusion
  - Building community
  - Building Relationships
  - Sparking passion for play
  - Targeting Life Skills
  - Emotional Regulation
  - Ending stigma
  - Forming relationships with parents
- 
- 
- 

# Inclusion

- Every single child in the SLC is participating in inclusion practices for at least 30 minutes per day
  - Lunch (2- 5)
  - Specials (K- 1)
- Three students have been able to transition back to the general education setting this school year
- Every child is on an individualized inclusion schedule to best meet their needs



Kindergarten students participating in Miss. H's music class



Student participating in Mrs. Tate's second grade math class





Will it increase

INDEPENDENCE?

Is it FUNCTIONAL?

In a highly structured environment, we address:

- Play skills
- Functional Routines
- Social skills
- Functional academics
- Attending to a group

Services embedded within the program:

- Occupational Therapy
- Physical Therapy
- Speech Therapy

# Life Skills

- **Daily Hygiene Routine**
  - Tooth Brushing
  - Hair Combing
  - Face Washing
  - Deodorant  
(If appropriate)
- ★ ● **Handwashing**
- **Themed Skill of the Month**
  - Dish Washing
  - Sock Folding
  - Towel Folding



# 2021-2022 ANNUAL REPORT



A K-8 Public Charter School



# CONTENTS

MISSION STATEMENT

CORE VALUES

ENROLLMENT

ACADEMICS AND ACHIEVEMENT

BEHAVIOR MANAGEMENT/DISCIPLINE

CLUBS AND ACTIVITIES

STAFFING

GOVERNANCE

STATE OF THE SCHOOL ADDRESS

## Mission Statement



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

**Objectives:**

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

## Core Values

**CORE VALUES of MOSIER COMMUNITY SCHOOL**

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

**MULTI-AGE LEARNING ENVIRONMENT**

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

**FLEXIBLE SKILL LEVEL CORE INSTRUCTION**

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

**RELATIONSHIPS**

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

**RIGOR**

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

**RELEVANCE**

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

## RECOGNITION OF SUCCESS

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

## WELLNESS

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

## SUPPORTIVE COMMUNITY

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

## ENROLLMENT

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

### Class Size - May 2022

Grade	KG	1	2	3	4	5	6	7	8	Total
Students	20	18	17	19	17	17	17	28	22	175

### Enrollment Characteristics

<i>Characteristic</i>	<i>Median Class Size</i>	<i>Economically Disadvantaged</i>	<i>Students with Disabilities</i>	<i>English Language Learners</i>	<i>Regular Attendees</i>	<i>Received required Immunizations</i>
<b>Percentage of Students</b>	K-5 - 17.5 6-8 - 22	18.3%	14%	11%	51%	95%

Mosier Community School's enrollment in June of 2022 was 175, or 80% of capacity. Of our 175 students, 54% are White, 36% are Hispanic/Latino, 8% are multi-racial, 1% are Black/ African American, and 1% American Indian/Alaska Native.

These population dynamics reflect a student population that continues to trend more racially diverse each year, which is more in line with the population characteristics district-wide.

41.7% of our students are from Mosier, 56.6% are from The Dalles, and 1.7% reside in Hood River.

In 2020-2021, Mosier Community School was 40.5% for Economically Disadvantaged. In the 2021-2022 school year, we were down to 18.3%. We continued to be on the USDA Seamless Summer waiver for the second year, so fewer families submitted the Free and Reduced application, which accounts for the lower percentage in the 2021/2022 school year.

## **ACADEMICS and ACHIEVEMENT**

Mosier Community School continued to provide exceptional instruction during the 2021/2022 school year. We focused on building routines and providing SEL support to all staff and students throughout the year. Every grade, including SpEd, Title 1 and ELL received academic instruction and support. We have strong academic programs at both our elementary and middle school levels. We continued to scaffold and differentiate to meet our students' needs.

### **Professional Development**

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

During the 2021-22 school year, teachers and administrators at MCS used their Professional Development days for that very purpose - to learn new skills that would help students learn at higher levels. This year, to support our teachers' social and emotional well-being, they also needed additional time for planning, lesson preparation and/or collaborating with their teaching team. The following information illustrates how we used our Professional Development Days throughout the academic year.

#### Wednesday, August 25, 2021

We had Math training from Ready Classroom for TK-2nd grade and 3rd-8th grade. The teaching team also familiarized themselves with our new updated, Second Step social/emotional curriculum and our elementary teachers attended a Benchmark ELA training.

#### Friday, September 17, 2021

The teachers had their second Ready Classroom Math training split into two grade bands. Elementary teachers were given time to develop their project-based units. Middle school teachers further developed their field study trips and Advisory rotations.

#### Friday, October 8, 2021

Because we had such a new staff, we spent time discussing general classroom expectations, Covid, Student Counsel expectations, observations and evaluations, teacher newsletters, etc... The teachers also had a training on How to Manage Behaviors in the Classroom.

#### Friday, December 10, 2021

Teachers used this day for planning and preparation and/or collaborating with their teaching team.

#### Friday, January 14, 2022

TK-5th grade teachers received another Math training from local Math coach, Jane Osborne. The teachers also had time to review Benchmark Advance ELA materials. Teachers were allowed time for teacher planning and preparation and/or collaborating with their teaching team.

#### Friday, February 11, 2022

All teachers received a 2.5 hour Social Emotional Learning Training from our Student Support Specialist. Our elementary teachers received a second ELA training from Benchmark Advance. Our middle school teachers received a QPR training from YouthThink's, Debby Jones. Teachers were allowed time for teacher planning and preparation and/or collaborating with their teaching team.

#### Friday, April 22, 2022

Our elementary teachers were given time to continue developing their Spring Project-Based unit and to also think about next year's two project units. The middle school team continued further development of their 5 period program. TK-8th grade teachers were given time for teacher planning and preparation and/or collaborating with their teaching team.

#### Monday, June 6, 2022

During our last professional development day of the 2021/2022 school year, we met to discuss further development of our programs in the elementary and middle school grades.

### **Student Support**

Classroom teachers referred students to the Dean of Students and the Executive Director for additional Social/Emotional support throughout the 2021/2022 school year. We also hired two additional part-time student support specialists for elementary and middle school students. Our teachers were trained to address concerns in the classroom. Our student support specialists facilitated small group and one-on-one meetings for additional SEL support.



Leo

Gracen

Camila

Loreen

Grace

Hadley

Grayson

## **Project Based Instruction**

Both Mosier Community School elementary and middle school students were involved in Project-Based units. Elementary students completed one unit, which we were able to present to families in the Spring. Middle school students create one LiD (Learning in Depth) project during the 2nd trimester. This project culminated with student presentations in the gymnasium for students and families to view.

## **Reading**

After adopting and successfully implementing Benchmark Literacy for the last 6 years, we adopted the updated version, Benchmark Advance, during the 2021 school year. This curriculum was used throughout all K-5 classes. Benchmark Universe, the online materials from Benchmark Advance, continued to be utilized by the teachers. Highlights include:

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

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

## **Mathematics**

This was our second year with Ready Classroom Mathematics for grades Kindergarten through 8th grade. Teachers used it during CDL and Hybrid and continued with this curriculum into the Fall of 2021. Because we had new classroom teachers, we provided two specific Math trainings in August and September from Ready Classroom Mathematics and Math coach, Jane Osborne. These trainings prepared them for implementation and continued success with this curriculum. We focused on rebuilding classroom and academic routines and also worked on building stamina within our student population.

## **Smarter Balanced Assessments**

MCS participated in State testing in the Spring. 53% of our students met the state grade-level expectations in English Language Arts, which was higher than the Oregon average at 44%. 36% of our students met the state grade-level expectations in Math. Our Math results were a little higher than the Oregon average, which was 32%. 41% of our 5th and 8th grade students met the state grade-level expectations in Science compared to Oregon state, which had an average of 29%.

## Behavior Management/Discipline

We saw a rise in student behaviors across the grades. To address these concerns, we hired a full-time Dean of Students/Assistant Principal for additional administrative support, as well as two part-time student support specialists. This helped with addressing the number of students who were struggling with academics and with social/emotional regulation. This year we were focused on student and staff social/emotional well-being, as this was our first full year back after Covid. We continued using the Responsive Classroom approach to build our Tier 1 classroom and school-wide community. We also used restorative practices when working with students and provided teacher training in managing behaviors in the classroom.

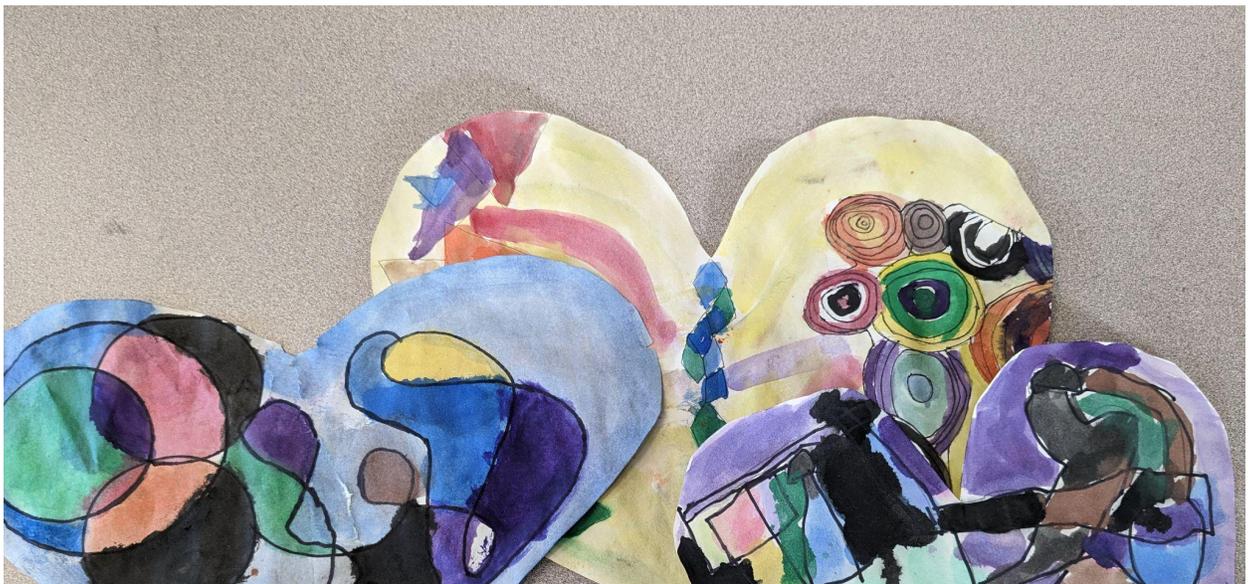
## CLUBS and ACTIVITIES

Mosier Community School had a very strong after-school club program before the pandemic hit and we worked to bring back a variety of clubs, which included the following during the 2021-2022 school year:

- Primary Science Club
- Primary Reading Rainbow
- Art Club
- Costume Club
- Drama Club
- Stage Crew Club
- Spanish Club
- Homework Club
- OBOB (Oregon Battle of the Books)
- Chess Club
- Acting Club
- Mosier Tigers Soccer Club
- Cross-Country Running
- Makers' Club
- Football

### Other enrichment activities include:

- Winter and Spring Drama Performance
- Oregon Battle of the Books
- K-5 Student Council
- Middle School Student Council
- SECRETS program for 5th grade
- 6th and 7th Grade Outdoor School
- MCS Spirit Weeks
- Dia de los Muertos-all school project and celebration



## STAFFING

Janet Carter	Executive Director/Principal
Sean Gulden	Assistant Principal/Dean of Students
Linda Shames	Business Manager
Daphne Flud	Office Secretary

Kate Cannon	Primary Instructor - Kindergarten
Alisha Mooney	Primary Instructor - 1st Grade
Mary Ellen Holmes	Junior Instructor - 2nd Grade
Lisa Godard	Junior Instructor - 3rd Grade
Shannon Rodine	Senior Instructor - 4th Grade
Laura Bergner	Senior Instructor - 5th Grade
Kacie Pugh	K-3 Literacy Specialist

Louise Johnson/Micheal Adkins	Humanities- 6th, 7th, 8th Grades
Jennifer Scotland	Science- 6th, 7th, 8th Grades
Melina Hogue	Math- 6th, 7th, 8th Grades
Lisa Stevenson	PE/Health- 6th, 7th, 8th Grades

Margit Elken	English Language Development
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Savannah Rogan	Instructional Assistant
Jesse Miles	Instructional Assistant
Madison Bell	Instructional Assistant
Cathy Crow	P-T Instructional Assistant

Mitch Leslie	Maintenance
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Richard Giunchigliani	Cook
Ramona Mittelstadt	P-T Asst Cook

### **North Wasco County Employees assigned to MCS**

Kathy Mahn	Special Education Instructor
Dina Terry	SpEd Instructional Assistant
JoAnne Breckterfield	SpEd Instructional Assistant

## GOVERNANCE

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

### **Board Members 2021-22**

Thad McCracken, Co-Chair  
Dan Watson, Co Chair  
Laura Kahler, Secretary  
Susan Froehlich, Treasurer

Marti Severdia  
Carole Dearholt  
Cyndi Camp

### **Strategic Plan**

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

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

## **State of the School 2022**

### **Mosier Community School**

Like schools in our area and across the nation, MCS started this school year with a return to fully in-person instruction, after 1.5 years of distance and hybrid learning. This return to in-person learning, after a long hiatus, even as a global pandemic was just starting to wind-down, presented challenges unique and previously unseen in public education. We are proud of how our staff and board met those challenges throughout the school year.

In keeping with its commitment to community and vision, MCS hit the ground running with return to school this past fall. Protocols for in-person instruction during a pandemic were factored into daily operations and executed with attention to detail. MCS is proud to have also executed on numerous long in-the-works efforts in this year, including a fully staffed K-3 literacy focus, two K-5 project-based learning units, and re-design of the Mosier Middle School to include electives, field-trips, and greater community engagement. MCS also successfully executed its first-ever year of a Pre-K program!

As the school year progressed, the effects of nearly 2 years of distance learning on the student population clearly showed the need for MCS to be able to adapt to changing needs. Need for social-emotional support was clear, and MCS adapted to that need very quickly, with increased investment in access to local counseling resources, and in-school support for students.

The upcoming year will see MCS continue with our pre-K offering, and with special focus on K-3 literacy, project based learning, and the middle-school initiatives that started this year. The coming year will also see MCS complete some long needed and exciting facilities upgrades, including bringing our eastside property to a state of full use, and significant upgrades to our HVAC abilities in the main school building. Perhaps the biggest and most important challenge for MCS in the year ahead (as for schools everywhere) is staff retention. MCS intends to meet this challenge with the same commitment to community and people as it has always done, and ends this year in a very good position to do-so.

Thad McCracken

Mosier Community School Board Co-Chair

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Mosier Community School  
1204 1st Street  
PO Box 307  
Mosier, OR 97040  
541.478.3321  
[www.mosier.k12.or.us](http://www.mosier.k12.or.us)



**Mosier Community School Foundation, Inc.**

**Wasco County, Oregon**

**Annual Financial Report**

**For the year ended June 30, 2022**

**Mosier Community School Foundation, Inc.**  
**Annual Financial Report**  
**For the year ended June 30, 2022**

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**Mosier Community School Foundation, Inc.**

**Annual Financial Report**

**For the year ended June 30, 2022**

BOARD OF DIRECTORS

<u>NAME</u>		<u>ADDRESS</u>	<u>TERM POSITION</u>	<u>Term</u>
Thad McCracken	2109 Proctor Rd	Mosier, Oregon	Co-Chair	6/30/24
Carole Dearholt	PO Box 251	Mosier, Oregon	Treasurer	6/30/23
Cyndi Camp	1440 Sterling Ct	The Dalles, Oregon	Director	6/30/25
Dan Watson	PO Box 455	Mosier, Oregon	Co-Chair	6/30/24
Giulia Good Stefani	2970 Vensel Rd	Mosier, Oregon	Director	6/30/25
Leah Moch Uvodich	402 E 2nd Avenue	Mosier, Oregon	Director	6/30/23
Kay Alton	200 Idaho St	Mosier, Oregon	Secretary	6/30/25
Janet Carter	2215 Pine Oak Rd	Mosier, Oregon	Executive Director	
Bernadine Herlihy	PO Box 532	Mosier, Oregon	Business Manager	

**Financial Section**



INDEPENDENT AUDITOR'S REPORT

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

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

***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, and each major fund of Mosier Community School Foundation, Inc., as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School'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 modified cash basis financial position of the governmental activities, and each major fund of Mosier Community School Foundation, Inc., as of June 30, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

***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 Mosier Community School Foundation, Inc., 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.

***Emphasis of Matter—Change in Accounting Principle***

As discussed in Note 4D to the financial statements, as of and for the year ended June 30, 2022, the Mosier Community School Foundation, Inc. changes its method of accounting to the modified cash basis of accounting. Our opinions are not modified with respect to this matter.

***Emphasis of Matter—Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

### ***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 the School'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 the School'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.

### **Other Matters**

#### *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 does 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

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 23, 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 23, 2022

**Government Wide Financial Statements**

**MOSIER COMMUNITY SCHOOL FOUNDATION**  
**Statement of Net Position - Modified Cash Basis**  
**June 30, 2022**  
(all amounts are in dollars)

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and Investments	2,559,583
Capital Assets	
Non-Depreciable, Land	285,323
Depreciable Assets, Net of Accumulated Depreciation	<u>341,570</u>
<u>TOTAL ASSETS</u>	<u>3,186,476</u>
<u>LIABILITIES:</u>	
Current Liabilities	
Payroll Taxes Withheld	<u>3,843</u>
<u>TOTAL LIABILITIES</u>	<u>3,843</u>
<u>NET POSITION:</u>	
Net Investment in Capital Assets	626,893
Restricted for Grantor/Donor Purposes	89,839
Unrestricted	<u>2,465,901</u>
<u>TOTAL NET POSITION</u>	<u>3,182,633</u>

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

**MOSIER COMMUNITY SCHOOL FOUNDATION**  
**Statement of Activities - Modified Cash Basis**  
**For the year ended June 30, 2022**  
(all amounts are in dollars)

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>			<u>Net Expenses/</u>
		<u>Fees, Fines and</u>	<u>Operating</u>	<u>Capital Grants</u>	<u>Revenues</u>
		<u>Charges for</u>	<u>Grants and</u>	<u>and</u>	<u>and changes in</u>
		<u>Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Total</u>
					<u>Governmental</u>
					<u>Activities</u>
Instruction	1,178,792	26,870	236,761	-	(915,161)
Supporting Services	583,731	-	-	-	(583,731)
Enterprise and Community Services	87,298	46	83,635	-	(3,617)
<b>TOTAL GOVERNMENTAL ACTIVITIES:</b>	<b>1,849,821</b>	<b>26,916</b>	<b>320,397</b>	<b>-</b>	<b>(1,502,508)</b>

General Revenues:

State School Fund	1,877,229
Interest and Investment Earnings	14,000
Miscellaneous	8,116
<b>Total General Revenues</b>	<b>1,899,345</b>
 Change in net position	 396,837
 Net position, beginning	 1,090,555
 Prior Period Adjustment (See Note 4E)	 1,695,242
 Net position, ending	 3,182,633

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

**MOSIER COMMUNITY SCHOOL FOUNDATION**  
**Balance Sheet - Modified Cash Basis**  
**Governmental Funds**  
**June 30, 2022**  
(all amounts are in dollars)

	<u>General</u> <u>Fund</u>	<u>Private</u> <u>Grants</u> <u>Fund</u>	<u>Food</u> <u>Service</u> <u>Fund</u>	<u>Total</u>
<b><u>ASSETS:</u></b>				
Cash and Investments	2,469,744	89,839	-	2,559,583
Due From Other Funds	1,430	-	-	1,430
<b><u>TOTAL ASSETS</u></b>	<b><u>2,471,174</u></b>	<b><u>89,839</u></b>	<b><u>-</u></b>	<b><u>2,561,013</u></b>
<b><u>LIABILITIES:</u></b>				
Due to Other Funds	-	-	1,430	1,430
Payroll Taxes Withheld	3,843	-	-	3,843
<b><u>TOTAL LIABILITIES</u></b>	<b><u>3,843</u></b>	<b><u>-</u></b>	<b><u>1,430</u></b>	<b><u>5,273</u></b>
<b><u>FUND BALANCES:</u></b>				
Restricted for:				
Grantor/Donor Purposes	-	89,839	-	89,839
Committed to:				
Building Reserve	451,231	-	-	451,231
Unassigned	2,016,100	-	(1,430)	2,014,670
<b><u>TOTAL FUND BALANCES</u></b>	<b><u>2,467,331</u></b>	<b><u>89,839</u></b>	<b><u>(1,430)</u></b>	<b><u>2,555,740</u></b>
 <b><u>TOTAL LIABILITES AND FUND BALANCE</u></b>	 <b><u>2,471,174</u></b>	 <b><u>89,839</u></b>	 <b><u>-</u></b>	 <b><u>2,561,013</u></b>

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

**MOSIER COMMUNITY SCHOOL FOUNDATION**  
**Reconciliation of the Balance Sheet to the Statement of Net Position**  
**June 30, 2022**  
(all amounts are in dollars)

Total Fund Balance - Governmental Funds	2,555,740
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:	<u>626,893</u>
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Net Position of Governmental Activities	<u>3,182,633</u>
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The notes to the financial statements are an integral part of this statement

**MOSIER COMMUNITY SCHOOL FOUNDATION**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds - Modified Cash Basis**  
**For the year ended June 30, 2022**  
(all amounts are in dollars)

	General Fund	Private Grants Fund	Food Service Fund	Total
<b>REVENUES:</b>				
Registration Fees	19,250	-	-	19,250
Interest & Dividends	11,242	2,758	-	14,000
Food Service Fees	-	-	46	46
Extracurricular Activities	-	7,570	-	7,570
Fundraising	-	17,659	-	17,659
Rentals	50	-	-	50
Contributions	23,060	18,143	-	41,203
Local Grants	9,800	4,688	-	14,488
Miscellaneous	4,723	3,392	-	8,116
State School Support	1,877,229	-	-	1,877,229
Other State Revenue	-	61,254	8,825	70,080
Federal Sources	-	102,158	74,810	176,967
<b>TOTAL REVENUES</b>	<b>1,945,354</b>	<b>217,622</b>	<b>83,681</b>	<b>2,246,657</b>
<b>EXPENDITURES:</b>				
Current				
Instruction	909,681	258,971	-	1,168,652
Support Services	544,279	26,012	-	570,291
Enterprise and Community Services	-	13,686	74,526	88,212
Capital Outlay	-	27,544	10,585	38,129
<b>TOTAL EXPENDITURES</b>	<b>1,453,960</b>	<b>326,212</b>	<b>85,111</b>	<b>1,865,283</b>
Net Changes in Fund Balance	491,394	(108,590)	(1,430)	381,374
<u>Fund Balance - Beginning of Year</u>	<u>2,006,958</u>	<u>281,571</u>	<u>-</u>	<u>2,288,529</u>
Prior Period Adjustment (See Note 4E)	(31,022)	(83,141)	-	(114,163)
<u>Fund Balance - End of Year</u>	<u>2,467,331</u>	<u>89,839</u>	<u>(1,430)</u>	<u>2,555,740</u>

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

**MOSIER COMMUNITY SCHOOL FOUNDATION**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund 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 Balance - Governmental Funds	381,374
---	---------

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

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

Depreciation	(23,880)	
Capital Outlay	<u>39,343</u>	<u>15,463</u>

Change in Net Position of Governmental Activities	<u><u>396,837</u></u>
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The notes to the financial statements are an integral part of this statement

**Mosier Community School Foundation, Inc.**

**Notes to the Basic Financial Statements**

**For the Year ended June 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

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

**A. REPORTING ENTITY:**

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

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:**

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segments. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segments and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Program revenues for the School include registration fees, food service fees, extracurricular activities fees, fundraising contributions, and grants. General revenues for the School include state school funding, interest and investment earnings, and other miscellaneous revenue.

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

The School organized its accounting system on the basis of funds, each of which is

considered a separate accounting entity with a self-balancing set of accounts. The various funds are grouped in the financial statement as follows:

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

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

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

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

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

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

General Fund  
Private Grants Fund  
Food Service Fund

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

Measurement Focus

The government-wide financial statements are reported using the *economic resources measurement focus*, within the limitations of the modified cash basis of accounting. Under this measurement focus, all assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent or financial or non-financial) associated with the activities are generally reported within the limitations of modified cash basis of accounting.

In the fund financial statements, the *current financial resources measurement focus* as applied to the modified cash basis of accounting is used. Only current financial assets and liabilities are generally included on the balance sheets. The operating statement presents sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the Statements of Net Position or Balance Sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, inter-fund receivables and payables, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expense for goods or services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the School utilized the basis of accounting recognized as generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

D. ASSETS, LIABILITIES, AND NET POSITION:

1. *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. *Investments:* Investments are carried at cost. The School's investments consist of money invested in the State of Oregon Local Government Investment Pool (LGIP), along with stocks, mutual funds, and money market account with Fidelity Investments.

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

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

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

Infrastructure assets (e.g., roads, bridges, sidewalks, sewers, street lighting, and similar

items) are not included in the School's capital assets.

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

*Net Investment in Capital Assets* – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

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

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

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

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

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

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

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

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

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

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

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

6. *Compensated Absences*: School employees receive benefits in accordance with their employment contracts. Employees receive ten days of sick leave each contract year, and unpaid sick pay lapses upon termination of employment. No liability is reported for unpaid compensated absences and accrual of compensated absences is not appropriate under the modified cash basis of accounting.

7. *Long Term Obligations*: All long-term debt arising from cash basis transactions to be repaid from governmental resources is reported as a liability in the government-wide statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as disbursements. Currently Mosier Community School Foundation, Inc. does not have any debt.

8. *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 inter-fund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. Interfund activity between governmental funds has been eliminated in the government-wide statement of activities while interfund activity between governmental funds and fiduciary funds has been retained to accurately report ending fund balance in the government-wide financial statements.

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

9. *Use of Estimates*: The preparation of financial statements in conformity with the modified cash basis of accounting used by the School requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:**

A. BUDGETS AND BUDGETARY ACCOUNTING:

The budget is prepared on the cash basis of accounting for each fiscal year July 1 to June 30. The School is not subject to local budget law. The School's charter requires it to annually prepare and submit a budget to the sponsoring school district. The level of expenditures is monitored throughout the year.

Because the School is not required to legally adopt a budget, the presentation of

budgetary comparison information for the major funds is not required.

**Deficit fund balances**

The School had a deficit fund balance in the Food Service Fund of (\$1,430) for the fiscal year ended June 30, 2022.

**NOTE 3 - DETAILED NOTES ON ALL FUNDS:**

A. CASH AND INVESTMENTS:

Cash and Investments are comprised of the following at June 30, 2022:

Bank Deposits	\$	389,380
LGIP Investments		2,138,714
Petty Cash		140
Fidelity Investments		31,350
Total Cash and Investments	\$	<u>2,559,583</u>

Bank Deposits

Deposits with financial institutions consist of bank demand deposits with institutions qualified under the Public Funds Collateralization Program (ORS 295). The carrying amount of deposits at June 30, 2022 was \$389,380. The total bank balance per the bank statements was \$451,577 of which \$250,000 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, Mosier Community School did not have any deposits exposed to custodial credit risk.

Investments

ORS 338.115, Applicability of Laws to Charter Schools, indicate that the provisions of ORS 295, as they relate to the investment of public funds, do not apply to the School. The School does not have a formal policy limiting investments or deposits. Investments are valued at cost due to the modified cash basis of accounting.

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

the Oregon Short-Term Fund Board, which establishes diversification percentages and specifies the types and maturities of investments. That portion of the external investment pool which belongs to local government participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report. A copy of the State's Comprehensive Annual Financial Report may be obtained at the Oregon State Treasury, 340 Winter St, NE., Salem, Oregon 97310-0840.

Fidelity Investments

The School has an investment account with Fidelity, which consists of stocks donated by the public for the School's future use. The value is stated at cost in the School's financial statements as required by the modified cash basis of accounting. The fair value in the account at June 30, 2022 was \$84,073.

<u>Value at June 30, 2022</u>	<u>Fair Value</u>	<u>Cash Basis</u>
Investment Type:		
Fidelity Government Money Market	12,474	12,474
Mutual Funds	1,919	2,805
Stocks	69,680	16,070
	<u>\$ 84,073</u>	<u>\$ 31,350</u>

Gorge Community Foundation

Monies accumulated through donation and fundraising efforts are deposited in the Columbia State Bank savings account. From time to time, these monies are withdrawn from the savings account, and are delivered to the Gorge Community Foundation, which is an investment entity independent and separate from the School. The Gorge Community Foundation will invest the money the School has delivered to it, and will make distributions back to the school in accordance with its distribution policy. The purpose of this investment account is to provide another source of funding for the School. The Foundation has designated that only the earnings of this investment account may be expended, not the principal, unless there is an emergency. The annual grant distribution is currently 5% of the market value of the fund, averaged over a twenty-four-month period. The fair market value of the fund at June 30, 2022 was \$190,362. The Gorge Community Foundation contact information is: PO Box 1711, Hood River, OR 97031.

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

Foreign Currency Risk—Investments

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

Custodial Credit Risk—Investments

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

2022, the School did not have a formal policy designed to limit this risk.

#### Credit Risk - Investments

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The State of Oregon Local Government Investment Pool is unrated.

#### 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, excluding investments in external investment pools or those issued and explicitly guaranteed by the US Government. There are no investments in any one issuer that represent five percent or more of the School's total investments.

#### Interest Rate Risk--Investments

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

### B. PENSION PLAN:

#### 1. **Public Employees Retirement System (PERS)**

**Plan Description:** The Oregon Public Employees Retirement System (OPERS) is a cost-sharing multiple-employer defined benefit plan. Qualified employees of the School are provided with pensions through OPERS. Employees hired before August 29, 2003 belong to the Tier One/Tier Two Retirement Benefit Program (established pursuant to ORS Chapter 238), while employees hired on or after August 29, 2003 belong to the OPSRP Pension Program (established pursuant to ORS Chapter 238A). OPERS issues a publicly available financial report that can be obtained at [http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx). Oregon Revised Statutes 238 assigns the authority to establish and amend benefit provisions to the PERS Board of trustees and the State legislature.

#### 2. **Benefits provided under ORS Chapter 238 – Tier One/Tier Two**

**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. Tier One/Tier Two Retirement Benefit 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) and employer funds equal to the account balance, provided certain conditions are met.

**Disability Benefits:** This is available for qualifying employees for both duty and non-

duty connected causes.

**Benefit Changes After Retirement:** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes.

### **3. Benefits provided under Chapter 238A – OPSRP Pension Program**

**Pension Benefits:** The Pension Program provides benefits to members hired on or after August 29, 2003. OPSRP provides a life pension funded by employer contributions. Benefits are based upon the number of years of service and the final average salary. 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 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 beneficiary receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

**Disability Benefits:** This is available for qualifying employees for both duty and non-duty connected causes.

**Benefit Changes After Retirement:** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes.

### **4. 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 Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation. The School's contribution rates in effect for the fiscal year ended June 30, 2022 were 26.83% for Tier1/Tier Two members and 23.72% for OPSRP general service members. For 2021-22 the School's annual pension cost for PERS was equal to the School's required and actual contributions.

Members of PERS are required to contribute 6% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program (IAP), a defined contribution plan. The School picks up this contribution.

The School's contribution information for years ended June 30 were as follows:

<u>Fiscal</u> <u>Year Ending</u>	<u>Annual Pension</u> <u>Cost</u>	<u>Required</u> <u>Contributions</u>	<u>Required Contributions</u> <u>Contributed</u>
6/30/2020	301,180	301,180	100%
6/30/2021	283,211	283,211	100%
6/30/2022	236,242	236,242	100%

C. DEFERRED COMPENSATION PLAN:

The School participates in a 403(b) deferred compensation (defined-contribution) annuity plan through the Horace Mann Life Insurance Company. The School authorized a deferred compensation plan to be made available to its employees wherein they may execute an individual agreement with the School for amounts earned by them not to be paid until a future date when certain conditions are met. These circumstances are termination by reason of death, disability, resignation, or retirement. The School's Board of Directors has the authority to establish or amend the plan's provisions and contribution requirements. Employee elective deferrals during the fiscal year ended June 30, 2022 were \$22,500.

D. CAPITAL ASSETS:

The following schedule shows the changes in Capital Assets for the year ended June 30, 2022:

	<u>Beginning</u> <u>Assets</u>	<u>Additions</u>	<u>Deletions</u>	<u>Corrections</u>	<u>Ending</u> <u>Assets</u>
Land	<u>285,323</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,323</u>
<u>Depreciable Capital Assets</u>					
Buildings/Improvements	442,564	23,402	-	-	465,965
Machinery & Equipment	<u>202,988</u>	<u>15,941</u>	<u>-</u>	<u>-</u>	<u>218,929</u>
Total Depreciable Capital Assets	645,552	39,343	-	-	684,895
<u>Accumulated Depreciation</u>					
Buildings/Improvements	(146,841)	(15,437)	-	-	(162,278)
Machinery & Equipment	<u>(172,604)</u>	<u>(8,443)</u>	<u>-</u>	<u>-</u>	<u>(181,047)</u>
Total Accumulated Depreciation	(319,445)	(23,880)	-	-	(343,325)
<b>Net Depreciable Capital Assets</b>	<u>326,107</u>	<u>15,463</u>	<u>-</u>	<u>-</u>	<u>341,570</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	10,140
Support Services	13,440
Enterprise/Comm	<u>300</u>
	<u>\$ 23,880</u>

E. INTERFUND TRANSACTIONS:

Funds are transferred from one fund to finance expenditures of other funds in accordance with the authority established for the individual fund. There were no transfers between fund types during the fiscal year ended June 30, 2022.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/due from” (i.e., current portion of inter-fund loans).

Interfund accounts receivable and payable during the fiscal year ended June 30, 2022 were necessary as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	1,430	-
Food Service Fund	-	1,430
Totals	<u>1,430</u>	<u>1,430</u>

These payables and receivables were necessary as the General Fund covered the Food Service Fund’s deficit fund balance at year end.

F. OPERATING LEASES:

The School had two cancelable leases, one for a copier with Ricoh USA, Inc. that ended March 1, 2022 and one for a dishwasher with Rose’s Equipment & Supply that continues on a month to month basis for \$210 per month. Expenditures for all leases for the fiscal year ended June 30, 2022 totaled \$9,914.

In July of 2021 the School entered into a non-cancelable lease agreement with Pacific Source Automation for the use of a Konica copier. The lease is for 60 months at \$210 per month, plus the monthly cost of insurance and taxes.

The remaining lease obligation for fiscal years ending June 30, is a follows:

2023	2,520
2024	2,520
2025	2,520
2026	<u>2,520</u>
Total	<u>10,080</u>

G. POST-EMPLOYMENT BENEFITS:

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

**Plan Description:** As a member of Oregon Public Employees Retirement System (OPERS) the School contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing, multiple-employer, defined

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

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

**Contributions:** PERS funding policy provides for 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. Employer contribution rates for the period were based on the December 31, 2019 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. The School's contribution rates for the period were 0.05% for Tier One/Tier Two members, and 0.00% for OPSRP members. The School's contributions to RHIA, which equaled the required contributions each year, were included with the payments for the retirement plan described in the note 3B above.

#### **NOTE 4 – OTHER INFORMATION:**

##### **A. RISK MANAGEMENT:**

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

##### **B. SUBSEQUENT EVENTS:**

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

C. COMMITMENTS & CONTINGENCIES:

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

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

The School has elected to self-insure for unemployment tax purposes. No tax is paid or disbursement recorded until a claim is made against the School. Claims during the last fiscal year totaled \$2,908.

D. CHANGE IN ACCOUNTING PRINCIPLE:

The School has changed its method of accounting to the modified cash basis of accounting (described in Note 1). The School believes this new method of accounting will benefit the users of the financial statements, both internal and external by simplifying financial statement presentation. The effect of the change is presented in Note 4E, Prior Period Adjustment.

E. PRIOR PERIOD ADJUSTMENT:

As described in Note 4D, Change in Accounting Principle, the School changed its method of accounting to the modified cash basis of accounting. Accordingly, the beginning fund balance/net position was restated to eliminate revenue recorded but not yet collected and add back expenditures incurred but not yet paid as of July 1, 2021. The net effects of these restatements are as follows:

	<u>General Fund</u>	<u>Private Grants Fund</u>
<u>Governmental Funds:</u>		
Fund Balance at July 1, 2021 - Originally Reported	2,006,958	281,571
GAAP to Modified Cash Basis Adjustment	<u>(31,022)</u>	<u>(83,141)</u>
Fund Balance at July 1, 2021 - Restated Modified cash Basis	<u>1,975,937</u>	<u>198,430</u>

<u>Government - Wide Statements:</u>	<u>Governmenta Activities</u>
Net Position at July 1, 2021 - Originally Reported	1,173,697
GAAP to Modified Cash Basis Adjustment	<u>1,673,928</u>
Net Position at July 1, 2021 - Restated Modified Cash Basis	<u>2,847,625</u>

## Other Required Reports



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

We have audited the basic financial statements of Mosier Community School Foundation, Inc. as of and for the year ended June 30, 2022, and have issued our report thereon dated December 23, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether Mosier Community School Foundation, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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

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

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting. In a separate communication dated December 23, 2022, we reported to management our findings related to control deficiencies.

**Restriction on Use**

This report is intended solely for the information and use of the board of directors and management of Mosier Community School Foundation, Inc. and the Oregon Secretary of State

and is not intended to be and should not be used by anyone other than these parties.



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For Friend & Reagan, PC  
The Dalles, OR 97058  
December 23, 2022



# North Wasco County School District

## School Year 2022 – 2023, March Financial Summary

### FY 2023:

Currently, the general fund balance is \$6.9 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	6,994,486	(338,594)	223,514	(3,516)	27,827	1,758,047	67,509	8,729,273

The FY 2022 state school fund was reconciled statewide. This accounts for several things: statewide local revenues, statewide ADMw (average daily membership weighted), and other ancillary statewide factors; but those are the big items. The district anticipated higher ADMw and lower revenues. Therefore, the May payment will be reflective of a repayment to the state of \$1.1 million. In addition, this year local revenues were adjusted so the reconciliation for next year will not have the same issue. This also decreased the FY 23 general fund revenues by \$2 million. Between these two items, the general fund revenues will be \$3.1 million less than originally anticipated. Most of this shortage was already accounted for in the calculations; however, the district will spend an additional \$2 million of ESSER III funds on applicable salaries and benefits to help mitigate this shortfall.

The district received a **\$2.4 million seismic grant for Chenowith Elementary** which will encompass the gym and cafeteria areas. The construction is anticipated to begin summer 2024. This is excellent news.

### Athletics Corner:

Key updates from athletics:

- Head Boys Varsity Basketball position is currently open for applications.
- Senior Braden Schwart was named OSAA 4A Player of the Week for the week of March 20-26.
- Girls Softball is currently ranked #2 in 4A.
- Boys Baseball is currently ranked #13 in 4A.
- Booster Club will be holding their 3rd Induction Ceremony on May 20<sup>th</sup>
- The Riverhawks Swim team was named Les Schwab 4A Team of the Month for their performance at State in February.
- TDMS track & field is underway with their first meet being on April 21st at Sherman County.

### Facilities Corner:

There are several projects in the works for the facilities department.

- The district purchased a trailer, funded by Sodexo, to house the new stage and graduation supplies.
- Staff are cleaning out of our schools of broken, outdated, and useless items that take up limited spaces.
- The grounds crew are doing a phenomenal job on repairing broken irrigation and spring clean-up.
- The department is struggling with employee recruitment.
- John Ripplinger is doing a fantastic job making keys for local law enforcement agencies, these keys will aid in a more rapid response.
- William Harrington is keeping our aging equipment active well beyond their useful years.
- As the district continues to structure the maintenance program a clearer path forward for the future is materializing.

### **Nutrition Corner:**

Nutrition is presenting this month!

### **Transportation Corner:**

The North Wasco County School District transportation department has been very busy supporting the students and staff at nine different school sites. The department currently has a staff of 30 transporting students based in both Wasco and Sherman Counties.

**By the numbers:** To date the transportation department has logged approximately 165,601.6 home to school miles with 25 routes serving students' needs. Staff have also traveled 54,576.4 miles (330 trips) between athletic and academic field trips through the end of March. With Spring finally here, staff are busy with school field trips on the schedule through mid-June and many sports trips traveling around the state.

The department has also been busy continuing to update equipment. The district is in the process of placing an order for four (4) new school buses for delivery next spring with approximately \$350,000 in grant funding in place. This is the last school year of awarded grant funds for bus replacements, so the Transportation Director is actively looking for additional grants to apply for.

In addition to the daily support, the department continues to support the neighboring districts offering training staff and the certified training facility to train their new drivers. The department is also continuing to transport students for athletic trips and field trips for neighboring districts when needed. Through the end of March 2023 our Transportation Department has billed out \$661,867.74 for transportation over and above what is provided daily to the North Wasco School District students.

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



# North Wasco County School District Technology Status Report

March 2023

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

## Updates

Happy April! We hope you all had a nice Spring Break and are enjoying the spring weather! We have a few updates to share from the month of March and some upcoming reminders.

- Maintenance window
  - There will be some minor maintenance at The Dalles Middle School this upcoming Friday, April 7th between 10:00 PM and 2:00 AM Saturday. There will be some network outages during this time that will only affect The Dalles Middle School.
- New TVs at Innovations Academy
  - We have been coordinating with Innovations Academy to get some TVs installed for the classrooms that didn't have any and were able to get those ordered and installed last month!
- E-Rate projects
  - We have received all of the bids for the following projects and have evaluated the bids. The final vendors were chosen for each project and the final signed approvals from our district were submitted to USAC. We are now waiting on USAC to approve these projects. Once that is done, we can start these projects at the beginning of the next fiscal year (July 1st, 2023).
    - The Dalles Middle School Fiber Project
      - When the Dalles Middle School was built, an old form of fiber optic cabling was installed called OM1. The latest version of this cabling is OM5 and provides speeds that are 100X faster than what we can currently support with OM1. In addition to OM5, there is another type of fiber optic cabling that we are hoping to install called OS2. This cabling provides speeds even faster than OM5 and is what most new fiber optic installations are standardizing on.

- The Dalles High School Fiber Project
  - At The Dalles High School, there is almost zero fiber optic cabling inside the building besides the primary Internet connection. There is a cable connecting the gym to the main building, but no fiber connecting other data closets. Our plan is to connect all data closets at the high school (around 12) back to the primary network closet with OS2 fiber optic cabling. This will expand bandwidth available to client devices and reduce current bottlenecks we are experiencing on legacy copper based connections.
- Mosier Network Project
  - We are also working with Mosier Community School to replace their legacy wiring with two new data closets, fiber optic cabling, and around 115 new CAT 6A Ethernet runs to classrooms. This will include a fiber run to the old gas station which is going to become the Mosier Community School Annex.

## Software Licensing Information

Zoom Licenses in Use	Available Licenses
66 standard, 6 webinar 500	203 standard, 3 webinar 500, 2 webinar 1000

Adobe Licenses	Licenses in Use	Available Licenses
Creative Cloud All Apps	248	252

## 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](mailto:helpdesk@nwasco.k12.or.us) or call 541-506-3355, or ext. 3002.

**Fun fact!**

*People read faster or slower depending on what they read from.*

*Not only do you blink less when you're on a computer, but reading from a screen also slows you down.*

*On average, people read 10% slower from a screen than from paper!*

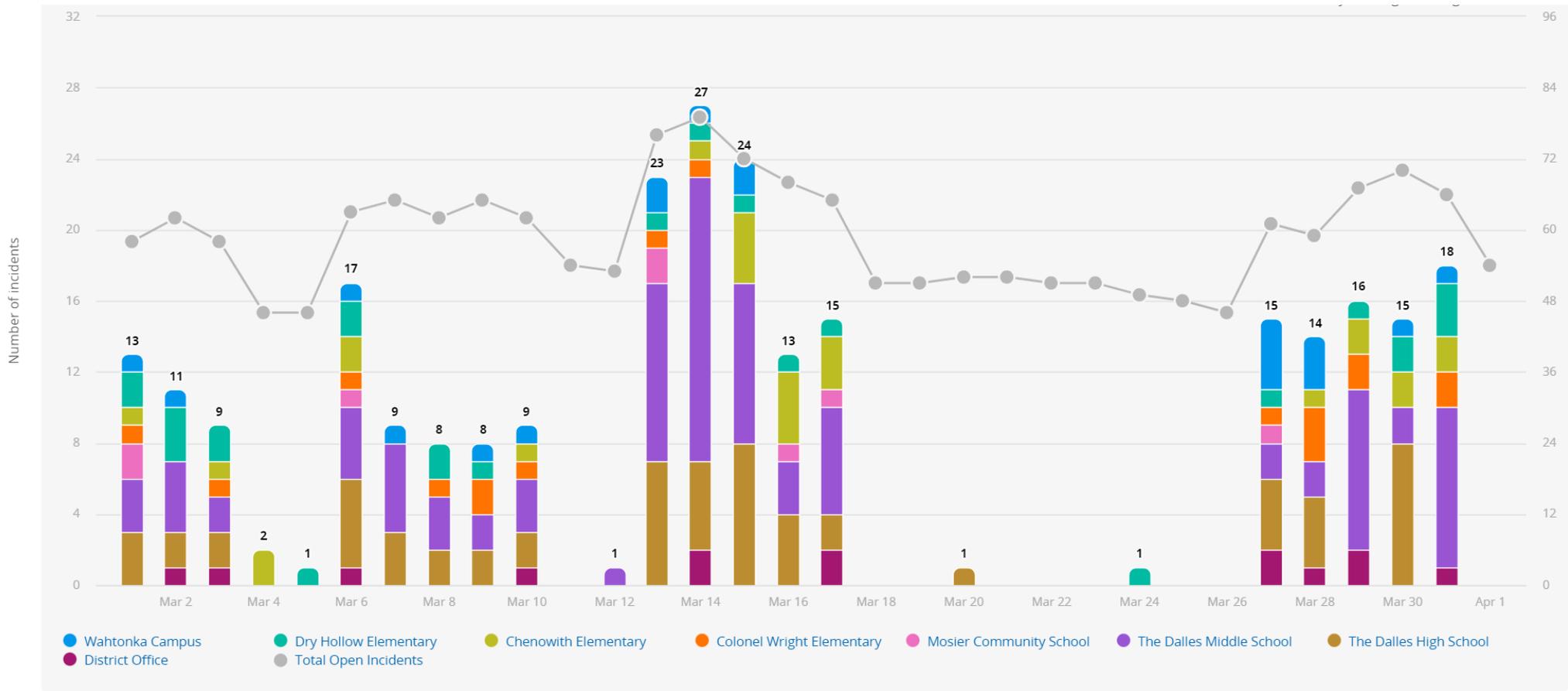
*As for the blinking part, did you know that during everyday life, people normally blink at a rate of twenty times per minute?*

*But put them in front of a computer, and that number drops way down to seven times per minute!*

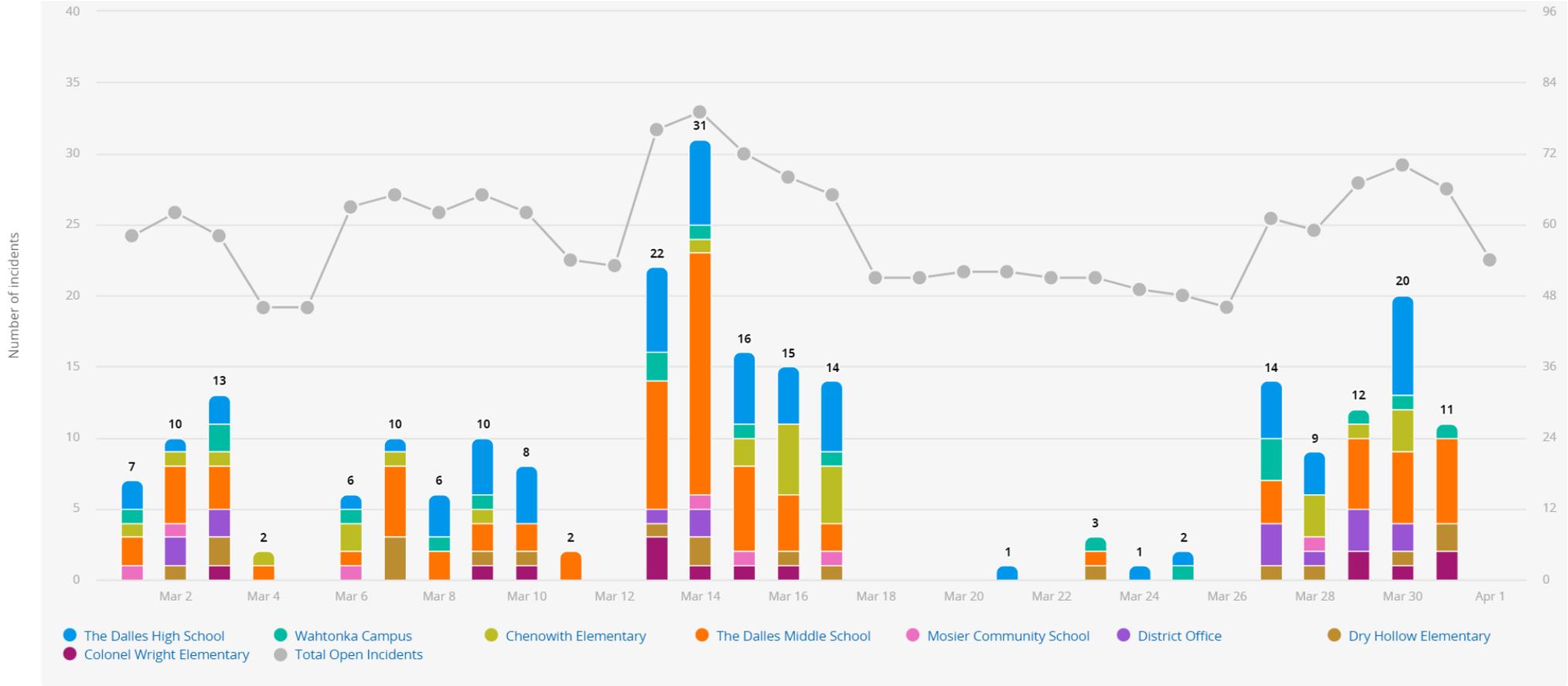
**View our Helpdesk ticket stats on the next two pages!**

# Helpdesk Tickets Report

Total Tickets Opened for the Month of March



# Total Tickets Closed for the Month of March





# North Wasco County School District

## School Year 2022 – 2023, **April** Enrollment Summary

School Year 2022 – 2023	Chenowith	Col. Wright	Dry Hollow	Mosier	TDMS	TDHS	Innovative Academy	MAP Virtual	Total
September 15 <sup>th</sup>	382	291	422	172	555	822	124	83	<b>2,851</b>
October 4 <sup>th</sup>	385	292	424	173	558	814	118	85	<b>2,849</b>
November 1 <sup>st</sup>	383	288	423	174	552	798	103	101	<b>2,822</b>
December 1 <sup>st</sup>	378	285	421	169	550	797	96	90	<b>2,786</b>
January 3 <sup>rd</sup>	381	281	415	167	541	795	94	93	<b>2,767</b>
February 1 <sup>st</sup>	388	283	414	166	544	780	90	89	<b>2,754</b>
March 1 <sup>st</sup>	391	284	414	165	539	779	91	97	<b>2,760</b>
April 3 <sup>rd</sup>	394	287	408	166	537	768	96	101	<b>2,757</b>
May									0
June									0

<b>Average</b>	385	286	418	169	547	794	102	92	2,793
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<b>Peak</b>	394	292	424	174	558	822	33	195	2,851
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<b>Average 2021 - 2022</b>	348	263	437	175	594	754	26	156	2,752
Avg Change 2023-2022	37	23	(19)	(6)	(47)	40	76	(64)	41
<b>Peak 2021-2022</b>	364	267	444	177	614	801	33	195	2,814
Peak Change 2023-2022	30	25	(20)	(3)	(56)	21	0	0	37

Change June 2022 to Current	364	263	428	175	582	698	20	179	2,709
Change PY Month to Current	27	21	(14)	(10)	(43)	81	71	(82)	51

\*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 4/3/2023														
School	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Chenowith Elementary	70	73	77	60	58	56	0	0	0	0	0	0	0	394
Colonel Wright Elementary	48	46	55	52	40	46	0	0	0	0	0	0	0	287
Dry Hollow Elementary	65	75	74	64	69	61	0	0	0	0	0	0	0	408
Mosier Community School	18	20	14	20	17	17	17	17	26	0	0	0	0	166
The Dalles High School	0	0	0	0	0	0	0	0	0	244	175	185	164	768
The Dalles Middle School	0	0	0	0	0	0	175	178	184	0	0	0	0	537
Innovations Academy	0	0	0	0	0	0	12	9	11	11	16	26	11	96
MAP Virtual (Innovations)	0	1	4	1	4	6	4	11	13	11	12	20	14	101
<b>Totals</b>	<b>201</b>	<b>215</b>	<b>224</b>	<b>197</b>	<b>188</b>	<b>186</b>	<b>208</b>	<b>215</b>	<b>234</b>	<b>266</b>	<b>203</b>	<b>231</b>	<b>189</b>	<b>2,757</b>
June 2022 Totals	215	221	194	188	192	205	214	232	243	201	239	192	173	2,709
Difference Now – June 2022	(14)	(6)	30	9	(4)	(19)	(6)	(17)	(9)	65	(36)	39	16	48
Previous Month (Oct 2022)	203	213	223	197	186	190	208	213	233	266	199	229	200	2,760
<b>Difference</b>	<b>(2)</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>(4)</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>(11)</b>	<b>(3)</b>

\*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.

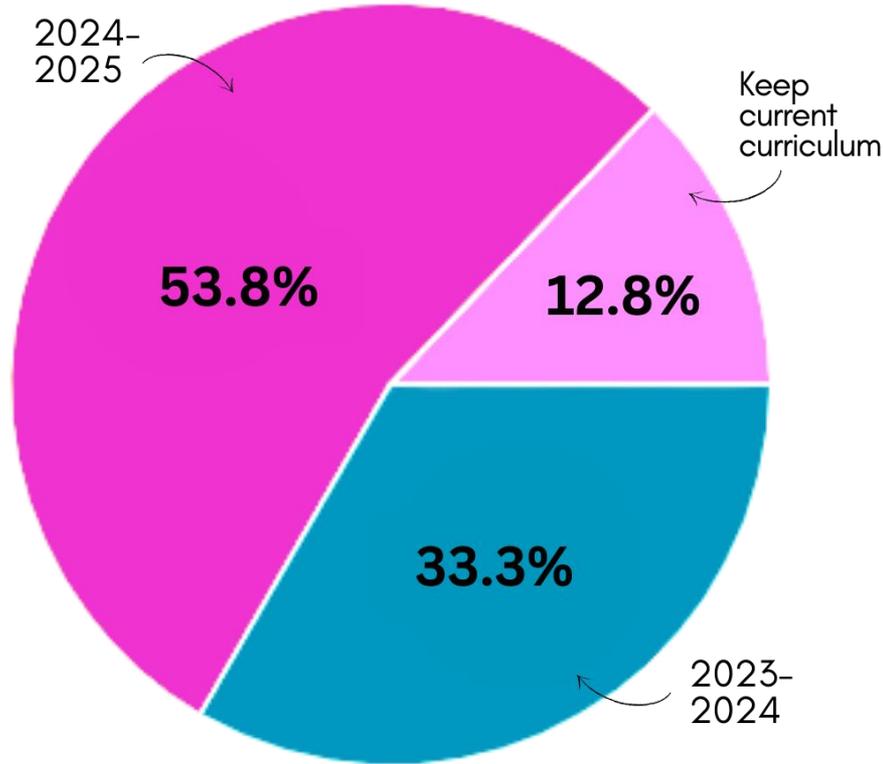
# Math Adoption

**April 2023**

# Math Adoption Cycle

- The previous math curriculum was adopted in:
- Current Math Curriculum: 2014-2016
  - K-5: Go Math
  - 6-8: Core Focus
  - 9-10: Big Ideas; Gina Wilson & Flamingo Math supplement
  - 11-12: Flamingo Math, Calculus: Concepts & Context, Stats:  
Modeling the World
- New math adoption cycle opened in: February 2023
- ODE has given until 2025 to adopt new math curriculum

**So When Should We Adopt?**



# K-12 Math Teachers

When asked what year they would recommend all teachers implement new math curriculum, **53.8% said 2024-25.**

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# Recommend Adopting 2024-2025

**2022-2023:** Curriculum Leadership Team is working through what changes the updated standards create, develop a rationale and next steps to support staff through these changes, and unpacking priority standards

**2023-2024:** Create math adoption team who will oversee choosing pilot curriculum, pilot process, and final adoption process; CL team supports staff PD for math changes and curriculum maps

**2024-2025:** All math teachers implement adopted math curriculum

# Impact to Future Adoptions?

- ODE requires that even though a postponement would cause an out-of cycle purchase, we will not delay future purchases in other subject areas
- The next Math adoption will re-open in 2030 with an implementation year in August 2031
- All districts can choose to apply for a postponement in 2030
- Note: other OR districts who are postponing adopting math a year
  - Beaverton, Gresham-Barlow, North Clackamas, Sherwood, Medford, Newberg, Bend La Pine, Eugene, Hillsboro, Forest Grove, Vernonia, South Lane

# Why Postpone?

- Gives teachers more time to prepare for the changes in math
  - Curriculum Leadership Team has already been working on these changes and how to help all math teachers makes these same shifts
- Enables high schools more time to plan for new HS Pathways: 2+1
  - What can be implemented now and what can be added over time
  - Grant-funded projects currently underway that will help to inform HS curriculum adoption through 2+1 Blueprints
- Allows teachers longer implementation time for LA before implementing math
- Permits district to distribute the cost
- Enables Curriculum Leadership Team time to develop tools

# North Wasco County School District 21

Code: JGE  
Adopted: 12/17/15

## Expulsion\*\*

A principal, after reviewing available information, may recommend to the superintendent that a student be expelled. Expulsion of a student shall not extend beyond one calendar year.

A student may only be expelled for the following circumstances:

1. When a student's conduct poses a threat to the health or safety of students or employees;
2. When other strategies to change the student's conduct have been ineffective, except that expulsion may not be used to address truancy; or
3. When required by law.

The use of expulsion for discipline of a student in fifth grade or lower is limited to:

1. Nonaccidental conduct causing serious physical harm to a student or employee;
2. When a school administrator determines, based on the administrator's observations or upon a report from an employee, the student's conduct poses a direct threat to the health or safety of students or employees; or
3. When the expulsion is required by law.

The age of the student and the past pattern of behavior will be considered prior to imposing the expulsion.

No student may be expelled without a hearing unless the student's parents, or the student if 18 years of age, waive the right to a hearing, either in writing or by failure to appear at a scheduled hearing. ~~By waiving the right to a hearing, the student and parent agree to abide by the findings of a hearings officer.~~

The Board delegates the authority to decide on an expulsion to the superintendent. The superintendent may designate another person to handle the potential expulsion, and the superintendent, a designee or another individual may act as the hearings officer. The district may contract with an individual who is not employed by the district to serve as the hearings officer. The hearings officer will not be associated with the initial actions of the building administrators. The hearings officer will conduct the hearing and make a final decision regarding the expulsion. A decision of the hearings officer may be appealed by the parent or the student if age 18 or over to the Board for review.

If the decision of the hearings officer is appealed to the Board for review, the findings as to the facts and the hearings officer's decision will be submitted to the Board, and will be available in identical form to the Board, the student and the student's parents at the same time. At a future meeting, the Board will review the hearings officer's decision and will affirm, modify or reverse the decision.

When ~~an~~ a recommendation for an expulsion is made and a hearing is not waived, the following procedure is required:

1. Notice will be given to the student and the parent by personal service<sup>1</sup> or by certified mail<sup>2</sup> at least five days prior to the scheduled hearing. Notice shall include:
  - a. The specific charge or charges and the specific facts that support the charge or charges;
  - b. ~~The conduct constituting the alleged violation, including the nature of the evidence of the violation and reason for expulsion;~~
  - c. ~~A recommendation for expulsion~~ statement of intent to consider the charges as reason for expulsion;
  - d. The student's right to a hearing;
  - e. When and where the hearing will take place; and
  - f. The student may be represented by counsel or other persons ~~right to representation.~~
2. ~~The Board may expel, or may delegate the authority to decide on an expulsion to the superintendent or superintendent's designee, who may also act as the hearings officer. The district may contract with an individual who is not employed by the district to serve as the hearings officer. The hearings officer designated by the Board will conduct the hearing and will not be associated with the initial actions of the building administrators;~~
3. ~~Expulsion hearings will be conducted in private and will not be open to the general public unless the student or the students' parents request an open session;~~
4. ~~In~~ If case the parent or student has difficulty understanding ~~has difficulty understanding~~ does not understand the English language or has other serious communication disabilities, the district will provide a ~~an interpreter during the hearing~~ translator. All communication will be in a manner that is understandable to the parents and student.
5. The student shall be permitted to have representation present at the hearing to advise and to present arguments. The representation may be an attorney, and/or parent or other person. The district's attorney may be present;
6. The student shall be afforded the right to present ~~his/her~~ their version of the events underlying the expulsion recommendation and to introduce evidence by testimony, writings or other exhibits;
7. The student shall be permitted to be present and to hear the evidence presented by the district;
8. The hearings officer or the student may record the hearing;
9. Strict rules of evidence shall not apply to the proceedings. However, this shall not limit the hearings officer's control of the hearing;

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<sup>1</sup>The person serving the notice shall file a return of service. (OAR 581-021-0070)

<sup>2</sup>When "certified mail is given to a parent of a suspended student, the notice shall be placed in the mail at least five days before the date of the hearing." (OAR 581-021-0070)

10. ~~If the Board is conducting the expulsion hearing, the Board may designate the Board chair or a third party as the hearings officer. The hearings officer will determine the facts of each case on the evidence presented at the hearing. Evidence may include the relevant past history and student education records. The hearings officer will provide to the Board, findings as to the facts, the recommended decision and whether or not the student has committed the alleged conduct. This will include the hearings officer's recommended decision on disciplinary action, if any, including the duration of any expulsion. This material will be available in identical form to the Board, the student if age 18 or over and the students' parents at the same time. Following the review by the Board of the hearings officer's recommendation, the Board will make the final decision regarding the expulsion;~~
  
11. ~~If the Board has delegated authority to the superintendent to act as the hearings officer, the superintendent may designate him or herself, or a third party, as the hearings officer. The hearings officer's decision is final. However, a decision of the hearings officer may be appealed by the parent or the student if age 18 or over to the Board for review. If the decision of the hearings officer is appealed to the Board for review, the findings as to the facts and the hearings officer's decision will be submitted to the Board, and will be available in identical form to the Board, the student and the students' parents at the same time. At its next regular or special meeting the Board will review the hearings officer's decision and will affirm, modify or reverse the decision;~~
  
12. A [Board-conducted hearing or a Board review](#) of the hearings officer's decision will be conducted in executive session unless the student or the student's parent requests a public hearing. If an executive session is held by the Board or a private hearing held by the hearings officer, the following will not be made public:
  - a. The name of the minor student;
  - b. The issues involved, including a student's confidential [medical records](#) and that student's [educational program](#);
  - c. The discussion;
  - d. The vote of Board members, which may be taken in executive session when considering an expulsion.

~~Prior to expulsion, the district must propose alternative programs of instruction or instruction combined with counseling to a student subject to expulsion for reasons other than a weapons policy violation, the district must notify the student and parents of alternative programs of instruction or instruction combined with counseling and document this notification. The district must document to the parent of the student that proposals of alternative education programs have been made.~~

END OF POLICY

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**Legal Reference(s):**

ORS 192.660  
ORS 332.061  
ORS 336.615 to -336.665

ORS 339.115  
ORS 339.240  
ORS 339.250

OAR 581-021-0050 to -0075

# North Wasco County School District 21

Code: JHCD/JHCDA  
Adopted: 1/30/18

**1<sup>st</sup> Reading**

*Changes or additions  
noted in RED*

## Medications\*\*

The district recognizes that administering a medication to a student and/or permitting a student to administer a medication to themselves, may be necessary when the failure to take such medication during school hours would prevent the student from attending school, and recognizes a need to ensure the health and well-being of a student who requires regular doses or injections of a medication as a result of experiencing a life-threatening allergic reaction or adrenal crisis<sup>1</sup>, or a need to manage hypoglycemia, asthma or diabetes. Accordingly, the district may administer or a student may be permitted to administer to themselves prescription (injectable and noninjectable) and/or nonprescription (noninjectable) medication at school.

The district shall designate personnel authorized to administer medications to students. Annual training shall be provided to designated personnel as required by law in accordance with guidelines approved by the Oregon Department of Education (ODE).

A current first-aid and CPR card is required for designated personnel.

When a licensed health care professional is not immediately available, trained personnel designated by the district may administer to a student, epinephrine, glucagon or another medication to a student as prescribed and/or allowed by Oregon law.

The district reserves the right to reject a request for administration of medication at school, either by district personnel to administer, or to permit a student self-administration, to administer to themselves, if the medication when such medication is not necessary for the student to remain in school.

The superintendent and/or designee will require that an individualized health care plan and allergy plan is developed for every student with a known life-threatening allergy or a need to manage asthma, and an individualized health care plan for every student for whom the district has been given proper notice of a diagnosis of adrenal insufficiency or insulin requiring diabetes. Such a plan will include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity.

A student may be allowed to self-administer a medication for asthma, diabetes, hypoglycemia or severe allergies as prescribed by an Oregon licensed health care professional, upon written and signed request of the parent or guardian and subject to age-appropriate guidelines. This self-administration provision also requires a written and signed confirmation the student has been instructed by the Oregon licensed health care professional on the proper use of and responsibilities for the prescribed medication.

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<sup>1</sup>Under proper notice given to the district by a student or student's parent or guardian.

A request to the district to administer or allow a student to self-administer prescription medication shall include a signed prescription and treatment plan from a prescriber annually.

A request to the district to administer or allow a student to self-administer or a nonprescription medication that is not approved by the Food and Drug Administration (FDA) shall include a written order from the student's prescriber that meets the requirement of law. ~~signed prescription and treatment plan from a prescriber<sup>2</sup> or an Oregon licensed health care professional.~~

A written request and permission form signed by a student's parent or guardian, unless the student is allowed to access medical care without parental consent under state law<sup>3</sup>, is required and will be kept on file.

If the student is deemed to have violated Board policy or medical protocol by the district, the district may revoke the permission given to a student to self-administer medication.

Prescription and nonprescription medication will be handled, stored, monitored, disposed of and records maintained in accordance with established district administrative regulations governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a back-up prescribed autoinjectable epinephrine is kept at a reasonably secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who ~~a staff member~~ the person believes in good faith is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an overdose of an opioid drug.

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

A school administrator, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration, in good faith and pursuant to state law, of prescription and/or nonprescription medication, ~~subject to state law.~~

A school administrator, school nurse, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-

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<sup>2</sup>A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

<sup>3</sup>Subject to ORS 109.610, 109.640 and 109.675.

administration of medication, [as described in Oregon Revised Statute \(ORS\) 339.866](#), if ~~when~~ that person in good faith [and pursuant to state law](#), assisted the student in self-administration of the medication ~~subject to state law~~.

A school administrator, school nurse, teacher or other district employee designated by the school administration is not liable in a criminal action or for civil damages [as a result of the use of medication if when](#) that person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy; who is unable to self administer the medication, [regardless of whether the student or individual has a prescription for epinephrine, or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug to a student or other individual who that person believes in good faith is experiencing an overdose of an opioid drug.](#) ~~subject to state law.~~

The district and the members of the Board are not liable in a criminal action or for civil damages [as a result of the use of medication if any person in good faith, on school premises, including at a school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district, administers autoinjectable epinephrine to a student or individual with a severe allergy who when a student or individual is unable to self-administer medication, regardless of whether the student or individual has a prescription for epinephrine or administers naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug when any person in good faith administers autoinjectable epinephrine to a student or other individual who the person believes in good faith is experiencing an overdose of an opioid drug.](#) ~~subject to state law.~~

The superintendent shall develop administrative regulations as needed to meet the requirements of law; ~~Oregon Administrative Rules~~ and the implementation of this policy.

END OF POLICY

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**Legal Reference(s):**

[ORS 109.610](#)  
[ORS 109.640](#)  
[ORS 109.675](#)  
[ORS 332.107](#)  
[ORS 339.866](#) to -339.871

[ORS 433.800](#) to -433.830  
[ORS 475.005](#) to -475.285  
  
[OAR 166-400-0010\(17\)](#)  
[OAR 166-400-0060\(29\)](#)

[OAR 333-055-0000](#) to -0035  
[OAR 581-021-0037](#)  
[OAR 581-022-2220](#)  
[OAR 851-047-0030](#)  
[OAR 851-047-0040](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2017); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2017).

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration in Oregon Schools: A Manual for School Personnel* (2016).

# North Wasco County School District 21

**2<sup>nd</sup> Reading &  
Adoption**  
*No additional changes from  
1<sup>st</sup> Reading*

Code: GCBD/GDBD  
Adopted: 6/14/01; 5/18/00; 3/31/04; 4/13/17; 4/27/23

## Leaves and Absences

The Board grants authority to the superintendent to grant short leaves of absences, with or without loss of pay, to a district employee when such a leave is for the best interests of the school system, subject to applicable provisions of the employee's collective bargaining agreement.

Leave entitlement for personal illness or injury will accrue at the rate of 10 days each year as provided by Oregon Revised Statutes. Twelve-month employees will accrue 1 day per month or 12 days each year.

In accordance with state law, this leave will accumulate without limit.

The district reserves the right after an absence of more than ~~five~~ **three** consecutive days, to require proof of personal illness or injury from all employees, including a medical examination by a physician chosen and paid for by the district. Any employee refusing to submit to such an examination or to provide other evidence as required by the district shall be subject to appropriate disciplinary action, up to and including dismissal.

All medical information will be kept confidential, in a separate file from personnel records, and released only in accordance with the requirements of the American with Disabilities Act or other applicable law.

Other paid and unpaid leaves will be determined by the district's collective bargaining agreements.

Sickness or other unavoidable circumstances which prevent a teacher from teaching 20 school days immediately following exhaustion of sick leave accumulated under Oregon law will result in the teacher being placed on unpaid leave for the remainder of the school year or until the teacher's disability is removed and he/she is able to return to work. If the teacher is unable to return to work the following August 1<sup>st</sup> the Board may terminate the teacher's employment, subject to state and federal law.

END OF POLICY

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### Legal Reference(s):

ORS 332.507  
ORS 342.545  
ORS 342.610

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2006).  
Family and Medical Leave Act of 1993, 29 U.S.C. §§ 2601-2654 (2006); Family and Medical Leave Act of 1993, 29 C.F.R. Part 825 (2006).  
Americans with Disabilities Act Amendments Act of 2008.

# North Wasco County School District 21

Code: **KBA**  
Adopted: 9/14/00  
Revised/  
Readopted: 6/23/04; 10/09/08; 8/18/16; 2/22/18; 4/27/23  
Orig. Code(s): KBA

## Public Records Request\*\*

~~“Public record” means any information that:~~

- ~~1. Is prepared, owned, used or retained by the district;~~
- ~~2. Is related to an activity, transaction or function of the district; and~~
- ~~3. Is necessary to satisfy the fiscal, legal, administrative or historical policies, requirements or needs of the district.~~

~~A request to inspect or receive a copy of a public record shall be in writing and will be presented to the district office.~~

~~Public record does not include messages on voice mail or on other telephone message storage and retrieval systems, or spoken communication that is not recorded.~~

~~A “public record” includes any writing that contains information relating to the conduct of the public’s business, prepared, owned, used or retained by the district regardless of physical form or characteristics, unless otherwise exempted by law.<sup>1</sup> “Writing” means handwritten, typewriting, printing, photographing and every means of recording, including letters, words, pictures, sounds, or symbols or combination thereof and all papers, maps, files, facsimiles or electronic recordings. Public record does not include any writing that does not relate to the conduct of the public’s business and that is contained on a privately owned computer.<sup>2</sup> request to inspect or receive a copy of a public record shall be in writing and will be presented to the superintendent’s office.~~

~~Board meetings and records will be matters of public information subject to such restrictions as are set by federal law or regulation, by state statute or by pertinent court rulings.~~

~~The Board’s official minutes, its written policies and its financial records will be available at the superintendent’s office for inspection by any citizen desiring to examine them during hours when the superintendent’s office is open. All such information will be made available to individuals with disabilities in an appropriate accessible format, upon request and with appropriate advance notice. Auxiliary aids and services available to ensure equally effective communications to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.~~

<sup>1</sup> There are multiple definitions for “public record” in ORS 192. This definition comes from ORS 192.311 and applies to the inspection of records.

<sup>2</sup> In accordance with [Bialostosky v. Cummings](#), 319 Or. App. 352 (2022), an individual board member may be considered a public body for public record purposes. Consequently, records created and retained solely by individual board members may be considered public records.

The Board supports the right of the people to know about programs and services of their schools and will make **reasonable every efforts** to disseminate information. Each principal is authorized to use **all available means available** to keep parents and others of **his/her in the** particular school's community informed about the school's program and activities.

~~No records will be released for inspection by the public or any unauthorized persons—either by the superintendent or any other person designated as custodian for district records—if such disclosure would be contrary to the public interest, as described in state law.~~

The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making public records available pursuant to law. The district will not be obligated to complete a request for which the requester has not paid the fee as permitted by state law. There will be no additional charge for auxiliary aids and services provided for **qualified** persons with disabilities.

Employee and volunteer **personal residential** addresses, **personal** electronic mail addresses (~~other than district electronic mail addresses assigned by the district to district employees~~), social security numbers, dates of birth and **personal telephone or cellular numbers, and other information listed in Oregon Revised Statute (ORS) 192.355 as exempt**, contained in personnel records maintained by the district are exempt from public disclosure pursuant to ~~Oregon Revised Statute (ORS) 192.363-368 445 and ORS 192.355(3) 502-(3)~~. **District electronic mail addresses assigned by the district to district employees are not exempt.** ~~Such information may be released only upon the written request of the employee or volunteer or as otherwise provided by law.~~ This exemption does not apply to a substitute teacher, as defined in ORS 342.815, when requested by a professional education association of which the substitute teacher may be a member. ~~District electronic mail addresses assigned by the district to district employees are not exempt.~~

The district will not disclose the identification badge or card of an employee without the employee's written consent if the badge or card contains the employee's photograph and the badge or card was prepared solely for internal use by the district to identify district employees. A duplicate of the photograph used on the badge or card shall not be disclosed.

The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

The district shall retain and maintain its public records in accordance with Oregon Administrative Rule (OAR) **166-005-0010 and Chapter 166**, Division 400 **and ORS Chapter 192**.

END OF POLICY

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**Legal Reference(s):**

ORS Chapter 192  
OAR 137-004-0800(1)  
OAR 166-400

HB 3464 (2017)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (~~2017~~**18**); 29 C.F.R. Part 1630 (~~2017~~**2021**); 28 C.F.R. Part 35 (~~2017~~**2021**).

OR. DEP'T OF JUSTICE, OR. ATT'Y GENERAL'S PUBLIC RECORD AND MEETINGS MANUAL (~~2014~~).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).  
Bialostosky v Cummings, 319 Or. App. 352 (2022).

# North Wasco County School District 21

Code: **JEA**  
Adopted: 4/12/01  
Revised/  
Readopted: 6/09/04; 6/11/13; 12/15/16; 9/28/17; 1/30/18; 4/27/23  
Orig. Code(s): JEA

## Compulsory Attendance

Except when exempt by Oregon law, all ~~students~~ **children** between ages 6 and 18 who have not completed the 12th grade are required to regularly attend a public, full-time school during the entire school term. **Persons having legal control of a child between the ages 6 and 18, who has not completed the 12<sup>th</sup> grade, are required to have the child attend and maintain the child in regular attendance during the entire school term.**

All ~~students~~ **children** five of age who have been enrolled in a public school are required to attend regularly while enrolled in the public school. **Persons having legal control of a child, who is five years of age and has enrolled the child in a public school, are required to have the child attend and maintain the child in regular attendance during the school term.**

~~Persons having legal control of a student between the ages 6 and 18, who has not completed the 12th grade, are required to have the student attend and maintain the child in regular attendance during the school term. Persons having legal control of a student who is five years of age and has enrolled the child in a public school, are required to have the student attend and maintain the child in regular attendance during the school term.~~

Attendance supervisors shall monitor and report any violation of the compulsory attendance law to the superintendent or designee. ~~Failure to send a student and to maintain a student in regular attendance is a Class C violation.~~

The district will develop procedures for issuing a citation.

A parent who is not supervising ~~his/her student~~ **their child** by requiring school attendance may also be in violation of Oregon Revised Statute (ORS) 163.577(1)(c); Failing to supervise a child is a Class A violation.

In addition, under policy JHFDA - Suspension of Driving Privileges, the district may report students with 10 consecutive days unexcused absence or 15 cumulative days unexcused absences in a single term to the Oregon Department of Transportation.

### Exemptions from Compulsory School Attendance

In the following cases, students shall not be required to attend public schools full-time:

1. ~~Students~~ **Children** being taught in a private or parochial school in courses of study usually taught in kindergarten through grade 12 in the public schools, and in attendance for a period equivalent to that required of students attending public schools.

2. ~~Students~~ Children proving to the Board's satisfaction that they have acquired equivalent knowledge to that acquired in the courses of study taught in kindergarten through grade 12 in the public schools.
3. ~~Students~~ Children who have received a high school diploma or a modified diploma.
4. ~~Students~~ Children being taught, by a private teacher, the courses of study usually taught in kindergarten through grade 12 in the public school for a period equivalent to that required of students attending public schools.
5. ~~Students~~ Children being educated in the home by a parent, ~~or~~ guardian or private teacher:
  - a. When a student is taught or is withdrawn from a public school to be taught by a parent or private teacher, the parent or teacher must notify the Columbia Gorge Education Service District (ESD) in writing within 10 days of such occurrence. In addition, when a home-schooled student moves to a new ESD, the parent shall notify the new ESD in writing, within 10 days, of the intent to continue home schooling. The ESD ~~superintendent~~ shall acknowledge receipt of any notification in writing within 90 days of receipt of the notification. The ESD is to notify, at least annually, school districts of home-schooled students who reside in their district;
  - b. Each student being taught by a parent or private teacher shall be examined no later than August 15, following grades 3, 5, 8 and 10:
    - (1) If the student was withdrawn from public school, the first examination shall be administered at least 18 months after the date the student withdrew;
    - (2) If the student never attended public or private school, the first examination shall be administered prior to the end of grade 3;
  - c. Procedures for home-schooled students with disabilities are set out in Oregon Administrative Rule (OAR) 581-021-0029;
  - d. Examinations testing each student shall be from the list of approved examinations from the State Board of Education;
  - e. The examination must be administered by a neutral individual qualified to administer tests on the approved list provided by the Oregon Department of Education;
  - f. The person administering the examination shall score the examination and report the results to the parent. Upon request of the ESD superintendent, the parent shall submit the results of the examination to the ESD;
  - g. All costs for the test instrument, administration and scoring are the responsibility of the parent;
  - h. In the event the ESD superintendent finds that the student is not showing satisfactory educational progress, the ESD superintendent ~~shall provide the parent with a written statement of the reasons for the finding, based on the test results and~~ shall follow the guidelines in Oregon Revised Statutes and Oregon Administrative Rules.
6. Children whose sixth birthday occurred on or before September 1 immediately ~~proceeding~~ preceding the beginning of the current school year, if the parent or guardian notified the child's resident district in writing that the parent or guardian is delaying the enrollment of their child for one school year to better meet the child's needs for cognitive, social or physical development, as determined by the parent or guardian.

7. Children who are present in the United States on a nonimmigrant visa and who are attending a private, accredited English language learner program in preparation for attending a private high school or college.
8. Students excluded from attendance as provided by law.
9. [Children who are eligible military children<sup>1</sup> are exempt up to 10 days after the date of military transfer or pending transfer indicated in the official military order.](#)
10. An exemption may be granted to the parent or guardian of any ~~student~~ [child](#) 16 or 17 years of age who is lawfully employed full-time, or who is lawfully employed part-time and enrolled in school, a community college or an alternative education program as defined in ORS 336.615.
11. An exemption may be granted to any child who is an emancipated minor or who has initiated the procedure for emancipation under ORS 419B.550 to 419B.558.

END OF POLICY

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**Legal Reference(s):**

[ORS 153.018](#)  
[ORS 163.577](#)  
[ORS 336.615](#) to -336.665  
[ORS 339.010](#) to -339.090  
[ORS 339.095](#)

[ORS 339.257](#)  
[ORS 339.990](#)  
[ORS 419B.550](#) to -419B.558  
[ORS 807.065](#)  
[ORS 807.066](#)

[OAR 581-021-0026](#)  
[OAR 581-021-0029](#)  
[OAR 581-021-0071](#)  
[OAR 581-021-0077](#)

Code: AC-AR  
Revised/Reviewed: 6/23/04; 10/22/15; 11/21/17;  
2/27/20; 10/28/21  
Orig. Code: AC-AR

## Discrimination Complaint Procedure

Complaints regarding discrimination or harassment, on any basis protected by law, shall be processed in accordance with the following procedures:

**Step 1:** Complaints may be oral or in writing and must be filed with the principal. The principal shall investigate, and determine the action to be taken, if any, and reply in writing, to the complainant within 10 school days of receipt of the complaint.

Any staff member that receives a written or oral complaint shall report the complaint to the principal.

**Step 2:** If the complainant wishes to appeal the decision of the principal, they may submit a written appeal to the superintendent or designee within five school days after receipt of the principal's response to the complaint. The superintendent or designee may review the principal's decision and may meet with all parties involved. The superintendent or designee will review the merits of the complaints and the principal's decision and respond in writing to the complainant within 10 school days.

**Step 3:** If the complainant is not satisfied with the decision of the superintendent or designee, a written appeal may be filed with the Board within five school days of receipt of the superintendent's or designee's response to Step 2. The Board may decide to hear or deny the request for appeal. If the Board decides to hear the appeal, the Board may meet with the concerned parties and their representative at the next regular or special Board meeting. The Board's decision will be final and will address each allegation in the complaint and contain reasons for the Board's decision. A copy of the Board's final decision shall be sent to the complainant in writing or electronic form within ~~10~~ **30** days of ~~this meeting~~ **receipt of the appeal by the Board.**

If the principal is the subject of the complaint, the individual may start at step 2 and file a complaint with the superintendent or designee. If the superintendent is the subject of the complaint, the complaint may start at step 3 and should be referred to the Board chair. The Board may refer the investigation to a third party.

Complaints against the Board as a whole or against an individual Board member, start at step 3 and should be made to the Board chair and may be referred to district counsel. Complaints against the Board chair may start at step 3 and be made directly to Board vice chair.

Timelines may be extended based upon mutual consent of both parties in writing. The overall timeline of this complaint procedure may be extended beyond 90 days from the initial filing of the complaint upon written mutual consent of the district and the complainant.

If the complainant, is a person who resides in the district, is a parent or guardian of a student who attends school in the district or is a student, is not satisfied after exhausting local complaint procedures, the district fails to render a written decision within 30 days of submission of the complaint at any step or fails to resolve the complaint within 90 days of the initialing filing of the complaint, may appeal<sup>1</sup> the district's final decision to the Deputy Superintendent of Public Instruction under Oregon Administrative Rules (OAR) 581-002-0001 – 581-002-0023.

### **Charter Schools of which the District Board is a Sponsor**

The district Board, through its charter agreement with Mosier Community School and Riverbend Community School, will not review an appeal of a decision reached by the Board of the Mosier Community School and Riverbend Community School on a complaint alleging a violation of Oregon Revised Statute (ORS) 659.850 or Oregon Administrative Rule (OAR) 581-021-0045 or 581-021-0046 (Discrimination), for which the district Board has jurisdiction, and recognizes a decision reached by the Board of Mosier Community School and Riverbend Community School as the district Board's final decision. A final decision reached by this district Board may be appealed to the Oregon Department of Education under OAR 581-002-0001 - 581-002-0023.

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<sup>1</sup> An appeal must meet the criteria found in OAR 581-002-0005(1)(a).

### Discrimination Complaint Form

*Any person, including students, staff, visitors and their parties, may file a complaint.*

\_\_\_\_\_  
Name of Person Filing Complaint

\_\_\_\_\_  
Date

\_\_\_\_\_  
School or Activity

Student/Parent  Employee  Nonemployee  (Job applicant)  Other \_\_\_\_\_

Type of discrimination:

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Race   | <input type="checkbox"/> Mental or physical disability | <input type="checkbox"/> Age                |
| <input type="checkbox"/> Color  | <input type="checkbox"/> Marital status                | <input type="checkbox"/> Sexual orientation |
| <input type="checkbox"/> Religion                                       | <input type="checkbox"/> Familial status               | <input type="checkbox"/> Pregnancy          |
| <input type="checkbox"/> Sex  | <input type="checkbox"/> Economic status               | <input type="checkbox"/> Veterans' status   |
| <input type="checkbox"/> Discriminatory use of a Native American mascot | <input type="checkbox"/> National or ethnic origin     |   |
| <input type="checkbox"/> Gender identity                                | <input type="checkbox"/> Other: _____                  |   |

Specific complaint: (Please provide detailed information including names, dates, places, activities and results of the discussion.)

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

Who should we talk to and what evidence should we consider? \_\_\_\_\_

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

Suggested solution / resolution/outcome: \_\_\_\_\_

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

This complaint form should be mailed or submitted to the principal.

Direct complaints related to educational programs and services may be made to the U.S. Department of Education, Office for Civil Rights. Direct complaints related to employment may be filed with the Oregon Bureau of Labor and Industries, Civil Rights Division, or the U.S. Department of Labor, Equal Employment Opportunities Commission.

## North Wasco County School District 21

Code: JFCF-AR  
Adopted: 12/10/09  
Revised/Readopted: 3/10/11; 6/16/16; 5/23/19

### **Hazing/Harassment/Intimidation/Bullying/Menacing/Cyberbullying, or Teen Dating Violence Reporting Procedures - Student**

Building principals have responsibility for investigations concerning acts of hazing, harassment, intimidation or bullying, menacing, incidents of teen dating violence and acts of cyberbullying. The investigator(s) shall be a neutral party having had no involvement in the report presented.

All reports will be promptly investigated in accordance with the following procedures:

- Step 1 Any reports or information on acts of hazing, harassment, intimidation or bullying, menacing, incidents of teen dating violence or acts of cyberbullying (e.g., complaints, rumors) shall be presented to the building principal. Reports against the building principal shall be filed with the superintendent. Reports against the superintendent shall be filed with the Board chair. All such information will be reduced to writing and will include the specific nature of the offense and corresponding dates.
- Step 2 The district official receiving the report shall promptly investigate. Parents will be notified of the nature of any report involving their student. The district official will arrange such meetings as may be necessary with all concerned parties within five working days after receipt of the information or complaint report. The parties will have an opportunity to submit evidence and a list of witnesses. All findings related to the report will be reduced to writing. The district official(s) conducting the investigation shall notify the person making the report within ten working days of receipt of the information reported, and parents as appropriate, when the investigation is concluded and a decision regarding disciplinary action, as warranted, is determined.
- A copy of the notification letter or the date and details of notification to the person making the report, together with any other documentation related to the incident, including disciplinary action taken or recommended, shall be forwarded to the superintendent.
- Step 3 If the person making the report is not satisfied with the decision at Step 2, they may submit a written appeal to the superintendent or designee. Such appeal must be filed within 10 working days after receipt of the Step 2 decision. The superintendent or designee will arrange such meetings with the person making the report and other affected parties as deemed necessary to discuss the appeal. The superintendent or designee shall provide a written decision to the appeal within 10 working days.

Step 4 If the person making the report is not satisfied with the decision at Step 3, a written appeal may be filed with the Board. Such appeal must be filed within 10 working days after receipt of the Step 3 decision. The Board shall, within 20 working days, conduct a hearing at which time the person making the report shall be given an opportunity to present the report. The Board shall provide a written decision to the person making the report within ~~10~~ **30** working days ~~following completion of the hearing~~ **of receipt of the appeal by the Board.**

Reports against the superintendent should be referred to the Board chair on behalf of the Board. The Board chair shall present the report to the Board. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of an investigation, the Board shall decide, ~~within 20 days,~~ in open session what action, if any, is warranted. **A final decision will be made within [30] days of receipt of the report.**

Reports against the Board as a whole or against an individual Board member should be made to the Board chair on behalf of the Board. The Board chair shall present the report to the Board. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of an investigation, the Board shall decide, ~~within 20 days,~~ in open session what action, if any is warranted. **A final decision will be made within [30] days of receipt of the report.**

Reports against the Board chair may be made directly to the District counsel on behalf of the Board. The district counsel shall present the report to the Board. If the Board decides an investigation is warranted, the Board may refer the investigation to a third party. When the investigation is complete, the results will be presented to the Board. After receiving the results of the investigation, the Board shall decide, ~~within 20 days,~~ in open session what action, if any, is warranted. **A final decision will be made within [30] days of receipt of the report.**

Timelines may be extended upon written agreement between both parties. This also applies to reports filed against the superintendent or any Board member.

Direct complaints of discriminatory harassment related to educational programs and services may be made to the Regional Civil Rights Director, U.S. Department of Education, Office for Civil Rights, Region X, 915 Second Ave., Room 3310, Seattle, WA 98174-1099.

Documentation related to the incident may be maintained as a part of the student's education records. Additionally, a copy of all reported acts of hazing, harassment, intimidation or bullying, menacing, or incidents of teen dating violence or acts of cyberbullying and documentation will be maintained as a confidential file in the district office.