

Supplemental Budget Hearing / Regular Meeting with an Executive Session

Thursday, February 22, 2024 6:00 PM

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

1. **Convene Executive Session - 5:15 PM**

2. **Adjourn Executive Session**

3. **Call Supplemental Budget Hearing to Order and Pledge of Allegiance (6:00 PM)** **Presenter:** David Jones, Chair

3.a. *Public Comments on Supplemental Budget*

4. **Adjourn Supplemental Budget Hearing**

5. **Call Regular School Board Meeting to Order** **Presenter:** David Jones, Chair

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

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

8. **Consent Agenda**

8.a. *Licensed Employees Contract Extension, Renewal & Non-Renewal [ORS 342.815]*

8.b. *School Board Meeting Minutes from January 17th, 2024 Board Work Session and January 25th, 2024 Regular Board Meeting.*

8.c. *Personnel Report*

9. **Board Action Calendar - Review**

9.a. **February:**

- Superintendent gives update on progress towards goals
- Superintendent to complete self-evaluation & Board members to complete individual Superintendent evaluations.
- By March 15th approve recommended actions on licensed staff [ORS 342.815]
- Monitor Facilities Improvement Direction
- Review/revise policies as needed.
- *Discuss Work Session dates to be added to the Board Meeting Calendar for the rest of the '23-24 school year.*

9.b.

March:

- 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.

- o Review/revise policies as needed
- o Amend and Adopt school calendar [if changes are needed to the 2024-2025 calendar]
- o **Announce & start preparing for the Student Representatives to the School Board Process (applications due May 1st)**
- o Discuss / Schedule Board Retreat agenda
 - o Topics for retreat agenda that board members would like to suggest (send to Chair)

10. Student / Staff Recognition

10.a. *Dry Hollow Student Choir Performance -*

"Country Road" by John Denver

10.b. *The Dalles High School - Cheer Team*

10.c. **Celebrating School Counselors & Social Emotional Learning Assistants (SELA)**

11. **Student Representatives to the Board - Report:**

- o *Yamari Santillan-Guzman*
- o *Kaleb Blaylock*

12. **Building Student Representative Reports:**

13. **Staff Reports:**

14. **School Board Sub Committee Reports**

15. **New Business:**

15.a. **Presentations / Reports:**

15.a.1. **Presentation:** *2024-2025 ESD Local Service Plan*

Presenter: Pat Sublette, ESD Superintendent

15.a.2. **Action Item:** *Approve the Resolution for the 2024-2025 ESD Local Service Plan as presented.*

Presenter: Carolyn Bernal, Superintendent

15.a.3. **Presentation of District Financial Audit - 2022/2023 year**

Presenter: Sensiba

15.a.3.a. **Action Item:** *Accept the Audit report and the Corrective Action Plan, as presented.*

Presenter: Kara Flath, CFO

15.a.4. **Superintendent's Report**

Presenter: Dr. Carolyn Bernal, Superintendent

15.a.4.a. **Update on Goals**

Presenter: Carolyn Bernal, Superintendent

15.a.4.b. **Action Item:** *Request approval to postpone the ELP and Science Curriculum Adoption*

Presenter: Shannon Brennan, Director of TLA

15.a.5. **Chief Financial Officer's Report**

Presenter: Kara Flath, CFO

15.a.5.a. **Action Item:** *Approve the Resolution for the Supplemental Budget as presented.*

Presenter: Kara Flath, CFO

15.a.5.b. Action Item: *Approve the CMGC Contractor as presented.* **Presenter:** Kara Flath, CFO

15.a.5.c. Financial Statements:

15.a.5.d. Student Enrollment:

15.a.6. Board Attorney's Report **Presenter:** Jason Corey, Board Attorney

16. Discussion / Action Items:

16.a. Action Item: *Board Direction on Complaint*

16.b. Action Item: *Approve the Innovations Academy Program Status Change for ODE* **Presenter:** Carolyn Bernal, Superintendent

16.c. Action Item: *Approve Resident Release & Nonresident Acceptance Slot Requests for the 2024-2025 school year.* **Presenter:** Carolyn Bernal, Superintendent

16.d. Action Item: *Re-Adopt the 2023-2024 School Calendar as presented.* **Presenter:** Carolyn Bernal, Superintendent

16.e. Action Item: *Request for approval of up to 30 hours of conference time and up to 30 hours of professional learning time in the instructional minutes calculations (as provided by OAR 581-022-2320), as presented.* **Presenter:** Carolyn Bernal, Superintendent

16.f. Action Item: *Approve the District's request to submit a waiver to include in its calculation of instructional time up to 14 hours for missed instructional time due to emergency school closures for adverse weather conditions. [Temporary Rule Amendment to OAR 581-002-0035]*

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

17.a. Policy GCBDB/GDBDB: *Early Return to Work*

17.b. Policy IGAI: *Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education*

17.c. Policy JHC: *Student Health Services and Requirements*

17.d. Policy CB: *Superintendent*

17.e. Policy CPA: *Layoff and Recall for Administrators*

17.f. Policy DBEA: *Budget Committee*

18. Informational Only:

18.a. Policy CPA-AR: *Layoff and Recall for Administrators*

19. Comments from the Audience about Agenda & Non Agenda Items

20. Adjourn the Regular School Board Meeting

NOTICE OF SUPPLEMENTAL BUDGET HEARING

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

A public hearing on a proposed supplemental budget for **North Wasco County School District 21** for the current fiscal year will be held at The Dalles Middle School Commons. The hearing will take place on January 25th at 6:00 p.m. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after January 25th, 2024, at 3632 W. 10th St., The Dalles, OR, between the hours of 9:00 a.m. and 4:00 p.m.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: 210 FEDERAL PROGRAMS FUND

Resource	Amount	Expenditure	Amount
1 DEQ Renew America Schools	\$ (411,014)	1 Instruction	\$ (777,669)
2 ESSER III	\$ (356,355)	2 Support Services	233,149
		3 Enterprise & Community Services	188,166
		4 Capital Outlay	(411,015)

FUND: 220 STATE GRANTS FUND

Resource	Amount	Expenditure	Amount
1 JDEP PROGRAM	\$ 50,086	1 Instruction	\$ (23,176)
2 MISC STATE GRANTS	\$ 93,410	2 Support Services	\$ 73,262
		3 Enterprise & Community Services	93,410

FUND: 230 LOCAL PROGRAMS FUND

Resource	Amount	Expenditure	Amount
1 MISC LOCAL GRANTS	\$ 25,000	1 Instruction	\$ -
		2 Support Services	\$ 25,000

FUND: 242 ENTERPRISE ZONE FUND

Resource	Amount	Expenditure	Amount
1	\$ -	1 Instruction	\$ 55,000
		2 Capital Outlay	(55,000)

FUND: 251 STUDENT INVESTMENT ACCOUNT

Resource	Amount	Expenditure	Amount
1 STUDENT INVESTMENT ACCT	\$ 144,566	1 Instruction	\$ (1,914,261)
		2 Support Services	2,058,827

FUND: 252 HIGH SCHOOL SUCCESS ACCOUNT

Resource	Amount	Expenditure	Amount
1 HIGH SCHOOL SUCCESS	\$ 12,551	1 Instruction	\$ 12,551

FUND: 285 TECHNOLOGY FUND

Resource	Amount	Expenditure	Amount
1 E-RATE PROGRAM	\$ 261,015	1 Instruction	\$ -
		2 Support Services	261,015

FUND: 290 STUDENT BODY FUNDS

Resource	Amount	Expenditure	Amount
		1 Instruction	\$ (237,281)
		2 Support Services	7,500
		3 Unappropriated Ending Balance	229,781

FUND: 292 TEXTBOOK REPLACEMENT

Resource	Amount	Expenditure	Amount
1 TEXTBOOK REPLACEMENT	\$ 85,000	1 Instruction	\$ 85,000

FUND: 295 BUS REPLACEMENT

Resource	Amount	Expenditure	Amount
1 BUS REPLACEMENT	\$ 40,000	1 Instruction	\$ -
	\$ -	2 Support Services	35,000
		3 Enterprise & Community Services	5,000

FUND: 299 NUTRITION SERVICES

Resource	Amount	Expenditure	Amount
1 BREAKFAST AFTER THE BELL	\$ 17,312	1 Instruction	\$ -
2 FARM TO SCHOOL	\$ 22,574	2 Support Services	-
3 LOCAL FOOD FOR SCHOOLS	\$ 15,855	3 Enterprise & Community Services	55,741

Revised Total Fund Resources \$ -

Revised Total Fund Requirements \$ -

Comments: There is no increase in appropriation levels; however, the adjustments are beyond the allowed 10% move without a hearing.

1. The Superintendent requests 1st year probationary contract extensions for licensed administrators listed below for the period of July 1, 2024 to June 30, 2025:

First Name	Last Name	Building /Department Assignment
N/A		

2. The Superintendent requests 2nd year probationary contract extensions for licensed administrators listed below for the period of July 1, 2024 to June 30, 2025:

First Name	Last Name	Building /Department Assignment
Kimberly	Kiser	Assistant Principal
Autumn	Loyd	Assistant Principal
CJ	Toole	Director of Prevention and Intervention
Shannon	Brennan	Director of Teaching, Learning and Curriculum
Donna	Sholtis	Principal

3. The Superintendent requests 3rd year probationary contract extension for the licensed administrator below for the period of July 1, 2024 to June 30, 2025:

First Name	Last Name	Building /Department Assignment
Luke	Vieira	Principal
Ryan	LaDouceur	Principal
Mairead	Beane Kelly	Assistant Principal

4. The Superintendent requests an initial 3-year contract for the licensed administrator below for the period of July 1, 2024 to June 30, 2027.

First Name	Last Name	Building /Department Assignment
Amy	Hampton	Director of Student Services

5. The Superintendent requests contract extensions for licensed administrators listed below for the period of July 1, 2023 to June 30, 2026:

First Name	Last Name	Building /Department Assignment
Julie	Gurczynski	Vice Principal
Phil	Williams	Vice Principal
Kurt	Evans	Principal
Sandra	Harris	Director of HR

6. The Superintendent requests 2nd year probationary contract renewal for licensed teachers listed below for the period of July 1, 2024 to June 30, 2025:

First Name	Last Name	Building /Department Assignment
Maggie	Ishizaka	Chenowith Elementary-Teacher
Bryce	Jenkinson	Chenowith Elementary-Teacher
Lauren	Levi	Chenowith Elementary-Teacher
Cory	Andrews	Innovations Academy-Teacher
Craig	Randall	Innovations Academy-Teacher
Tai	Rogers	Innovations Academy-Teacher
Ana	Gonzalez	The Dalles High School-Counselor
Barry	Abrams	The Dalles High School-Teacher
Chelsea	Becker	The Dalles High School-Teacher
David	Ford	The Dalles High School-Teacher
Audrey	Moore	The Dalles Middle School-Teacher
Deanna	Zalaznik	The Dalles Middle School-Teacher
Sarah	Petersen	District Wide-Behavioral Specialist
Stacey	Schatz	District Wide-Behavioral Specialist

7. The Superintendent requests 3rd year probationary contract renewal for licensed teachers listed below for the period of July 1, 2024 to June 30, 2025:

First Name	Last Name	Building /Department Assignment
Jesus	Acosta	Chenowith Elementary-Teacher
Jaimie	Esiquio Ruiz	Chenowith Elementary-Teacher
Emma	Hyatt	Chenowith Elementary-Teacher
Kara	Odell	Chenowith Elementary-Teacher
Arielle	Shabanian	Chenowith Elementary-Teacher
Brittany	Wiberg	Chenowith Elementary-Teacher
Mercedes	Chance	Colonel Wright Elementary - Teacher
Jeremiah	Paulsen	Colonel Wright Elementary-Counselor
Tera	Ericksen	Dry Hollow Elementary-Teacher
Mary Jane	Laney	Dry Hollow Elementary-Teacher
Mackenzie	Allen	Dry Hollow Elementary-Teacher
Lauren	Trueb	Dry Hollow Elementary-Teacher
Shaun	Carlin	Innovations Academy-Counselor
Abby	Graves	Innovations Academy-Teacher
Michael	Miller	Innovations Academy-Teacher
Elizabeth	Runciman	Innovations Academy-Teacher
Jaylene	Vegas	Innovations Academy-Teacher
Page	Walker	Innovations Academy-Teacher
Daniel	Campagna	The Dalles High School-Teacher
Leah	Ferguson	The Dalles High School-Teacher
Crystal	Haggard	The Dalles High School-Teacher
Gabriel	Judah	The Dalles High School-Teacher
Shawn	Manciu	The Dalles High School-Teacher
William	O'Brien	The Dalles High School-Teacher
Lindsay	Omeg	The Dalles High School-Teacher
David	Sacquety	The Dalles High School-Teacher
Kara	Tonn	The Dalles High School-Teacher
Melissa	Diss	The Dalles Middle School-Teacher
Marianna	Garcia	The Dalles Middle School-Teacher
Monica	LaDouceur	The Dalles Middle School-Teacher
Ben	Larsen	The Dalles Middle School-Teacher
Alisa	Long	The Dalles Middle School-Teacher
Sabrina	Nemec	The Dalles Middle School-Teacher
Hayli	Kaseberg	The Dalles Middle School-Teacher
Ann	Zuehlke	The Dalles Middle School-Teacher
Toni	Sheppard	Wahtonka Campus-Teacher

8. The Superintendent requests approval for the offering of an initial 2 year contract for licensed teachers listed below for the period of July 1, 2024 to June 30, 2026:

First Name	Last Name	Building /Department Assignment
Yessenia	Marquez-Barragan	Chenowith Elementary School -Teacher
Susana	Reyes-Montes	Chenowith Elementary School -Teacher
Brittany	Dugick	Chenowith Elementary School -Teacher
Holly	Westin	Chenowith Elementary School -Teacher
Kathryn	Brody	Colonel Wright Elementary - Teacher
Timothy	Chance	Colonel Wright Elementary - Teacher
Alyssa	Jones	Colonel Wright Elementary - Teacher
Sheree	LaDouceur	Colonel Wright Elementary - Teacher

North Wasco County School District 21
 Licensed Employees - Contract Extension, Renewals Non-Renewals
 February 22nd, 2024

William	Caviness	Dry Hollow Elementary-Teacher	
Marnette	Sprouse	Dry Hollow Elementary - Teacher	
Patrick	Clark	The Dalles High School - Teacher	
Shudhi	Datta	The Dalles High School - Teacher	
Lynn	Helyer	The Dalles High School - Teacher	
Kirsten	Benko	The Dalles Middle School - Teacher	
Edwin (Johnson)	Dunn	The Dalles Middle School - Teacher	
Stefan	Geiter	The Dalles Middle School - Teacher	
Sergio	Lopez-Galvan	The Dalles Middle School - Teacher	
Karen	Pewitt	The Dalles Middle School - Teacher	
Mary	Sallee	The Dalles Middle School - Teacher	
Ann	Bourinskie	Wahtonka Campus - Teacher	
9. The Superintendent requests contract extensions for licensed teachers listed below for the period of July 1, 2024 to June 30, 2026:			
First Name	Last Name	Building /Department Assignment	
Sandra	Anderson	Chenowith Elementary - Teacher	
Nicholas	Anthony	Chenowith Elementary - Teacher	
Jennifer	Bergemann	Chenowith Elementary - Teacher	
Susan	Harris	Chenowith Elementary - Teacher	
Mia	Howell	Chenowith Elementary - Teacher	
Carolyn	McClure	Chenowith Elementary - Teacher	
Shawna	Ortega	Chenowith Elementary - Teacher	
Jeannine	Rafferty	Chenowith Elementary - Teacher	
Diana	Robertson	Chenowith Elementary - Teacher	
Kimberly	Sullivan	Chenowith Elementary - Teacher	
Jennifer	Tate	Chenowith Elementary - Teacher	
Sandra	Brown	Colonel Wright Elementary - Teacher	
Janet	Bustos	Colonel Wright Elementary - Teacher	
Erin	Cyphers	Colonel Wright Elementary - Teacher	
Janell	Geary	Colonel Wright Elementary - Teacher	
Ramona	Harwood	Colonel Wright Elementary - Teacher	
Jodi	Ketchum	Colonel Wright Elementary - Teacher	
Courtney	Middleton	Colonel Wright Elementary - Teacher	
Destin	Ramsey	Colonel Wright Elementary - Teacher	
Abigail	Timmons	Colonel Wright Elementary - Teacher	
Jennifer	Vaught	Colonel Wright Elementary - Teacher	
Eliane	Vaz	Colonel Wright Elementary - Teacher	
Joy	Ashbaugh	Dry Hollow Elementary - Teacher	
Melissa	Bickle	Dry Hollow Elementary - Teacher	
Darby	Burleson	Dry Hollow Elementary - Teacher	
Abigail	Cyphers	Dry Hollow Elementary - Teacher	
Sarah	Durham	Dry Hollow Elementary - Teacher	
Kimberely	Granville-Taylor	Dry Hollow Elementary - Teacher	
Sarah	Hammel	Dry Hollow Elementary - Teacher	
Katelyn	Hernandez	Dry Hollow Elementary - Teacher	
Melissa	Heying	Dry Hollow Elementary - Teacher	
Courtney	Kiser	Dry Hollow Elementary - Teacher	
Mindy	Lenardson	Dry Hollow Elementary - Teacher	
Kimberly	Meyers	Dry Hollow Elementary - Teacher	
Wesley	Mitchell	Dry Hollow Elementary - Teacher	
Kevin	Ramsey	Dry Hollow Elementary - Teacher	

North Wasco County School District 21
 Licensed Employees - Contract Extension, Renewals Non-Renewals
 February 22nd, 2024

Amy	Schwartz	Dry Hollow Elementary - Teacher	
Emily	Stewart	Dry Hollow Elementary - Teacher	
Samantha	Tenneson	Dry Hollow Elementary - Teacher	
Margaret	Nesbit	Innovations Academy - Teacher	
Carol	Ritchie	Innovations Academy - Teacher	
Jacob	Abrams	The Dalles High School - Counselor	
Taylor	Alsheimer	The Dalles High School - Teacher	
Jill	Bell	The Dalles High School - Teacher	
Lowry	Browning	The Dalles High School - Teacher	
Emily	Campagna	The Dalles High School - Teacher	
Mary Jo	Commerford	The Dalles High School - Teacher	
Kendra	Curtis	The Dalles High School - Teacher	
Cory	Erickson	The Dalles High School - Teacher	
Paula	Erickson	The Dalles High School - Teacher	
Brian	Greeley	The Dalles High School - Teacher	
Ty	Haight	The Dalles High School - Teacher	
Robyn	Johnsen	The Dalles High School - Teacher	
Micilin	Kelley	The Dalles High School - Teacher	
Krystal	Klebes	The Dalles High School - Teacher	
Benjamin	Lin	The Dalles High School - Teacher	
Shea	Macnab	The Dalles High School - Teacher	
Kelly	Meeuwesen	The Dalles High School -Teacher	
Garth	Miller	The Dalles High School - Teacher	
Dan	Myers	The Dalles High School -Teacher	
Leanne	Neal	The Dalles High School - Counselor	
Pete	Recksiek	The Dalles High School - Teacher	
Cheryl	Rice	The Dalles High School - Teacher	
Jordan	Rowland	The Dalles High School - Teacher	
James	Taylor	The Dalles High School - Teacher	
Colby	Tonn	The Dalles High School - Teacher	
Meranda	Toole	The Dalles High School - Teacher	
Dwight	Trainer	The Dalles High School - Teacher	
Charles	Webber	The Dalles High School -Teacher	
Kara	Willis	The Dalles High School -Teacher	
Danielle	Barriga	The Dalles Middle School - Teacher	
George	Braun	The Dalles Middle School - Teacher	
Laura	Carrell	The Dalles Middle School - Teacher	
Michael	Cates	The Dalles Middle School - Teacher	
Kelly	DeLeon	The Dalles Middle School - Teacher	
Kate	Galt	The Dalles Middle School - Teacher	
Robin	Haight	The Dalles Middle School - Teacher	
Brian	Hughitt	The Dalles Middle School - Teacher	
Alexander	Kramer	The Dalles Middle School - Teacher	
Lise	Larsen	The Dalles Middle School - Teacher	
Amanda	Moreno	The Dalles Middle School - Teacher	
Peter	Newhall	The Dalles Middle School - Teacher	
Val	Rector	The Dalles Middle School - Teacher	
Tom	Richardson	The Dalles Middle School - Teacher	
Kelly	Smutz	The Dalles Middle School - Teacher	
Cassandra	Stahly	The Dalles Middle School - Teacher	
Leslie	Wilson	The Dalles Middle School - Teacher	

North Wasco County School District 21
 Licensed Employees - Contract Extension, Renewals Non-Renewals
 February 22nd, 2024

Sonja	Little	Wahtonka Campus -Tag Coordinator
Janice	Shortt	District Wide - SPED Coordinator
Katie	Ortega	Instructional Coach - District Wide
Kathy	Mahn	Mosier Community School

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

First Name	Last Name	Building /Department Assignment
<i>None</i>		

11. The Superintendent advises the Board of the expiration of the following Temporary Contracts that

First Name	Last Name	Building /Department Assignment
Jazmin	Aviles	Chenowith Elementary- Teacher
Julia	Cardiel	Chenowith Elementary- Teacher
Stephanie	Flores	Chenowith Elementary- Teacher
Barbara	Heitz	Chenowith Elementary- Teacher
Camille	Shepler	Chenowith Elementary- Teacher
Kirky	Stutzman	Chenowith Elementary - Teacher
Lisa	Albrecht	Colonel Wright Elementary-Teacher
Thomas	Conklin	Colonel Wright Elementary-Teacher
Madolynn	Hurely	Colonel Wright Elementary-Teacher
Delaney	Karrels	Colonel Wright Elementary-Teacher
Kathryn	Bradford	Dry Hollow Elementary-Teacher
C. Jill	Jordan	Dry Hollow Elementary-Teacher
Tana	Tibbets	Dry Hollow Elementary-Teacher
Andrew	Codding	Innovations Academy-Teacher
Erika	Doring	Innovations Academy-Teacher
Jacob	McNeal	Innovations Academy-Teacher
Brian	Schimel	NORCOR-Teacher
Naomi	Hill	The Dalles High School - Teacher
Mary	Snodgrass	The Dalles High School - Teacher
Daniel	Telles	The Dalles High School - Teacher
Francisco	Gonzalez	The Dalles Middle School - Teacher
Jacqueline	Carter	The Dalles Middle School - Teacher
Kelly	Siewell	The Dalles Middle School - Counselor

ANNOUNCEMENTS RELATING TO LICENSED PERSONNEL

12. The Superintendent announces the employment status of the following Child Development

First Name	Last Name	Building /Department Assignment
Melissa	Reger-Furler	Chenowith Elementary - CD Specialist
Sarah	Smutz	Dry Hollow Elementary -CD Specialist
Jeff	Carrell	The Dalles Middle School - CD Specialist
Hannah	Gutierrez	The Dalles Middle School - CD Specialist

13. The Superintendent announces the employment status of the following Speech Language

First Name	Last Name	Building /Department Assignment
Michael	Collins	District Speech Pathologist
Amy	Blizzard	District Speech Pathologist
Nicole	Kvist	District Speech Pathologist
Lara	Dunn	District Speech Pathologist
Erin	Vance	District Speech Pathologist

North Wasco County School District 21
Licensed Employees - Contract Extension, Renewals Non-Renewals
February 22nd, 2024

Elena	Durham	Occupational Therapist	
Abigail	Feltner-Smith	Occupational Therapist	
Marisa	Natta	District Wide - Psychologist	

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 – February 22, 2024

Current as of -February 20, 2024

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
Jacqueline Carter	SPED-Teacher (Temporary 23-24)	TDMS	Begins February 12, 2024

Licensed Staff – Internal Transfer and or Hires

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

Licensed Staff – Resignation/Retirements/Separation of Employment

NAME	POSITION	BUILDING	COMMENTS
N/A			

Licensed Staff– Request for Leave of Absence

NAME	POSITION	BUILDING	COMMENTS
N/A			

Administrative Staff – New Hires

NAME	POSITION	BUILDING	COMMENTS
N/A			

Administrative Staff – Internal Transfer and or Hires

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

Administrative Staff – Resignation/Retirements/Separation of Employment

NAME	POSITION	BUILDING	COMMENTS
Elizabeth Rossmiller	Principal	Dry Hollow Elementary	Resigning June 30 th , 2024

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
Jaime Paiser	Secretary III Juv. Det./Re-Entry Specialist	NORCOR	Begins January 29, 2024
Corey Leithauser	Ed Asst IV-SLC	CES	Begins January 30, 2024
Somer Denley	Bus Driver-Regular Route	Transportation	Begins January 24, 2024
Christopher Kramer	Ed Asst IV-SPED	DHE	Begins February 5, 2024
Vivian DeMoss	After School Program Coordinator	DW	Begins February 26, 2024

ESP Staff –Transfers and Internal Hires – No Action Required

NAME	CURRENT BUILDING AND ASSIGNMENT	NEW BUILDING AND ASSIGNMENT
Dawn Steele	CES/CWE Ed Asst IV-Media/ASP Coordinator	TDHS/Ed Asst IV-SLC

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
Zackery Stinebaugh	Maintenance I	WC/DO	Resigning February 2, 2024
Ryley Robinson	Nut. Services I	CES	Resigning February 13, 2024
Nora Corbett	Ed Asst I-Duty	TDMS	Resigning January 31, 2024
Dawn Steele	Ed Asst IV-Media PT/ASP Coordinator-PT	CES/CWE	Resigning February 6, 2024
Claire Cummings	Secretary V-Facilities	Operations	Retiring June 30, 2024

Confidential Staff – New Hires – No Action Required

NAME	POSITION	BUILDING	COMMENTS
N/A			

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

NAME	POSITION	BUILDING	COMMENTS
N/A			

Coaching Staff – New Hires – No Action Required

NAME	POSITION	BUILDING	COMMENTS
N/A			

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

NAME	POSITION	BUILDING	COMMENTS
Mindy Claussen	Head Cheer Coach	TDMS	Resigning February 9, 2024

Advertised Vacancies

Position	HRS/FTE	Building	Close Date	Comments
Ed Asst IV-SELA (TLC)	7.5 Hrs	CES	Open Until Filled	Advertised
Nutrition Services I	6 Hrs	CES	Open Until Filled	Advertised
Jumpstart Kindergarten Liaison (Temp through September 2024)	TBD	CWE	Open Until Filled	Advertised
Substitute Teachers All Grade Levels	TBD	District Wide	Open Until Filled	Advertised
Classified Substitutes -Multiple Positions	TBD	District Wide	Open Until Filled	Advertised
Physical Therapist	8 Hrs	District Wide	Open Until Filled	Advertised
Speech Pathologist-Temp 23-24	8 Hrs	Dry Hollow	Open Until Filled	Advertised
Ed Asst IV-SPED (Temp 23-24)	7.5 Hrs	Dry Hollow	Open Until Filled	Advertised

Ed Asst IV-SPED (Temp 23-24)	7.5 Hrs	IA	Open Until Filled	Advertised
Lead-Nutrition Services II	8 Hrs	Nutrition Services	Open Until Filled	Advertised
Head Football Coach (24-25 SY)	Seasonal	TDHS	Open Until Filled	Advertised
Assistant Volleyball Coach	Seasonal	TDHS	Open Until Filled	Advertised
Assistant Cheer Coach	Seasonal	TDHS	Open Until Filled	Advertised
Assistant Baseball Coach	Seasonal	TDHS	Open Until Filled	Advertised
JV Asst Softball Coach	Seasonal	TDHS	Open Until Filled	Advertised
Duty Assistant	3.75 Hrs	TDMS	Open Until Filled	Advertised
Assistant Track Coach	Seasonal	TDMS	Open Until Filled	Advertised
Bus Driver-Regular Route	6 Hrs	Transportation	Open Until Filled	Advertised
Substitute Bus Driver (Pool)	Substitute	Transportation	Open Until Filled	Advertised



2024-2025

Local Service Plan

Adopted by the CGESD Board of Directors on January 24, 2024

Executive Summary

Dear Superintendents and Board Members:

Columbia Gorge ESD is proud to present the 2024-2025 Local Service Plan (LSP). The LSP is a product of our ongoing collaboration with school districts to deliver services that are responsive to districts' individual and collective needs. We strive to provide flexibility in choices, while maintaining service quality, stability, and leveraging regional advantages in cost effectiveness and increased opportunities for children, students, and families in the communities we serve. The 2024-2025 LSP includes the CGESD Student Success Act Comprehensive Support Plan developed from the top priorities identified by component districts for assisting with development and implementation of their Student Investment Account plans for implementing the Student Success Act.

Columbia Gorge ESD utilizes General Funds to provide services required by the LSP process for the Hood River County, North Wasco County, Dufur and South Wasco County School Districts. Columbia Gorge ESD works to meet the challenge of its mission by providing quality services to its constituent districts. Serving about 9,252 weighted average daily membership, the ESD provides four resolution services per ORS 334.175(2): Special Education, Technology, Administrative and Support, and School Improvement services, as well as additional services in areas that align with its mission.

This 2024-2025 LSP represents the continued commitment of our organization to provide quality and responsive services aligned with Oregon's initiatives. On behalf of the CGESD board and administrative leadership, I would like to recognize that our success is due to the work of our staff in cooperation with our component districts. It is through staff's service, responsiveness, and expertise – with a focus on customer support and satisfaction – that we have established and continuously built our value on doing what is best for children, families, and our communities.

Patricia Sublette, Superintendent

ORS 334 – Local Service Plan Requirements

ORS 334.005 specifies that the mission of education service districts is to assist school districts and the Department of Education in achieving Oregon’s educational goals by providing equitable, high quality, cost-effective and locally responsive educational services at a regional level. The CGESD local service plan must include the following services as defined in ORS 334.175:

- Administrative and support services for component school districts, including but not limited to services designed to consolidate component school district business functions, liaison services between the Department of Education and component school districts and registration of children being taught by private teachers, parents or legal guardians.
- Programs for children with special needs, including but not limited to special education services and services for at-risk students.
- School improvement services for component school districts, including, but not limited to services designed to support component school districts in meeting the requirements of state and federal law; services designed to allow the education service district to participate in and facilitate a review of the state and federal standards related to the provision of a quality education by component school districts; services designed to support and facilitate continuous school improvement planning; services designed to address school-wide behavior and climate issues; and services designed to support career and technical education.
- Technology support for component school districts and the individual technology plans of those districts, including but not limited to technology infrastructure services, data services, instructional technology services and distance learning.

The goals of these services are to:

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

Local Service Plan Approval Process

The Local Service Plan must be approved by the school boards representing two-thirds of the component districts with greater than 50 percent of the students voting in favor of the plan. Local Service Plan Amendment Process The Local Service Plan may be amended at any time by the CGESD board if component districts approve an amendment pursuant to the same criteria used to approve the original plan.

Timeline for Local Service Plan Development and Approval

Starting in October-December	Review current Local Service Plan model and any suggested modifications based on input from component school district directors, business officials, and superintendents.
December	Local Service Plan submitted to component school district superintendents.
January	Local Service Plan submitted to CGESD Board for approval.
January	Local Service Plan submitted to component school district boards for approval.
January-February	Component school district boards take formal action on Local Service Plan and submit resolutions to CGESD.
By March 1st	Approval cycle completed.

2024-2025 Local Service Plan Resolution Services

COMPONENT DISTRICTS	2023-2024 ADMw*	2023-2024 ESD State School Funds**	Date of Plan Approval
Hood River County School District	4,790.10	\$2,176,783	
North Wasco County School District	3,611.14	\$1,641,023	
Dufur School District	465.79	\$211,671	
South Wasco County School District	385.10	\$175,002	
TOTAL ADMw:	9,252.12	\$ 4,204,479	

ADMw estimate from ODE as of November 8, 2023
 State School Funds estimate as of January 23, 2024

STATE LOCAL SERVICE PLAN GOALS: ORS 334.175 (1)

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

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

Service	State Goal Addressed (Numbers 1 – 5 above)	Projected Funding & Source		Brief Description of Service
		ESD State School Funds	Contract or Grant	
Early Intervention (EI) /Early Childhood Special Education (ECSE) Assessment	1,2,3,4,5	North Wasco Dufur South Wasco	No	Identification of children eligible for early intervention/early childhood special education is the responsibility of the local districts. ESD staff provide the child find activities (including screening and evaluation of children from birth to age five) for all the districts in Wasco County. This is a 12-month assessment program.
Speech-Language Therapy Services	1,2,3,4,5	South Wasco	Dufur South Wasco	Provides personnel for speech-language pathology services to designated students.
Evaluation Specialist/School Psychological Services	1,2,3,4,5	North Wasco Dufur South Wasco	No	Provides qualified, licensed staff to serve districts with initial and re evaluations, written reports, input into special education eligibility, behavior interventions/consultations and risk/threat assessments. These services are available to children from birth to 21.
Occupational Therapy/ Physical Therapy Services	1,2,3,4,5	North Wasco Dufur South Wasco	No	Provides qualified, licensed staff to work with students in developing, implementing, coordinating and documenting physical and occupational therapy services including screening, evaluation, identification, intervention, and progress monitoring, and reporting.

TECHNOLOGY SERVICES: ORS 334.175 (2)(b)

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

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

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

Service	State Goal Addressed (Numbers 1 – 5 above)	Projected Funding & Source		Brief Description of Service
		ESD State School Funds	Contract or Grant	
Regional Media Services	1,2,3,4,5	North Wasco Dufur South Wasco Hood River	No	Subscriptions to the Organization for Educational Technology and Curriculum, and the Career Information System are purchased to allow teachers and students access to services. CGESD contracts with Discovery Education and for video streaming which provide the schools in component school districts access to films and videos for classroom use.
Native American Services	1,2,3,4,5	North Wasco Dufur South Wasco Hood River	North Wasco	Administration of the Title VI Program funds for Hood River and Wasco Counties that focus on raising academic standards for Native American students. Supplemental services include homework and tutorial assistance, culturally and linguistically appropriate activities, college visitations/career focus, and provides supplies and materials through a home school liaison.
Education and Innovation Services	1,2,3,4,5	North Wasco Dufur South Wasco Hood River	Multiple	Provides services to support component districts in the implementation of state and federal standards related to the provision of a quality education; assist districts in the development of research based curriculum and assessment resources that are aligned to Common Core State Standards; provide technical assistance to improve instruction and guide Multi-tiered Systems of Support efforts to improve achievement; provides TOSA (Teacher on Special Assignment) to Wasco County schools to coordinate the mentoring program and provide mentoring to teachers new to the profession, support ELL instruction, and classroom teachers; provides administration of Federal Programs. Provide technical assistance to small districts with data collection, analysis, application completion and reporting for specific grants through ODE.

Regional Grant and Initiative Coordination	1,2,3,4,5	All	Potential	Provides planning, grant-writing, completion of applications, and infrastructure to develop a coordinated, regional approach for access to state and private funds to enhance participation in regional initiatives.
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ADMINISTRATIVE SERVICES: ORS 334.125 (9)(a); ORS 334.175 (2)(d)

Service	State Goal Addressed (Numbers 1 – 5 above)	Projected Funding & Source		Brief Description of Service
		ESD State School Funds	Contract or Grant	
Business Services	1,2,3,4,5	Hood River	No	Provides for, or assists, school district staff in all areas of fiscal services and financial management.
			Yes	Comprehensive E-Rate management services: procurement, contracts, form processing, USAC invoicing, auditing, appeals, post commitment changes, etc.
			Yes	Selective financial services. Include, but not limited to: Accounts Payable, Accounts Receivable, Payroll, Grant Management, Medicaid billing. Available services will be developed and negotiated on a per district basis.
Home School and Attendance (ORS 339.035; OAR 581-024-0255)	1,2,5	All	No	As required by state statute, CGESD manages the registration of Wasco and Hood River County home school students, including requesting, receiving and checking test scores, analyzing test scores, and in the case of declining test scores, conferring with the parent and district about whether to direct the student's return to public school. Lists of homeschooled students are provided to their home school district.

		Dufur South Wasco	No	CGESD provides an attendance officer to component districts under 1,000 ADM. When requested by the district, the attendance officer will contact parents and direct that the student maintain regular attendance as defined in statute. Districts with ADM above 1,000 may contract for additional attendance support services.
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2024-2025 Local Service Student Investment Account Services

Student Behavioral/Mental Health/Physical Health and Safety	1,2,3,4,5	No	Yes (SIA Funds blended with grants and contracts)	Columbia Gorge ESD will provide technical support for districts across the region in the implementation of policies, systems, programs, and services (e.g., nursing and behavior systems support) that promote student social emotional wellbeing, behavior, mental health and physical safety. Priority 1
Family Engagement	1,2,3,4,5	No	Yes (SIA Funds, other)	Columbia Gorge ESD will provide technical assistance to support districts in their understanding and implementation of effective family and community engagement through professional learning, efficient communication and data analysis. Priority 2
Student Success Act Support Liaison	1,2,3,4,5	No	Yes (SIA Funds)	Provides liaison services between Oregon Department of Education and Districts for the purposes of implementing, and facilitating the districts identified SIA supports. Also serves as Regional Advisor and liaison between Oregon Department of Education and Districts to support districts with COVID related strategies, plans and supports.

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

Early Learning Hub and Parenting Education Hub Coordination	1,2,3,4	No	Yes	CGESD provides the coordination and operational support for the Four Rivers Early Learning and Parenting Education Hubs. The Director is responsible for providing leadership with the Hub Team and across the Hub's five counties working with the legislatively mandated governance board, service providers, and partners including: health; early education and pre-kindergarten; K-12 education; social/human services; community; business; and parent representatives. The hubs work to support the normalization of parent education, foster stable and attached families where children thrive, and the coordination of services across the region. The hub is also participating in Preschool Promise as a portal for recruitment and increasing access to publicly funded preschool through the coordination of enrollment efforts.
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STEM Hub Coordination	1,2,3,4,5	No	Yes	The Columbia Gorge STEM Hub includes Hood River, Wasco, Sherman, Wheeler, and Gilliam counties. The Hub is funded by ODE STEM network and innovation funds, foundation grants, and corporate donations; it operates through collective impact. Working with many partners, with school districts being among the most crucial collaborators, the Columbia Gorge STEM Hub strives to ensure that all Gorge youth are STEM Literate and Future Ready Learners. A three-pronged approach includes empowering educators, informing the community, and engaging partners.
Columbia Regional Educator Network	1,2,3,4,5	No	Yes	The Columbia Regional Educator Network is provided through a contract with ODE and provides facilitation of a professional learning network across a five-county region that centers educator voice and need.
Emergency Operations Planning	1,2,3,4,5	No	Yes	This grant through ODE offers an opportunity for districts across a six county region to access a regional trainer to strengthen systems of support and increase student safety.
Student Health Services	1,2,3,4,5	Hood River	Sherman County	Columbia Gorge ESD will provide nursing services to Hood River County School District. A variety of contracts and grants through ODE, OHA, and Google support nursing services, school based health center services, telehealth, and mental health services in all districts.
21st Century	1,2,3,4,5	No	Yes	This grant through ODE allows CGESD to provide opportunities for Dufur, South Wasco and North Wasco County School Districts to establish after school activities in community learning centers. These centers provide services focused on helping children in low income schools succeed academically through the application of evidence-based practice and extended learning opportunities.

McKinney-Vento	1,2,3,4	No	Yes	This grant provides resources to the Wasco County districts to help support homeless students that qualify under the McKinney-Vento Act. Assistance with coordination of resources and support for families. The grant also supports training for district and school liaisons.
Migrant Education Services	1,2,3,4,5	No	Yes Regular Year Summer School Preschool North Wasco County School District, Sherman County, Condon, Dufur and South Wasco County School District	The Migrant Education Program (MEP) serves migrant children in Wasco, Gilliam and Sherman Counties using Title 1C federal funds. MEP staff provides assistance to children and families through afterschool programs, individual/small group academic supports, partnering with school districts, and linking children with specialized educational opportunities and programs. MEP programs include regular school year, summer school, preschool specific support, and a focus on parent engagement in all three areas. Preschool also conducts home visits, Kaleidoscope play and learn groups, and connects families to resources. There is also a graduation specialist and collaboration with Juntos provide academic, career, post high school opportunities and admissions to college/grants support. MEP collaborates with local and national organizations and agencies to promote the success of migrant students and families. In preparation for summer school every year, the Migrant Education Program is an active member of the R.A.M.A.S. (Resources Available for Migrant Access to Services) group. This group is made up of local service agencies that provide medical, dental, education, food and employment. This group also includes local cherry growers whose information on dates of harvest is vital.

School Safety and Prevention	1,2,3,4,5	No	Yes (State of Oregon through ODE)	Columbia Gorge ESD will provide funding to assist the School Safety and Prevention Specialist with the implementation of effective programs in the region to aide in preventing acts of harassment, intimidation or bullying and acts of cyberbullying and to establish supports that are accessible to historically, traditionally and currently underserved and marginalized students and youth.
Regional Technical Assistance Program (RTAP)	1,2,3,4,5	No	Yes Oregon Dept of Ed	The RTAP grant supports all districts in the CGESD area with technical assistance training for SPED staff and leadership with training required by Oregon Department of Education.
Early Intervention (EI) /Early Childhood Special Education (ECSE)	1,2,3,4,5	No	Subcontract w/Multnomah Early Childhood Program (David Douglas School District) Serves North Wasco, Dufur and South Wasco County School District	Provides home-based, pre-school and consultant services, supplies, materials, travel, etc. to preschool children eligible for EI (children from birth to 3 years of age) or ECSE serving children from ages 3-5. Services include speech/language therapy, occupational therapy, physical therapy, behavior and social skills, skills to improve cognitive development and academic readiness. Services are documented on the Individual Family Service Plan (IFSP) developed by education specialists in partnership with parents. Services are provided in the primary learning environment of the child or remotely due to health and safety requirements
Sunshine Kids Preschool (4 classrooms) 1 Dual Language Immersion Classroom	2,3,4	North Wasco	Yes, Preschool Promise Funding	Provides a full inclusion preschool option for parents and their children in Wasco County that utilizes evidence-based methods for student learning to instruct children on the skills and abilities they need for success in kindergarten. Coordinates and collaborates with other early learning programs to provide appropriate educational services. Provides parent education to help parents understand the needs of their children in order to be ready for kindergarten.

RESOLUTION APPROVING:
COLUMBIA GORGE EDUCATION SERVICE DISTRICT
LOCAL SERVICE PLAN FOR 2024-2025

Resolution # _____

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

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

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

Be it resolved that the Board of Directors of the North Wasco County School District #21, Wasco County, Oregon, approves the Columbia Gorge ESD Local Service Plan for 2024-2025 as adopted by the ESD Board of Directors on January 24, 2024.

Approval of the Local Service Plan for 2024-2025 authorizes Columbia Gorge ESD to provide services in the general areas listed herein and confirms the ESD Board authority to utilize local property tax monies, state school funds, and other revenues for the purposes stated in the LSP.

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

Menu Resolution Services –

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

- Business Services
- Desktop Support and System Administration
- Early Intervention/Early Childhood Special Education Assessment
- Education and Innovation Services
- Evaluation Specialist/School Psychology Services
- Home School Registration & Student Attendance
- Internet Connectivity and Network Administration
- Native American Services
- Occupational Therapy/Physical Therapy Services
- Regional Grant and Initiative Coordination
- Regional Media Services
- Speech-Language Therapy Services
- Technology Direction and Related Technology Services

Major Grants –

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

- 21st Century Community Learning Centers
- Columbia Regional Educator Network
- Early Learning Hub and Parenting Education Hub Coordination
- Emergency Operations Planning
- Equity, Diversity, and Inclusion Support
- Integrated Guidance Technical Assistance
- McKinney-Vento
- Migrant Education Services
- Preschool Promise
- Preschool Promise-Sunshine Kids Bilingue
- School Safety and Prevention
- Special Education Technical Assistance
- STEM Hub Coordination
- Student Health Services

Contract and Entrepreneurial Services –

(Purchased by component school districts, or other school districts, agencies, etc., with non-resolution dollars)

- Business Services
- Desktop Support and System Administration
- Internet Connectivity and Network Administration
- Native American Services
- Preschool
- Regional Grant and Initiative Coordination
- Speech-Language Therapy Services
- Student Health Services
- Technology Direction and Related Technology Services, E-Rate and Cybersecurity
- Other Services as Requested

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

Date: _____ Chairperson: _____

Date: _____ Clerk: _____

Note: The school board must take action before March 1, 2024, in accordance with ORS 334.175.

NORTH WASCO COUNTY SCHOOL DISTRICT
NO. 21

FINANCIAL REPORT

YEAR ENDED JUNE 30, 2023

Together with
Independent Auditor's Report

NORTH WASCO COUNTY SCHOOL DISTRICT NO.21

DISTRICT OFFICIALS

JUNE 30, 2023

Chair

Jose Aparicio
The Dalles, Oregon

Vice Chair

David Jones
The Dalles, Oregon

Directors

John Nelson
The Dalles, Oregon

Dr. Judy Richardson
The Dalles, Oregon

Brian Stevens
The Dalles, Oregon

Dawn Rasmussen
The Dalles, Oregon

Adrian Lopez
Mosier, Oregon

Superintendent

Dr Caroyln Bernal
The Dalles, Oregon

Chief Financial Officer

Kara Flath
The Dalles, Oregon

NORTH WASCO COUNTY SCHOOL DISTRICT NO.21

TABLE OF CONTENTS

JUNE 30, 2023

INDEPENDENT AUDITOR’S REPORT	1
MANAGEMENT’S DISCUSSIONS AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	14
Statement of Activities	15
Balance Sheet – Governmental Funds	16
Reconciliation of the Balance sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Governmental Fund Balances	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Governmental Fund Balances to the Statement of Activities	19
Notes to the Financial Statements	20
REQUIRED SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual General Fund	51
Federal Programs Fund	52
Schedule of the Proportionate Share of the Net Pension Liability	53
Schedule of the Required Pension Contributions	54
Schedule of Changes in SERHB OPEB Liability and Related Ratios	55
Schedule of the Proportionate Share of the Net OPEB Asset and Liability	56
Schedule of the District’s Contributions - OPEB	57
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - General Fund	59
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund	60
Combining Balance Sheet – Non-Major Funds	61
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Funds	62
Combining Balance Sheet – Special Revenue Funds	63
Schedule of Revenues, Expenditures, and Changes in Fund – Special Revenue Funds	64
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
State Grant Programs	65
Local Grant Programs	66
Vocational Education Programs	67
Enterprise Zone Project	68
Food Service Fund	69
Student Body Fund	70
Technology & Equipment Replacement Fund	71
Textbook Replacement Fund	72

Bus Replacement Fund	73
Vehicle Replacement Fund	74
Combining Balance Sheet – Debt Service Funds	76
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Debt Service Funds	77
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
PERS Bond	78
FFCO	79
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Project Fund	81

OTHER INFORMATION

ODE Form 3211C	82
Summary of Audit Revenue	83
Summary of Audit Expenditures:	
General Fund	84
Special Revenue Fund	85
Debt Service Fund	86

GRANT COMPLIANCE AND AUDITOR REPORTS

Independent Auditor’s Report on Compliance for Each Major Program and Report on Internal Control over Compliance Required by Uniform Compliance	87
Independent Auditor’s Report on Internal Control over Financial reporting and on Compliance and Other Matters based on Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	90
Schedule of Expenditures of Federal Awards	92
Notes to the Schedule of Federal Awards	94
Schedule of Findings and Questioned Costs	95
Plan of Action	99
Status of Prior year Findings	100

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

Independent Auditor’s Report Required by Oregon Minimum Standards	101
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INDEPENDENT AUDITORS' REPORT

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

Report on the Audited Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of North Wasco County School District No. 21 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of North Wasco County School District No. 21 as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Wasco County School District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' 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 auditors' 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 GAAS 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 GAAS, we:

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

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

Emphasis of a Matter

As further described in Note 16, the previously issued financial statements for the year ended June 30, 2022 have been restated to correct two material misstatements related to (1) amounts reported as tax reserve receivables for property tax amounts held pending resolution of a valuation protest, which were resolved during fiscal year 2020-21 but not removed, and (2) errors in the calculation of deferred inflows and outflows for the other post-employment benefit obligations. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis (MD&A) be presented to supplement the basic financial statements. The MD&A is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the General and Federal Programs Funds are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the General and Federal Programs Fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise North Wasco County School District No. 21's basic financial statements. The non-major combining fund statements and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The non-major combining fund statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the non-major fund combining schedules, as titled in the table of contents, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the non-major fund budgetary schedules and schedules listed as Other Information in the table of contents but does not include the basic financial statements and our auditors' report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2024 on our consideration of North Wasco County School District No. 21's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering North Wasco County School District No. 21's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Standards, we have also issued a report titled Independent Auditors' Report Required by Oregon State Regulations dated January 30, 2024, which is also not a required part of the financial statements. The purpose of that report is to address specific matters required by the State of Oregon.



Brenda Bartlett, CPA

Sensiba LLP
Bend, Oregon

January 30, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management's Discussion & Analysis

Year Ended June 30, 2023

As management of North Wasco County School District 21 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the balance of information presented in this report.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the liabilities of the District exceeded its assets at June 30, 2023 by \$4.2 million. This amount is the net result of three components: \$21.4 million represents the District's investment in capital assets (net of related debt); \$1.2 million is restricted for grants, debt service, capital projects and the RHIA post-employment asset. The District's remaining negative unrestricted net position is generally related to the \$20 million unfunded actuarial pension obligation.
- The District's change in net position of \$1.3 million was generally related to increases in grant funding offsetting expenses.
- The District's state school funding decreased by \$3.5 million from the previous year. \$2.0 million of the decrease was related to the new Google data center increasing local property taxes by an equal amount. The remaining decrease was due to the annual school fund adjustment in May for changes in enrollment and per student funding.
- The District's governmental funds balance sheet shows combined ending fund balances of 1.86 million of which \$0.13 million is available for spending at the District's discretion and \$1.73 million is restricted for other specific uses.
- At the end of the fiscal year, ending fund balance for the general fund was \$404 thousand, all of which was nonspendable or assigned.
- The District's principal payments toward long-term debt were \$.93 million during the 2023 fiscal year.
- Management identified errors in its previously issued financial statements as of June 30, 2022 and reported an error correction impacting both beginning net position and general fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management's Discussion & Analysis

Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

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

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

The District maintains fifteen individual governmental funds. Two funds are major, the General Fund and the Federal Programs. The General Fund is comprised of six legally budgeted funds: Technology and Equipment Replacement, Textbook Replacement, Bus Replacement, and Vehicle Replacement funds. The remaining non-major funds are aggregated for purposes of reporting.

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management's Discussion & Analysis

Year Ended June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

	June 30,	
	2023	2022
Assets		
Current and other assets	\$ 7,521,934	\$ 8,044,344
Capital assets	<u>25,098,837</u>	<u>24,505,736</u>
Total assets	<u>32,620,771</u>	<u>32,550,080</u>
Deferred outflows		
Related to OPEB	303,346	580,381
Related to pensions	<u>9,552,624</u>	<u>8,465,753</u>
Total deferred outflows	9,855,970	9,046,134
Liabilities		
Long term liabilities	33,431,567	26,798,066
Other liabilities	<u>4,801,119</u>	<u>4,808,498</u>
Total liabilities	38,232,686	31,606,564
Deferred inflows		
Related to pension	7,838,098	14,592,322
Related to OPEB	491,448	398,547
Unearned revenue	<u>117,961</u>	<u>-</u>
Total deferred inflows	8,447,507	14,990,869
Net position		
Net investment in capital assets	21,281,116	21,297,833
Restricted	1,165,259	1,031,865
Unrestricted	<u>(26,649,827)</u>	<u>(27,098,820)</u>
Total net position	<u>\$ (4,203,452)</u>	<u>\$ (4,769,122)</u>

Investment in capital assets represents 77% of total assets. The remaining assets consist primarily of investments, cash and receivables.

The District's long-term liabilities are the outstanding balances of general obligation bonds, pension obligation bonds and full faith and credit obligations. Long-term liabilities also include \$1,265,479, which represents the District's implicit rate subsidy related to post-employment health care premiums and \$20,368,367 as the District's share of the total PERS system net pension liabilities as of June 30, 2023.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management's Discussion & Analysis

Year Ended June 30, 2023

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

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

	June 30,	
	<u>2023</u>	<u>2022</u>
REVENUES		
Program revenues		
Charges for services	\$ 96,003	\$ 289,009
Operating grants and contributions	14,843,647	12,023,589
Capital grants and contributions	166,828	23,259
Total program revenues	<u>15,106,478</u>	<u>12,335,857</u>
General revenues		
Property taxes levied for general purposes	11,654,368	9,686,730
Construction excise tax	47,334	130,042
State school fund	21,350,269	24,824,593
Miscellaneous	1,445,818	958,848
Gain (loss) on sale of fixed assets	25,433	12,576
Earnings on investments	130,904	22,012
Total general revenues	<u>34,654,126</u>	<u>35,634,801</u>
Total revenues	<u>49,760,604</u>	<u>47,970,657</u>
EXPENSES		
Instruction	26,434,709	21,689,826
Supporting services	18,487,238	16,392,745
Enterprise and community services	1,922,553	1,327,219
Facilities acquisition & construction	2,900	2,475,825
Interest expense	1,619,146	1,521,379
Total expenses	<u>48,466,546</u>	<u>43,406,995</u>
Change in net position	1,294,058	4,563,661
Net position - as previously stated	(4,769,122)	(9,332,784)
Prior period adjustment	(728,388)	-
Net position - ending	<u>\$ (4,203,452)</u>	<u>\$ (4,769,122)</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management's Discussion & Analysis

Year Ended June 30, 2023

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

At June 30, 2023, the District's governmental funds reported combined ending fund balances of \$1.87 million. Of that amount, approximately \$884 thousand represents committed, assigned and unassigned ending fund balances, which are available for spending at the government's discretion.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The School Board approved changes to the adopted budget for fiscal year ended June 30, 2023. The approved changes to the adopted budget are reflected in the fund financial statements.

During the year, General Fund expenditures were less than the overall budget as adopted by the Board by \$1.6 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's investment in capital assets includes land, buildings, improvements, vehicles, equipment, and construction in progress. The District disposed of land with an original value of \$45,000, resulting in an overall gain on sale of \$25,000. Capital assets include non-cancellable leases and subscription-based information technology contracts reported net of amortization in the amount of \$295,215. During the year, depreciation expense recorded on capital assets did not exceed the cost of asset additions. Total increases to the District's capital assets, net of depreciation and amortization was \$593,101.

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

Long-term debt. At the end of the fiscal year the District had \$11.5 million in outstanding long-term debt, consisting of pension obligation bonds used to fund a portion of the unfunded PERS pension liability and full faith and credit obligations used to fund various District capital improvement projects.

Additional information on the District's long-term debt can be found in the footnotes to the basic financial statements.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management’s Discussion & Analysis

Year Ended June 30, 2023

The charts below provide details about the District’s general obligation debt capacity, overlapping debt and debt ratios.

Real Market Value (Fiscal Year 2023)		\$2,642,882,193
Debt Capacity		
General Obligation Debt Capacity (7.95% of Real Market Value)		\$ 210,109,134
Less: Outstanding Debt Subject to Limit		\$ (7,890,000)
Remaining General Obligation Debt Capacity		\$ 202,219,134
Percent of Capacity Issued		3.76%

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

Overlapping District Name	Outstanding Gross Property-tax Backed Debt	Outstanding Net Property-tax Backed Debt	Overlapping District Real Market Value	Percent Overlapping	Gross Overlapping Debt	Net Overlapping Debt
City Of Mosier	\$1,126,499	\$1,126,499	\$144,734,370	100.00%	\$1,126,499	\$1,126,499
City Of The Dalles	\$16,104,617	\$14,709,617	\$3,232,865,254	99.87%	\$16,083,568	\$14,690,391
Columbia Gorge Community College (Treaty-Oak AED)	\$12,901,944	\$10,991,000	\$12,055,911,667	37.79%	\$4,875,425	\$4,153,312
Mid Columbia Fire And Rescue	\$3,423,948	\$3,423,948	\$4,167,517,788	98.02%	\$3,356,014	\$3,356,014
Northern Wasco Park & Recreation Distric	\$1,977,274	\$162,274	\$3,511,131,372	99.58%	\$1,968,912	\$161,588
Wasco Cty SD 21 (The Dalles) Bonds	\$8,378,160	\$8,378,160	\$2,642,882,193	100.00%	\$8,378,160	\$8,378,160
Wasco Cty Soil & Water Conservation District	\$866,148	\$0	\$5,831,738,568	78.12%	\$676,631	\$0
Totals:	\$44,778,590	\$38,791,498			\$36,465,209	\$31,865,964

Net Property-tax Backed Debt of Subject Issuer is:	\$3,220,000	Ratio of Net Property-tax Backed Debt to Real Market Value is:	0.07%
Net Property-tax Backed Debt of Overlapping Issuers is:	\$31,865,964	Per Capita Net Property-tax Backed Debt is:	\$0
Total:	\$35,085,964	Ratio of Total Net Property-tax Backed Debt to Real Market Value is:	0.77%
		Per Capita Total Net Property-tax Backed Debt is:	\$0
Population of Subject Issuer is:	0	As Of:	07/01/2022
Real Market Value of Subject Issuer is:	\$4,555,726,453	As Of:	01/01/2022

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The most significant economic factor for the District is the level of funding received through the Oregon State School Fund. For the year ended June 30, 2023, the State Sources-General Support provided 61% of the revenue for the general fund.

Local property taxes are also an important funding source to the District providing twenty-seven percent of general fund revenues. The representative tax levy rates per \$1,000 of taxable assessed value imposed by the District during fiscal year 2022-23 were the permanent tax rate of \$5.2399 and included no the bond rate for a total levy rate of \$5.2399 as shown in the chart below. In addition, local property taxes are important in maintaining a connection between the local taxpayers and the District. The growth of real market value and taxable assessed value within the District is an indicator of economic strength of the community.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management’s Discussion & Analysis

Year Ended June 30, 2023

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET (Continued)

The tables below show the annual property tax rates levied by the District, the property tax values by year as well as the ten major property taxpayers in the District for the year ended June 30, 2023.

Representative Levy Rates - Fiscal Year 2022-23 North Wasco County School District 21			
Fiscal Year	Permanent Rate	Bond Rate	Total
2022-23	\$5.2399	\$0	\$5.2399
2021-22	\$5.2399	\$0	\$5.2399
2020-21	\$5.2399	\$0	\$5.2399
2019-20	\$5.2399	\$1.6268	\$6.8667
2018-19	\$5.2399	\$1.6268	\$6.8667
2017-18	\$5.2399	\$1.6485	\$6.8884

North Wasco County School District - Taxable Property Values				
Fiscal Year	M5 Real Market Value	Total Assessed Value	Urban Renewal Excess	Net Assessed Value
2022-23	\$2,642,882,193	\$2,339,590,360	\$104,132,166	\$2,235,458,194
2021-22	\$2,280,076,908	\$2,011,878,346	\$96,205,597	\$1,915,672,749
2020-21	\$3,696,595,213	\$1,954,274,096	\$93,353,031	\$1,860,921,065
2019-20	\$3,159,610,652	\$1,772,622,303	\$92,385,226	\$1,680,237,077
2018-19	\$3,142,833,876	\$1,798,290,511	\$92,459,270	\$1,705,831,241
2017-18	\$2,417,209,981	\$1,717,854,723	\$85,490,459	\$1,632,364,264
2016-17	\$2,347,201,525	\$1,636,956,940	\$82,459,666	\$1,554,497,274
2015-16	\$2,157,484,510	\$1,569,836,693	\$78,567,011	\$1,491,269,682

Salaries costs increased in 2023-2024 because of contractual salary increases. The District’s enrollment increased slightly compared to previous years. The District Board and Budget Committee considered these factors in preparing the budget for the 2022-20232 fiscal year.

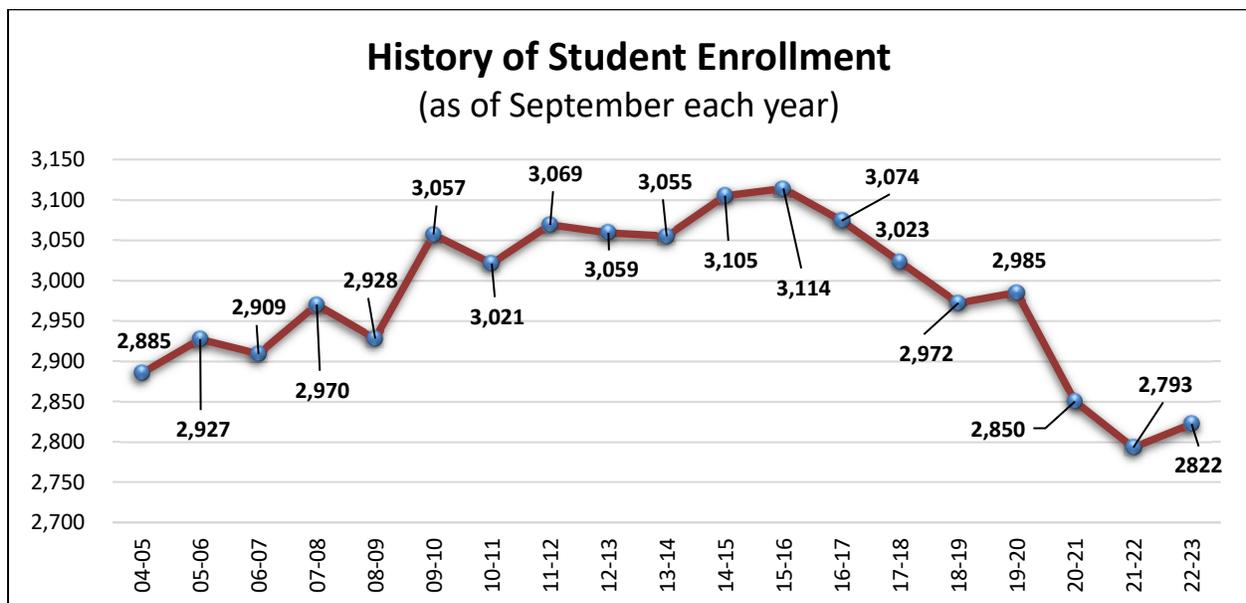
NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management's Discussion & Analysis

Year Ended June 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (Continued)

Fiscal Year 2022-23				
Ten Largest Tax Payers				
Taxpayer	Business/Service	Tax	Assessed Value	% of Value
Google LLC	Technology	\$3,693,581	\$895,077,450	28.99%
Design, LLC	Software/hardware/internet	\$1,733,253	\$967,140,181	31.32%
Union Pacific Railroad	Railroad	\$781,906	\$52,388,352	1.70%
Northern Wasco County PUD	Electric Utility	\$395,690	\$47,588,125	1.54%
BNSF Railway Company	Railroad	\$632,003	\$49,048,000	1.59%
Lumen Technologies Inc	Telecommunications	\$365,218	\$25,546,000	0.83%
Oregon Cherry Growers, LLC	Agriculture	\$287,594	\$17,015,806	0.55%
FM Dalles F LLC	Retail (Fred Meyer)	\$255,338	\$16,243,060	0.53%
Gas Transmission NW Corp	Natural Gas Utility	\$247,385	\$20,079,395	0.65%
Northwest Natural Gas Co	Natural Gas Utility	\$227,803	\$14,734,000	0.48%
Subtotal - ten of county's largest taxpayers			2,104,860,369	68.17%
All other county's taxpayers			982,755,154	31.83%
Total County			\$ 3,087,615,523	100.00%



NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Management's Discussion & Analysis

Year Ended June 30, 2023

REQUESTS FOR INFORMATION

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

GOVERNMENT WIDE FINANCIAL STATEMENTS

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Statement of Net Position

June 30, 2023

	Governmental Activities
<u>ASSETS:</u>	
Cash and investments	\$ 3,105,742
Property tax receivable	521,509
Accounts receivable	3,240,604
Prepaid expenditures	247,525
Inventory	35,931
Capital assets	
Land (non-depreciable)	2,473,776
Depreciable assets, net of depreciation	22,625,061
Other post-employment benefit asset	370,623
TOTAL ASSETS	32,620,771
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Related to pensions	9,552,624
Related to OPEB	303,346
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,855,970
<u>LIABILITIES:</u>	
Accounts payable	241,965
Accrued payroll and associated costs	4,559,154
Long-term liabilities, due in one year	
Bonds payable	1,705,000
Notes payable	153,228
Liabilities related to right-of-use assets	159,480
Long-term liabilities	
Bonds payable	9,495,000
Notes payable	158,583
Liabilities related to right-of-use assets	126,430
Net pension liability	20,368,367
Net other post-employment liability	1,265,479
TOTAL LIABILITIES:	38,232,686
<u>DEFERRED INFLOWS:</u>	
Related to pensions	7,838,098
Related to OPEB	491,448
Unearned revenue	117,961
TOTAL DEFERRED INFLOWS	8,447,507
<u>NET POSITION</u>	
Net investment in capital assets	21,281,116
Restricted for:	
Grants and contributions	700,858
Debt service	15,655
Capital projects	78,123
Other post-employment benefits, RHIA	370,623
Unrestricted	(26,649,827)
TOTAL NET POSITION	\$ (4,203,452)

The footnotes are an integral part of the financial statements

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Statement of Activities
Year Ended June 30, 2023**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>			Net (expenses)
		<u>Fees, fines and charges for services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	revenues and changes in net position
Instruction	\$ 26,434,709	\$ -	\$ 9,607,501	\$ -	\$ (16,827,208)
Support services	18,487,238	91,603	3,851,854	-	(14,543,781)
Enterprise/community services	1,922,553	4,400	1,384,292	166,828	(367,033)
Facilities acquisition/construction	2,900	-	-	-	(2,900)
Interest	1,619,146	-	-	-	(1,619,146)
<u>Total Governmental Activities</u>	<u>\$ 48,466,546</u>	<u>\$ 96,003</u>	<u>\$ 14,843,647</u>	<u>\$ 166,828</u>	<u>(33,360,068)</u>

General revenues:

Property taxes levied for general purposes	11,654,368
Construction excise tax	47,334
Interest and investment earnings	130,904
Intermediate sources	92,328
Common school fund	381,551
County school fund	39,465
State school fund	21,350,269
Federal forest fees	179,393
Miscellaneous	753,081
Gain on sale of capital assets	25,433
Total general revenues	<u>34,654,126</u>

Change in net position 1,294,058

Net position, as previously stated (4,769,122)

Prior period adjustments (728,388)

Net position, ending \$ (4,203,452)

The footnotes are an integral part of the financial statements

FUND FINANCIAL STATEMENTS

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Balance Sheet – Governmental Funds

June 30, 2023

	<u>GENERAL</u>	<u>FEDERAL PROGRAMS FUND</u>	<u>AGGREGATE REMAINING FUNDS</u>	<u>TOTAL</u>
<u>ASSETS:</u>				
Cash and cash equivalents	\$ 1,014,524	\$ -	\$ 1,333,690	\$ 2,348,214
Investments	695,274	-	-	695,274
Property tax receivable	521,509	-	-	521,509
Due from other funds	2,111,834	-	-	2,111,834
Utilities clearing	62,254	-	-	62,254
Accounts receivable	783,685	1,858,378	598,537	3,240,600
Prepaid expenditures	247,525	-	-	247,525
Inventory	20,796	-	15,135	35,931
	<u>5,457,401</u>	<u>1,858,378</u>	<u>1,947,362</u>	<u>9,263,141</u>
<u>TOTAL ASSETS</u>				
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 130,510	\$ 29,799	\$ 81,652	\$ 241,961
Accrued payroll and associated costs	4,512,843	-	-	4,512,843
Due to general fund	-	1,777,811	334,023	2,111,834
	<u>4,643,353</u>	<u>1,807,610</u>	<u>415,675</u>	<u>6,866,638</u>
<u>Total liabilities</u>				
<u>Deferred inflows of resources:</u>				
Unavailable revenue	409,951	10,522	107,439	527,912
	<u>409,951</u>	<u>10,522</u>	<u>107,439</u>	<u>527,912</u>
<u>Total deferred inflows of resources</u>				
<u>Fund balances:</u>				
Nonspendable	268,321	-	15,135	283,456
Restricted	-	40,246	660,612	700,858
Committed	-	-	375,705	375,705
Assigned	382,299	-	-	382,299
Unassigned	(246,523)	-	372,796	126,273
	<u>404,097</u>	<u>40,246</u>	<u>1,424,248</u>	<u>1,868,591</u>
<u>Total fund balances</u>				
	<u>5,457,401</u>	<u>1,858,378</u>	<u>1,947,362</u>	<u>9,263,141</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				

The footnotes are an integral part of the financial statements

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Reconciliation of the Balance Sheet
Governmental Funds to the Statement of Net Position
June 30, 2023

Fund balances, governmental funds \$ 1,868,591

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

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

Governmental capital assets:

Land	\$	2,473,776	
Depreciable assets, net of accumulated depreciation		22,329,846	24,803,622

Right of use assets, net of amortization			295,215
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Certain non-current assets and deferred outflows of resources recorded in the Statement of Net Position are not recognized in the government funds until actually expended.

Net OPEB asset		370,623	
Deferred outflows related to pensions		9,552,624	
Deferred outflows related to OPEB		303,346	10,226,593

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

Accrued compensated absences		(28,212)	
Interest payable		(18,099)	
Bonds payable		(11,200,000)	
Notes payable		(311,811)	
Right -to-use leases payable		(198,516)	
Right -to-use information technology contracts		(87,394)	
Net pension liability		(20,368,367)	
Other post employment benefits liability		(1,265,479)	(33,477,878)

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

Related to pensions		(7,838,098)	
Related to OPEB		(491,448)	
Related to deferred revenue - taxes		409,951	(7,919,595)

Net position of governmental activities			\$ <u>(4,203,452)</u>
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The footnotes are an integral part of the financial statements

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Statement of Revenues, Expenditures, and
Changes in Governmental Fund Balances
Year Ended June 30, 2023**

	GENERAL	FEDERAL PROGRAMS FUND	AGGREGATE REMAINING FUNDS	TOTAL
<u>REVENUES:</u>				
Property taxes	\$ 11,591,104	\$ -	\$ -	\$ 11,591,104
Other taxes	60,603	-	18,490	79,093
Federal grants	218,993	7,628,017	1,332,757	9,179,767
State school fund	21,340,882	-	9,387	21,350,269
Common school funds	381,551	-	-	381,551
Other state grants	-	-	4,387,597	4,387,597
County school funds	203,606	-	910,655	1,114,261
Other local and intermediate sources	815,669	-	374,719	1,190,388
Charges for services	54,332	-	1,841,531	1,895,863
Miscellaneous	132,018	-	-	132,018
Enterprise zone	-	-	240,000	240,000
Earnings on investments	127,515	-	3,389	130,904
<u>TOTAL REVENUES</u>	<u>34,926,273</u>	<u>7,628,017</u>	<u>9,118,525</u>	<u>51,672,815</u>
<u>EXPENDITURES:</u>				
Current				
Instruction	20,825,401	5,412,234	2,986,931	29,224,566
Support services	14,465,059	2,038,162	1,676,071	18,179,292
Enterprise and community services	-	27,458	1,913,935	1,941,393
Facilities acquisition/construction	-	-	2,900	2,900
Capital outlay	585,836	166,828	68,047	820,711
Debt service	164,141	-	2,216,591	2,380,732
<u>TOTAL EXPENDITURES</u>	<u>36,040,437</u>	<u>7,644,682</u>	<u>8,864,475</u>	<u>52,549,594</u>
Excess of revenues over (under) expenditures	<u>(1,114,164)</u>	<u>(16,665)</u>	<u>254,050</u>	<u>(876,779)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Lease proceeds	67,617	-	-	67,617
Information technology contract proceeds	50,306	17,365	-	67,671
Proceeds from sale of capital assets	4,618	-	65,815	70,433
Transfers from other funds	790,637	-	379,363	1,170,000
Transfers to other funds	(870,000)	-	(300,000)	(1,170,000)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>43,178</u>	<u>17,365</u>	<u>145,178</u>	<u>205,721</u>
Net changes in fund balance	(1,070,986)	700	399,228	(671,058)
<u>FUND BALANCE - AS PREVIOUSLY STATED</u>	<u>1,823,540</u>	<u>39,546</u>	<u>1,000,863</u>	<u>2,863,949</u>
Change in reporting of capital project fund	(24,157)	-	24,157	-
Prior period adjustment	(324,300)	-	-	(324,300)
<u>FUND BALANCE - BEGINNING OF YEAR AS RESTATED</u>	<u>1,475,083</u>	<u>39,546</u>	<u>1,025,020</u>	<u>2,539,649</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 404,097</u>	<u>\$ 40,246</u>	<u>\$ 1,424,248</u>	<u>\$ 1,868,591</u>

The footnotes are an integral part of the financial statements

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Governmental Fund Balances to the Statement of Activities
Year Ended June 30, 2023

Net change in fund balances - governmental funds \$ (671,058)

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

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

Expenditures for capital assets	\$ 736,594	
Expenditures for lease right of use assets	84,117	
Expenditures for lease right of use information technology	157,551	
Disposal of capital assets	(45,000)	
Less current year depreciation and amortization	<u>(1,046,822)</u>	(113,560)

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

Lease proceeds	(67,617)	
Information technology contract proceeds	(135,982)	
Principal payments	1,595,708	
Interest expense on debt	(814,795)	
Principal paid on right-to-use leases and information technology contracts	<u>152,740</u>	730,054

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

RHIA expense	(5,693)	
Implicit subsidy expense	<u>(20,869)</u>	(26,562)

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

Change in deferred inflows related to unavailable revenue		31,505
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In the Statement of Activities interest is accrued on long-term debt, in the governmental funds it is recorded as an interest expense when due. (11,549)

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

Pension income		1,383,440
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Expenditures related to compensated absence liability		<u>(28,212)</u>
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Change in net position of governmental activities \$ 1,294,058

NOTES TO THE FINANCIAL STATEMENTS

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting policies:

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

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

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

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

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

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting policies (continued):

Government wide and fund financial statements (continued) - Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

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

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

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

Governmental fund types:

General Fund: This fund type is used to account for all financial resources, except those required by law or administrative action to be accounted for in another fund. Most of the activities relating to operating the educational facilities of the District are handled through the General Fund. Primary sources of revenue are property taxes and basic school support. Expenditures are salaries, supplies and other expenses related to student education. For reporting purposes, legally budgeted funds which do not meet the criteria for other fund types are combined and reported as part of the general fund.

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting (continued):

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

Assets, liabilities, and net position

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

Capital assets - Capital assets, which include property and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects when constructed.

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

Equipment	5 to 20 years
Vehicles	10 to 20 years
Buildings and improvements	20 to 50 years

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

Inventory - At June 30, 2023, the District had inventory valued at \$35,931 that resulted from USDA food commodities given to the District as non-cash federal grants. The year-end inventory of \$35,931 represents the cash value of food commodities that weren’t used in school lunches at year end. Revenue, expense, and inventory amounts for this non-cash grant were determined by the fair market value of the commodities.

Prepaid expenses - At June 30, 2023, the District had Other Prepaid Costs of \$247,525. This consisted mostly of prepaid insurance and substitute teacher prepaid costs that are contracted out to a third party.

Net position - Net position is classified and displayed in three components:

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting policies (continued):

Assets, liabilities, and net position (continued)

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

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

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

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

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

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

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

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting policies (continued):

Assets, liabilities, and net position (continued)

Below is the detail included in the fund balance classifications for the governmental funds at June 30, 2023:

	<u>GENERAL</u>	<u>FEDERAL PROGRAMS FUND</u>	<u>AGGREGATE REMAINING FUNDS</u>	<u>TOTAL</u>
<u>FUND BALANCES:</u>				
Nonspendable	\$ 268,321	\$ -	\$ 15,135	\$ 283,456
Restricted for:				
Federal programs	-	40,246	-	40,246
State programs	-	-	77,036	77,036
Food service	-	-	219,320	219,320
Vocational education programs	-	-	63,583	63,583
Enterprise zone	-	-	206,895	206,895
Debt service	-	-	15,655	15,655
Capital projects	-	-	78,123	78,123
Committed to				
T&E replacement	43,368	-	-	43,368
Textbook replacement	281,336	-	-	281,336
Bus replacement	33,096	-	-	33,096
Vehicle replacement	24,499	-	-	24,499
Student body activities	-	-	375,705	375,705
Unassigned	(246,523)	-	372,796	-
<u>TOTAL FUND BALANCES</u>	<u>\$ 404,097</u>	<u>\$ 40,246</u>	<u>\$ 1,424,248</u>	<u>\$ 1,868,591</u>

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting policies (continued):

Assets, liabilities, and net position (continued)

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

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

Compensated absences - Year-round employees accumulate vacation pay in varying amounts depending on years of continuous services. The District permits its employees to accumulated earned but unused personal leave and vacation pay in certain circumstances. Employees have the option to receive payment for all or a portion of the leave due to them at year end. Amounts of paid leave elected to be rolled into the subsequent year are reported as a current liability in the general fund and the statement of net position.

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

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

Interfund activity

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting policies (continued):

Assets, liabilities, and net position (continued)

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

Property taxes are collected by the Wasco County Tax Collector and credited to the District's account. Funds are distributed to the District monthly except during October and November when they are paid more frequently. The fund financial statements reflect property taxes as revenue when collected by the Wasco County Tax Collector and are available to the District to pay current period expenditures. Property taxes receivable at year end have been reported on the balance sheet. No allowance has been made for uncollectible taxes since past history has shown losses to be minimal. Property taxes collected within approximately 60 days of fiscal year end are recognized as revenues in the fund financial statements. The remaining balance of taxes receivable is recorded as deferred inflow of resources in the fund financial statements because it is not deemed available to finance operations of the current period.

Deferred outflows/inflows of resources - In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditures) until then.

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 1 – Summary of significant accounting policies (continued):

Assets, liabilities, and net position (continued)

Leases – The District reports non-cancelable leases in accordance with GASB 87 – *Leases*. As a result the District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

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

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

Software based information technology arrangements (SBITA) – During the year, the District implemented GASB 96, *Software Based Information Technology Arrangements*. Under this standard, non-cancellable software contracts meeting all requirements are capitalized as intangible right-of-use assets at their net present value and a related liability is reported for amounts due under the various contracts in the government-wide financial statements. SBITA assets are amortized on a straight-line basis over the life of the contract. For discounting to present value, the District uses the explicit rate charged by the vendor or its estimated borrowing rate.

The district monitors changes in circumstances that would require a remeasurement of its SBITA assets and obligations, remeasures both if certain changes occur that are expected to significantly affect the amount of the lease liability. SBITAs are reported as right-of-use assets and long-term liabilities on the statement of net position.

Note 2 – Stewardship, compliance and accountability:

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

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 2 – Stewardship, compliance and accountability (continued):

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

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

	Federal Grants Program	Enterprise Zone Fund	Food Service Fund	Student Body Fund	Local Grant Fund
Instruction	\$ 89,422	\$ 14,905	\$ -	\$ 27,801	\$ -
Support services	225,766	-	-	-	-
Enterprise and community services	-	-	48,983	-	-
Capital outlay	-	8,047	-	-	-
Transfers out	-	-	-	-	300,000

Note 3 –Cash and investments:

The District's cash and investments at June 30, 2023 are as follows:

	<u>Fair Value</u>
Deposits with banks	\$ 2,313,192
Local government investment pool	695,274
Cash held by Wasco County	35,022
Cash set aside for utility program	62,254
Total cash and investments	<u>\$ 3,105,742</u>

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

Deposits with financial institutions - Deposits with financial institutions are bank demand deposits with institutions qualified under the Public Funds Collateralization Program (ORS 295). The carrying amount of deposits at June 30, 2023 was \$2,313,192. The total bank balance per the bank statements was \$2,882,104, of which \$750,000 was covered by federal depository insurance.

Custodial credit risk – deposits - Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds to become members of the Public Funds Collateralization Program (PFCP, a multiple financial institution collateral pool created by the Office of the State Treasurer.) To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected. At June 30, 2023, the District did not have any deposits exposed to custodial credit risk.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 3 –Cash and investments (continued):

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

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

Custodial credit risk – investments - Custodial credit risk for investments is the risk that, in the event of failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2023, the District did not have any investments exposed to custodial credit risk.

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 4 – Capital assets:

The following table reflects the changes in capital assets:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
Land	\$ 2,518,776	\$ -	\$ (45,000)	\$ 2,473,776
<i>Depreciable assets</i>				
Buildings and improvements	33,744,390	179,875	-	33,924,265
Equipment	2,326,863	11,500	-	2,338,363
Vehicles	3,084,177	1,019,783	-	4,103,960
Right-of-use assets, leases	336,634	84,117	-	420,751
Right-of-use assets, software based information technology arrangements		157,551	-	157,551
<i>Total depreciable assets</i>	<u>39,492,064</u>	<u>1,452,826</u>	<u>-</u>	<u>40,944,890</u>
<i>Accumulated depreciation and amortization</i>				
Buildings and improvements	(12,996,432)	(587,424)	-	(13,583,856)
Equipment	(2,184,342)	(51,112)	-	(2,235,454)
Vehicles	(1,987,696)	(229,736)	-	(2,217,432)
Right-of-use assets, leases	(104,537)	(119,958)	-	(224,495)
Right-of-use assets, software based information technology arrangements	-	(58,592)	-	(58,592)
<i>Total accumulated depreciation</i>	<u>(17,273,007)</u>	<u>(1,046,822)</u>	<u>-</u>	<u>(18,319,829)</u>
Net depreciable capital assets	\$ <u>22,219,057</u>	\$ <u>406,004</u>	\$ <u>-</u>	\$ <u>22,625,061</u>

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

Instruction	\$ 615,599
Support services	415,500
Community services	15,723
	<u>\$ 1,046,822</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 5 - Long term obligations:

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

The District issued \$15,182,068 Limited Tax Pension Obligation, Series 2003. The Limited Tax Pension Obligations are payable annually through June 2028. Interest on the current coupon bonds is payable semiannually at rates ranging from 1.5% to 5.68%. At June 30 2023, \$7,980,000 on the debt was outstanding.

Full Faith and Credit Obligations

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

In December 2013 the District issued \$5,130,000 in Full Faith and Credit Project and Refunding Obligations, Series 2013 with interest rates from 2.00% to 5.00%. Net proceeds of \$5,264,279 (including a \$236,798 premium and after payment of \$102,518 in underwriting discount and other issuance costs) were used to refund the 2007 Full Faith and Credit Obligation in the amount of \$3,910,002, together with interest in the amount of \$21,610. The remaining net proceeds of \$1,332,667 were deposited in the Capital Projects fund and used to purchase eight portable classrooms as well as to acquire other capital assets. At June 30, 2023, the outstanding balance on the obligation was 3,220,000.

Bus Loans

In August and September 2022, the District entered into four separate loans with a total value of \$474,564 and interest rates of 3.50% with Western Financial. The proceeds were used to finance the purchase of three school buses. At June 30, 2023, the outstanding balance on the loans was \$311,811.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 5 - Long term obligations (continued):

Transactions for the year ended June 30, 2023 are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Full Faith & Credit Obligation	\$ 3,440,000	\$ -	\$ (220,000)	\$ 3,220,000	\$ 230,000
PERS Bond	8,378,160	-	(398,160)	7,980,000	1,475,000
Bus Loans	-	474,564	(162,753)	311,811	153,228
Long-term debt, excluding other liabilities	<u>11,818,160</u>	<u>474,564</u>	<u>(780,913)</u>	<u>11,511,811</u>	<u>1,858,228</u>
Lease Liabilities	235,051	67,617	(104,152)	198,516	108,981
Software Based IT Contract Liabilities		135,982	(48,588)	87,394	50,500
Net Pension Liability	13,910,712	6,457,655	-	20,368,367	-
Net OPEB Obligations	<u>834,142</u>	<u>431,355</u>	<u>-</u>	<u>1,265,497</u>	<u>-</u>
<u>Total Long Term Obligations</u>	<u>\$ 26,798,065</u>	<u>\$ 7,567,173</u>	<u>\$ (933,653)</u>	<u>\$ 33,431,585</u>	<u>\$ 2,017,709</u>

The future maturities of long-term obligations outstanding as of June 30, 2023 are as follows:

	OSBA PERS Bonds		FFCO Bonds		Bus Loans		Lease Liabilities		Software Based IT Contracts	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023-24	\$ 1,475,000	\$ 452,230	\$ 230,000	\$ 150,563	\$ 153,228	\$ 10,913	\$ 108,980	\$ 4,470	\$ 50,500	\$ 1,804
2024-25	1,650,000	369,484	240,000	139,063	158,583	5,557	47,557	2,318	16,213	996
2025-26	1,840,000	275,764	250,000	127,063	-	-	13,507	1,493	16,900	309
2026-27	2,045,000	171,252	265,000	114,563	-	-	13,987	1,013	3,781	44
2027-2032	970,000	55,096	1,525,000	367,375	-	-	14,485	515	-	-
2032-2036	-	-	710,000	47,031	-	-	-	-	-	-
	<u>\$ 7,980,000</u>	<u>\$ 1,323,826</u>	<u>\$ 3,220,000</u>	<u>\$ 945,656</u>	<u>\$ 311,811</u>	<u>\$ 16,470</u>	<u>\$ 198,516</u>	<u>\$ 9,809</u>	<u>\$ 87,394</u>	<u>\$ 3,153</u>

Note 6 – Leases:

The District leases two copiers under two non-cancelable lease agreements. Payments under the first lease are required at \$5,195 per month and the second lease requires payments of \$3,875 per month. The leases terminates in October 2025.

The District leases a field line paint robot under a 72-month non-cancelable lease entered into on July 18, 2022. The lease requires annual payments of \$15,000 and terminates July 2028. The lease was capitalized at its net present value using the District’s estimated borrowing rate of 3.5%.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 7 – Subscription-Based Information Technology Arrangements (SBITA):

During the year ended June 30, 2023, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of the statement is to enhance the relevance and consistency of information about governments’ subscription software obligations.

The following subscription-based software contracts were included within scope of GASB 96:

Software	Subscription Term, Including Options	Discount Rate	Asset Balance, net of Accumulated Amortization	Liability Balance
Zoom Educational Software	8/27/2024	2.5%	\$ 27,714	\$ 14,209
Zoom Webinar 1000	8/27/2024	2.5%	13,996	7,171
Microsoft 365	7/7/2024	4.0%	26,601	13,567
AESOP Absence Management	7/31/2026	4.0%	50,306	12,275
ParentSquare	4/30/2024	4.0%	21,569	-
Meraki Camera Software	9/8/2027	4.8%	17,365	3,278
			<u>\$ 157,551</u>	<u>\$ 50,500</u>

Note 8 - Interfund transactions:

Funds are transferred from one fund to finance expenditures of other funds in accordance with the authority established for the individual fund. Transfers between funds during the fiscal year ended June 30, 2023 were as follows:

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General fund	\$ 300,000	\$ (870,000)
Local grant fund	-	(300,000)
Technology & equipment replacement	100,231	-
Textbook replacement	380,500	-
Bus replacement fund	9,906	-
FFCO debt service	379,363	-
Total	<u>\$ 1,170,000</u>	<u>\$ (1,170,000)</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 8 - Interfund transactions (continued):

When one fund has overdrawn its share of an internal investment pool, that fund reports an interfund liability to the fund that has been deemed to have lent the amount to the overdrawn fund. The fund deemed to have lent the amount should report an interfund receivable from the borrowing fund. This treatment is unaffected by whether the lending and borrowing funds are of the same or different fund types or categories. However, in the government-wide financial statements, these interfund accounts are eliminated as required for internal balances as established by the Governmental Accounting Standards Board (GASB) Statement 34. At June 30, 2023, The District had the following interfund receivables and payables:

<u>Fund</u>	<u>Due from</u>	<u>Due to</u>
General fund	\$ 2,111,834	\$
Federal programs	-	(1,777,811)
State grants	-	(323,010)
Total	<u>\$ 2,111,834</u>	<u>\$ (2,100,821)</u>

Note 9 - Pension plan:

General information about the pension plan

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

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

Benefits provided

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

Pension benefits - The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Monthly payments must be a minimum of \$200 per month or the member will receive a lump-sum payment of the actuarial equivalent of benefits to which he or she is entitled.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

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

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

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

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

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

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

2. OPSRP Defined Benefit Pension Program (OPSRP DB)

Pension benefits - The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

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

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death benefits - Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

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

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

3. OPSRP Individual Account Program (OPSRP IAP)

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

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

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

Recordkeeping - OPERS contracts with VOYA Financial to maintain IAP participant records.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

Employer contributions - PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2019. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on re-employed PERS retirees' salary as if they were an active member, excluding IAP (6 percent) contributions. Employer contributions for the year ended June 30, 2023 were \$2,646,362 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2023 were 13.34 percent for Tier One/Tier Two General Service Member, 10.23 percent for OPSRP Pension Program General Service Members.

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

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

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions - At June 30, 2023, the District reported a liability of \$20,368,367 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was .1330222 percent, which was an increase from its proportion of .11624732 percent at June 30, 2022.

For the year ended June 30, 2023, the District recognized pension expense of \$2,619,848.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 988,720	\$ 127,021
Changes of assumptions	3,195,907	29,198
Net difference between projected and actual earnings on investments	-	3,641,470
Changes in proportionate share	2,982,362	2,506,132
Differences between employer contributions and employer's proportionate share of system contributions	268,095	1,534,277
Total (prior to post-MD contributions)	<u>7,435,084</u>	<u>7,838,098</u>
Contributions subsequent to the MD	<u>2,117,540</u>	<u>-</u>
Net deferred outflow/(inflow) of resources	<u>\$ 9,552,624</u>	<u>\$ 7,838,098</u>

The District's contributions subsequent to the measurement date of \$2,117,540 are reported as deferred outflows of resources related to pensions and will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2023	\$	(171,496)
2024		(503,333)
2025		(1,713,116)
2026		1,807,863
2027		177,042
Total	\$	<u>(403,040)</u>

Actuarial assumptions - The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

Measurement date	June 30, 2022
Experience study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40%
Long-term expected rate of return	6.90%
Discount rate	6.90%
Projected salary increases	3.40%
Cost of living adjustments	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service
Mortality	Healthy retirees and beneficiaries Pub-2010 Healthy Retiree, sex-distant, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in valuation Active members Pub-2010 Employee, sex-distinct, generational with unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees Pub-2010 Disabled retiree, sex-distinct, generational with unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

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

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

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

Assumed Inflation - Mean 2.40%

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

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

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

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.

GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 9 - Pension plan (continued):

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

	<u>1% Decrease</u> <u>(5.90%)</u>	<u>Discount Rate</u> <u>(6.90%)</u>	<u>1% Increase</u> <u>(7.90%)</u>
District's proportionate share of system NPL/(A)	\$ 36,121,538	\$ 20,368,368	\$ 7,183,691

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

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

Note 10 - Post-employment benefits:

The District participates in two OPEB plans.

Subsidized Early Retirement Health Benefits (SERHB)

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

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 10 - Post-employment benefits (continued):

Employees covered by benefit terms - For the purpose of calculating the total OPEB liability, the July 1, 2021 actuarial valuation includes 355 active participants and 13 inactive participants.

Contributions - Retirees electing to remain on the District-sponsored health plans must pay the entire premium for that coverage in order to maintain coverage. However, while the District does not directly contribute to the cost of the premiums for these retirees, the premium itself does not represent the full cost of covering these retirees. Since they are older than the active population, retirees can be expected to generate higher medical claims and therefore higher premiums for the active population. This additional cost is called the “implicit rate subsidy”, and is required to be valued under GASB Statement 75.

Total SERHB liability (TOL) - The District’s TOL of \$1,265,478 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2021.

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

Actuarial Cost Method	Entry Age Normal
Inflation	2.40%
Salary Increases	3.40%
Discount Rate	3.54%
Withdrawal, retirement, and mortality rates	December 31, 2020 Oregon PERS valuation
Election and Lapse Rates	50% of eligible employees 60% of male members and 35% of females will elect spouse coverage 5% annual lapse rate

Changes in the SERHB liability were as follows:

	Increase/(Decrease) Total OPEB Liability
Balance as of June 30, 2022	\$ 1,291,274
Changes for the year:	
Service cost	183,627
Interest	30,601
Assumption changes or inputs	(122,999)
Benefit payments	<u>(117,025)</u>
Net changes in total liability	<u>(25,796)</u>
Balance as of June 30, 2023	\$ <u><u>1,265,478</u></u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 10 - Post-employment benefits (continued):

Sensitivity of the TOL to Changes in the Discount Rate - The following presents the TOL of the District, as well as what the TOL would be if it were calculated using a discount rate one percentage point lower (2.54%) or one percentage point higher (4.54%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability \$	1,349,929 \$	1,265,478 \$	1,186,473

Sensitivity of the TOL to changes in the healthcare cost trend rates - The following presents the TOL of the District as well as what the TOL would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.25% graded down to 4.25%) or one percentage point higher (5.25% graded up to 6.25%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability \$	1,142,947 \$	1,265,478 \$	1,410,237

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB - For the year ended June 30, 2023, The District recognized OPEB expense of \$133,402 related to SERHB. This is calculated by taking the total service and interest costs and adjusting them for changes in proportion or assumptions and inputs.

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

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 10 - Post-employment benefits (continued):

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

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

OPEB assets, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEBs - At June 30, 2023, the District reported an asset of \$370,623 for its proportion share of the net OPEB liability (NOL). The NOL was measured as of June 30, 2022, and the total OPEB liability used to calculate the NOL was determined by an actuarial valuation as of December 31, 2020 rolled forward to the measurement date. The District's proportion of the NOL was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2023, the District's proportion was 0.10430238%.

For the year ended June 30, 2023, the District recognized OPEB expense of \$8,255. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ -	\$ 295,849
Changes of assumptions	82,445	167,334
Net difference between projected and actual earnings on investments	-	28,265
Changes in proportionate share	105,797	-
Benefit payments	112,533	-
Total (prior to post-MD contributions)	<u>300,775</u>	<u>491,448</u>
Contributions subsequent to the MD	<u>2,571</u>	<u>-</u>
Net Deferred Outflow/(Inflow) of Resources	\$ <u><u>303,346</u></u>	\$ <u><u>491,448</u></u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 10 - Post-employment benefits (continued):

OPEB assets, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEBs (continued) - Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year				
Ending June 30,	RHIA	SERHB	Total	
2024	\$ 69,396	\$ (73,585)	\$ (4,189)	
2025	(2,575)	(67,582)	(70,157)	
2026	(17,836)	(66,338)	(84,174)	
2027	9,052	(56,121)	(47,069)	
Thereafter	-	(97,616)	(97,616)	
	<u>\$ 58,037</u>	<u>\$ (361,242)</u>	<u>\$ (303,205)</u>	

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 10 - Post-employment benefits (continued):

Actuarial methods and assumptions - Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown below are based on the 2020 Experience Study, which reviewed experience for the four-year period ended on December 31, 2020.

Valuation date	December 31, 2020
Measurement date	June 30, 2022
Experience study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40%
Long-term expected rate of return	6.90%
Discount rate	6.90%
Projected salary increases	3.40%
Cost of living Adjustments	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service
Mortality	<p>Healthy retirees and beneficiaries Pub-2010 Healthy Retiree, sex-distant, generational with Unisex, Social Security Data Scale, with job category adjustments and setbacks as described in valuation</p> <p>Active members Pub-2010 Employee, sex-distinct, generational with unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees Pub-2010 Disabled retiree, sex-distinct, generational with unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 10 - Post-employment benefits (continued):

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

Sensitivity of the District's proportionate share of the NOL to changes in the discount rate - The following presented the District's proportionate share of the NOL, as well as what the District's proportionate share of the NOL would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	(5.90%)	(6.90%)	(7.90%)
District's proportionate share of system NOL/(A)	\$ (334,036)	\$ (370,623)	\$ (401,987)

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

Note 11 – Risk management:

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

Note 12 -Commitments and contingencies:

A substantial portion of operating funding is received from the State of Oregon. State funding is determined through statewide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school 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.

Note 13 – Tax abatements:

Wasco County has authorized tax-exempt status for three qualified firms within the County: Hix The Dalles, Powder Pure, and Design, LLC. All properties are required to meet State and Federal funding requirements which include annual physical inspections and an annual audit of financial activity and programmatic compliance. The property tax exemption may be removed if the property is no longer eligible under the stated provisions of ORS 307.540 to 307.548. Section E of the renewal application requires the applicant to acknowledge compliance with the requirements annually. For the fiscal year ending June 30, 2023, the forgone property tax revenue is \$7,484,888.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Financial Statements

June 30, 2023

Note 14 - New accounting standards:

For the fiscal year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement addresses the accounting and financial reporting for non-cancelable information technology contracts which provide the District with a right to use a software vendor's assets. Assets are capitalized at the net present value of future payment obligations, with a related liability reported for payments due in the future.

Note 15 – 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.

Note 16 – Prior period adjustments:

During the current year, management identified errors in its previously issued financial statements:

- Amounts reported as property taxes receivable related to tax appeal reserves in the amount of \$324,300 were resolved during fiscal year 2020-21 and should not have been reported as an assets in the general fund balance sheet and statement of net position.
- Errors in the calculation of the deferred outflows and inflows for the Subsidized Early Retirement Health Benefits (SERHB), post-employment benefit plan were reversed, resulting in an error of \$404,088 in the statement of net position.
- In the prior year, the capital project fund was reported as combined with the general fund. Because the fund was legally budgeted and its activity meets the reporting definition for a capital project fund, the fund has been reported in the other aggregate fund information column of the fund financial statements in the current year.

The impact of these corrections on beginning fund balance and net position is as follows:

	<u>General Fund</u>	<u>Other Aggregate Funds</u>	<u>Net Position</u>
Fund balance and net position, as previously reported	\$ 1,823,540	\$ 1,000,863	\$ (4,769,122)
Correction in error reporting OPEB deferred inflows as deferred outflows	-	-	(404,088)
Correction in reporting for taxes receivable for accounts which had been resolved in a prior fiscal year	(324,300)	-	(324,300)
Reclassification of capital project fund, in prior year was combined with the general fund, current year reporting reflects its categorization as a capital project fund.	<u>(24,157)</u>	<u>24,157</u>	<u>-</u>
Fund balance and net position, as restated	<u>\$ 1,475,083</u>	<u>\$ 1,025,020</u>	<u>\$ (5,497,510)</u>

REQUIRED SUPPLEMENTARY INFORMATION

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual –
Budgetary Basis - General Fund
Year Ended June 30, 2023

	BUDGETED AMOUNTS		Actual Amounts Budgetary Basis	Budget to GAAP Differences	Actual	Variance
	Original	Final				
<u>REVENUES:</u>						
Local sources	\$ 10,843,424	\$ 10,843,424	\$ 12,439,615	\$ -	\$ 12,439,615	\$ 1,596,191
Intermediate sources	226,100	226,100	131,793	-	131,793	(94,307)
State sources	24,818,633	24,818,633	21,587,188	-	21,587,188	(3,231,445)
Federal sources	137,854	137,854	218,993	-	218,993	81,139
<u>TOTAL REVENUES</u>	<u>36,026,011</u>	<u>36,026,011</u>	<u>34,377,589</u>	<u>-</u>	<u>34,377,589</u>	<u>(1,648,422)</u>
<u>EXPENDITURES:</u>						
Current:						
Instruction	21,596,297	21,596,297	20,382,523	95,617	20,286,906	1,213,774
Support services	14,589,358	14,589,358	14,177,437	(117,923)	14,295,360	411,921
Capital outlay	-	-	-	(95,617)	95,617	-
<u>TOTAL EXPENDITURES</u>	<u>36,185,655</u>	<u>36,185,655</u>	<u>34,559,960</u>	<u>(117,923)</u>	<u>34,677,883</u>	<u>1,625,695</u>
Excess of revenues over (under) expenditures	(159,644)	(159,644)	(182,371)	117,923	(300,294)	(22,727)
<u>OTHER FINANCING SOURCES</u>						
<u>AND (USES):</u>						
Lease proceeds	-	-	-	67,617	67,617	-
Information technology contract proceeds	-	-	-	50,306	50,306	-
Transfers from other funds	175,000	175,000	300,000	-	300,000	(125,000)
Transfers to other funds	(870,000)	(870,000)	(870,000)	-	(870,000)	-
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>(695,000)</u>	<u>(695,000)</u>	<u>(570,000)</u>	<u>117,923</u>	<u>(452,077)</u>	<u>(125,000)</u>
Net changes in fund balance	(854,644)	(854,644)	(752,371)	235,846	(752,371)	(147,727)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>1,356,408</u>	<u>1,356,408</u>	<u>774,169</u>	<u>-</u>	<u>774,169</u>	<u>(582,239)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 501,764</u>	<u>\$ 501,764</u>	<u>\$ 21,798</u>	<u>\$ 235,846</u>	<u>\$ 21,798</u>	<u>\$ (479,966)</u>

The footnotes are an integral part of the financial statements

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual –
Budgetary Basis - Federal Programs Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>			Budget to GAAP Differences	Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>			
<u>REVENUES:</u>						
Federal sources	\$ 9,218,551	\$ 9,218,551	\$ 7,628,017	\$ -	\$ 7,628,017	\$ (1,590,534)
<u>TOTAL REVENUES</u>	<u>9,218,551</u>	<u>9,218,551</u>	<u>7,628,017</u>	<u>-</u>	<u>7,628,017</u>	<u>(1,590,534)</u>
<u>EXPENDITURES:</u>						
Current:						
Instruction	3,722,792	5,322,792	5,412,234		5,412,234	(89,442)
Support services	912,396	1,812,396	2,038,162		2,038,162	(225,766)
Enterprise and community services	21,075	81,075	65,093	37,635	27,458	15,982
Capital outlay	66,757	126,757	111,828	(55,000)	166,828	14,929
<u>TOTAL EXPENDITURES</u>	<u>4,723,020</u>	<u>7,343,020</u>	<u>7,627,317</u>	<u>(17,365)</u>	<u>7,644,682</u>	<u>(284,297)</u>
<u>OTHER FINANCING SOURCES AND USES</u>						
Information technology contract proceeds	-	-	-	(17,365)	17,365	-
Excess of revenues over (under) expenditures	4,495,531	1,875,531	700	-	700	(1,874,831)
Net changes in fund balance	4,495,531	1,875,531	700	-	700	(1,874,831)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>39,546</u>	<u>-</u>	<u>39,546</u>	<u>39,546</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 4,495,531</u>	<u>\$ 1,875,531</u>	<u>\$ 40,246</u>	<u>\$ -</u>	<u>\$ 40,246</u>	<u>\$ (1,835,285)</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of the Proportionate Share of the Net Pension Liability
***For the Last Ten Fiscal Years**

Year Ended June 30,	(a) District's proportion of the net pension liability (asset)	(b) District's proportionate share of the net pension liability (asset)	(c) District's covered payroll	(b/c) District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.13302220% \$	20,368,368 \$	19,597,551	103.93%	84.50%
2022	0.11624732%	13,910,712	17,540,333	80.04%	75.80%
2021	0.13439729%	29,330,111	17,378,675	174.24%	80.20%
2020	0.14383832%	21,789,611	16,832,865	135.32%	82.10%
2019	0.13883269%	18,714,699	16,102,661	115.77%	83.10%
2018	0.14009676%	21,031,777	16,166,100	131.02%	80.50%
2017	0.13706537%	7,869,555	16,052,584	50.12%	91.90%
2016	0.15321665%	(3,472,984)	15,701,712	-23.89%	103.60%
2015	0.15321665%	7,818,870	14,536,610	53.79%	92.00%

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

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

Notes to schedule:

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Schedule of Required Pension Contributions

***For the Last Ten Fiscal Years**

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) District's covered payroll	(b/c) Contributions as a percent of covered payroll
2023	\$ 2,646,362	\$ 2,646,362	-	\$ \$ 24,313,390	10.88%
2022	2,117,540	2,117,540	-	19,597,551	12.07%
2021	2,459,398	2,459,398	-	17,540,333	14.02%
2020	2,216,981	2,216,981	-	17,378,675	12.76%
2019	3,254,653	3,254,653	-	16,832,865	19.34%
2018	1,530,887	1,530,887	-	16,102,661	9.51%
2017	2,837,483	2,837,483	-	16,166,100	17.55%
2016	2,877,819	2,877,819	-	16,052,584	17.93%
2015	1,595,365	1,595,365	-	15,701,712	10.16%
2014	1,546,046	1,546,046	-	14,536,610	10.64%

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Changes in SERHB OPEB Liability and Related Ratios

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 1,291,274	\$ 1,560,203	\$ 1,390,287	\$ 1,507,526	\$ 1,563,798	\$ 1,629,275
Changes for the year						
Service costs	183,627	193,122	167,447	129,013	126,927	132,038
Interest	30,601	36,896	52,122	59,883	56,734	47,651
Effect of economic/demographic gains or losses	-	(275,443)	-	(184,574)	-	-
Effect of assumption changes or inputs	(122,999)	(54,967)	88,592	58,479	(26,084)	(65,195)
Benefit payments	(117,025)	(168,537)	(138,245)	(180,040)	(213,849)	(179,971)
Net changes in total OPEB liability	(25,796)	(268,929)	169,916	(117,239)	(56,272)	(65,477)
Total OPEB liability - end of year	<u>\$ 1,265,478</u>	<u>\$ 1,291,274</u>	<u>\$ 1,560,203</u>	<u>\$ 1,390,287</u>	<u>\$ 1,507,526</u>	<u>\$ 1,563,798</u>
District's covered-employee payroll	\$ 24,313,390	\$ 19,597,551	\$ 17,540,333	\$ 17,378,425	\$ 16,832,928	\$ 16,102,661
Total OPEB Liability as a percentage of covered	5.20%	6.59%	8.89%	8.00%	8.96%	9.71%

NOTES TO SCHEDULE

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of the Proportionate Share of the Net OPEB Asset and Liability
Oregon Public Employees Retirement System OPEB Plan
For the Last Ten Fiscal Years

Year Ended June 30,	(a) District's proportion of the net OPEB liability (asset)	(b) District's proportionate share of the net OPEB liability (asset)	(c) District's covered payroll	(b/c) District's proportionate share of the net OPEB liability (asset) as a percentage of its covered	Plan fiduciary net position as a percentage of the total OPEB liability
2023	0.10430238% \$	(370,623) \$	19,597,551	(1.89%)	194.60%
2022	0.13311933%	(457,133)	17,540,333	(2.33%)	183.90%
2021	0.25571022%	(521,036)	17,378,675	(3.00%)	150.10%
2020	0.14411287%	(278,478)	16,832,865	(1.65%)	144.40%
2019	0.14229134%	(158,836)	16,102,661	(0.99%)	124.00%
2018	0.13505040%	(56,362)	16,166,100	(0.35%)	108.90%
2017	0.14964288%	40,637	16,052,584	0.25%	94.20%

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Schedule of the District's Contributions
Oregon Public Employees Retirement System OPEB Plan
For the Last Ten Fiscal Years**

<u>Year Ended June 30,</u>	<u>(a) Statutorily required contribution</u>	<u>(b) Contributions in relation to the statutorily required contribution</u>	<u>(a-b) Contribution deficiency (excess)</u>	<u>(c) Districts covered payroll</u>	<u>(b/c) Contributions as a percent of covered payroll</u>
2023	\$ 1,323	\$ 1,323	-	24,313,390	0.01%
2022	3,945	3,945	-	19,597,551	0.02%
2021	16,262	16,262	-	17,540,333	0.09%
2020	71,502	71,502	-	17,378,675	0.41%
2019	68,297	68,297	-	16,832,865	0.41%
2018	67,236	67,236	-	16,102,661	0.42%
2017	66,723	66,723	-	16,166,100	0.41%

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

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

OTHER SUPPLEMENTARY INFORMATION

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Combining and Individual Financial Statements & Schedules
Nonmajor Governmental Funds

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

The funds meeting the above definition are as follows:

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

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

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

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

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

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

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

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

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

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

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Combining Balance Sheet - General Fund

June 30, 2023

	GENERAL FUND	TECHNOLOGY & EQUIPMENT REPLACEMENT FUND	TEXTBOOK REPLACEMENT FUND	BUS REPLACEMENT FUND	VEHICLE REPLACEMENT FUND	TOTAL GENERAL FUNDS
<u>ASSETS:</u>						
Cash and cash equivalents	\$ 724,736	\$ 43,368	\$ 283,345	\$ (61,424)	\$ 24,499	\$ 1,014,524
Investments	695,274	-	-	-	-	695,274
Property tax receivable	521,509	-	-	-	-	521,509
Due from other funds	2,111,834	-	-	-	-	2,111,834
Utilities clearing	62,254	-	-	-	-	62,254
Accounts receivable	689,165	-	-	94,520	-	783,685
Prepaid expenditures	247,525	-	-	-	-	247,525
Inventory	20,796	-	-	-	-	20,796
<u>TOTAL ASSETS</u>	<u>\$ 5,073,093</u>	<u>\$ 43,368</u>	<u>\$ 283,345</u>	<u>\$ 33,096</u>	<u>\$ 24,499</u>	<u>\$ 5,457,401</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES:</u>						
Accounts payable	\$ 128,501	\$ -	\$ 2,009	\$ -	\$ -	\$ 130,510
Accrued payroll and associated costs	4,512,843	-	-	-	-	4,512,843
<u>TOTAL LIABILITIES</u>	<u>4,641,344</u>	<u>-</u>	<u>2,009</u>	<u>-</u>	<u>-</u>	<u>4,643,353</u>
<u>Deferred inflows of resources:</u>						
Unavailable revenue	409,951	-	-	-	-	409,951
<u>Total deferred inflows of resources</u>	<u>409,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>409,951</u>
<u>FUND BALANCES:</u>						
Nonspendable	268,321	-	-	-	-	268,321
Assigned to:						
T&E Replacement	-	43,368	-	-	-	43,368
Textbook Replacement	-	-	281,336	-	-	281,336
Bus Replacement	-	-	-	33,096	-	33,096
Vehicle Replacement	-	-	-	-	24,499	24,499
Unassigned	(246,523)	-	-	-	-	(246,523)
<u>TOTAL FUND BALANCES</u>	<u>21,798</u>	<u>43,368</u>	<u>281,336</u>	<u>33,096</u>	<u>24,499</u>	<u>404,097</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 5,073,093</u>	<u>\$ 43,368</u>	<u>\$ 283,345</u>	<u>\$ 33,096</u>	<u>\$ 24,499</u>	<u>\$ 5,457,401</u>

Textb

5,457,401

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
General Fund
June 30, 2023

	GENERAL FUND	TECHNOLOGY & EQUIPMENT REPLACEMENT FUND	TEXTBOOK REPLACEMENT FUND	BUS REPLACEMENT FUND	VEHICLE REPLACEMENT FUND	TOTAL GENERAL FUNDS	
<u>REVENUES:</u>							
Property taxes	\$ 11,591,104	\$ -	\$ -	\$ -	\$ -	\$ 11,591,104	local
Other taxes	60,603	-	-	-	-	60,603	local
Federal grants	218,993	-	-	-	-	218,993	federal
State school fund	21,205,637	-	-	135,245	-	21,340,882	state
Common school funds	381,551	-	-	-	-	381,551	state
County school funds	39,465	-	-	164,141	-	203,606	interm
Intermediate sources	92,328	-	-	-	-	92,328	interm
Other local sources	481,443	-	-	241,898	-	723,341	local
Charges for services	54,332	-	-	-	-	54,332	local
Miscellaneous	132,018	-	-	-	-	132,018	local
Earnings on investments	120,115	-	5,772	874	754	127,515	local
<u>TOTAL REVENUES</u>	34,377,589	-	5,772	542,158	754	34,926,273	34,926,273
<u>EXPENDITURES:</u>							
Current							
Instruction	20,286,906	-	538,495	-	-	20,825,401	
Support services	14,295,360	169,699	-	-	-	14,465,059	
Capital outlay	95,617	-	-	446,634	43,585	585,836	
Debt service	-	-	-	164,141	-	164,141	
<u>TOTAL EXPENDITURES</u>	34,677,883	169,699	538,495	610,775	43,585	36,040,437	36,040,437
Excess of revenues over (under) expenditures	(300,294)	(169,699)	(532,723)	(68,617)	(42,831)	(1,114,164)	(1,114,164)
<u>OTHER FINANCING SOURCES</u>							
<u>AND (USES):</u>							
Lease proceeds	67,617	-	-	-	-	67,617	
Information technology contract proceeds	50,306	-	-	-	-	50,306	
Sale of fixed assets	-	-	-	2,687	1,931	4,618	
Transfers to other funds	(870,000)	-	-	-	-	(870,000)	
Transfers from other funds	300,000	100,231	380,500	9,906	-	790,637	
<u>TOTAL OTHER FINANCING SOURCES</u>							
<u>AND USES</u>	(452,077)	100,231	380,500	12,593	1,931	43,178	43,178
Net changes in fund balance	(752,371)	(69,468)	(152,223)	(56,024)	(40,900)	(1,070,986)	(1,070,986)
<u>FUND BALANCE - BEGINNING</u>							
<u>OF YEAR, AS PREVIOUSLY STATED</u>	1,122,626	112,836	433,559	89,120	65,399	1,823,540	

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Combining Balance Sheet - Non-Major Funds

June 30, 2023

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECT FUND</u>	<u>TOTAL NON-MAJOR FUNDS</u>
<u>ASSETS:</u>				
Cash and cash equivalents	\$ 1,239,913	\$ 15,655	\$ 78,123	\$ 1,333,691
Accounts receivable	598,536	-	-	598,536
Inventory	15,135	-	-	15,135
<u>TOTAL ASSETS</u>	<u>\$ 1,853,584</u>	<u>\$ 15,655</u>	<u>\$ 78,123</u>	<u>\$ 1,947,362</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 81,652	\$ -	\$ -	\$ 81,652
Due to general fund	334,023	-	-	334,023
<u>Total liabilities</u>	<u>415,675</u>	<u>-</u>	<u>-</u>	<u>415,675</u>
<u>Deferred inflows of resources</u>				
Unavailable revenue - grants	107,439	-	-	107,439
<u>Total deferred inflows of resources</u>	<u>107,439</u>	<u>-</u>	<u>-</u>	<u>107,439</u>
<u>Fund Balances:</u>				
Nonspendable	15,135	-	-	15,135
Restricted for:				
State programs	77,036	-	-	77,036
Food service	219,320	-	-	219,320
Local grants	-	-	-	-
Voc ed programs	63,583	-	-	63,583
Enterprise zone	206,895	-	-	206,895
Debt service	-	15,655	-	15,655
Capital projects	-	-	78,123	78,123
Committed to:				
Student body	375,705	-	-	375,705
Unassigned	372,796	-	-	372,796
<u>Total fund balances</u>	<u>1,330,470</u>	<u>15,655</u>	<u>78,123</u>	<u>1,424,248</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>\$ 1,853,584</u>	<u>\$ 15,655</u>	<u>\$ 78,123</u>	<u>\$ 1,947,362</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Non-Major Funds
Year Ended June 30, 2023**

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECT FUND</u>	<u>TOTAL NON-MAJOR FUNDS</u>
<u>REVENUES:</u>				
Federal sources	\$ 1,332,757	\$ -	\$ -	\$ 1,332,757
State sources	4,396,984	-	-	4,396,984
Enterprise zone	240,000	1,837,132	-	2,077,132
Construction excise tax	-	-	18,490	18,490
Local sources	339,244	-	35,475	374,719
Charges for services	4,400	-	-	4,400
County school fund	910,655	-	-	910,655
Interest	3,389	-	-	3,389
<u>TOTAL REVENUES</u>	<u>7,227,429</u>	<u>1,837,132</u>	<u>53,965</u>	<u>9,118,526</u>
<u>EXPENDITURES:</u>				
Current				
Instruction	2,986,931	-	-	2,986,931
Support services	1,676,071	-	-	1,676,071
Enterprise and community Services	1,913,935	-	-	1,913,935
Facilities acquisition/construction	2,900	-	-	2,900
Capital outlay	68,047	-	-	68,047
Debt service	-	2,216,592	-	2,216,592
<u>TOTAL EXPENDITURES</u>	<u>6,647,884</u>	<u>2,216,592</u>	<u>-</u>	<u>8,864,476</u>
Excess of revenues over (under) expenditures	<u>579,545</u>	<u>(379,460)</u>	<u>53,965</u>	<u>254,050</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Sale of fixed assets	65,815	-	-	65,815
Transfers from other funds	-	379,363	-	379,363
Transfers to other funds	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>(234,185)</u>	<u>379,363</u>	<u>-</u>	<u>145,178</u>
Net changes in fund balance	345,360	(97)	53,965	399,228
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>985,110</u>	<u>15,752</u>	<u>24,158</u>	<u>1,025,020</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 1,330,470</u>	<u>\$ 15,655</u>	<u>\$ 78,123</u>	<u>\$ 1,424,248</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Combining Balance Sheet
Special Revenue Funds
Year Ended June 30, 2023**

	STATE GRANT FUND	LOCAL GRANT FUND	VOC ED FUND	ENTERPRISE ZONE FUND	FOOD SERVICE FUND	STUDENT BODY FUND	TOTAL SPECIAL REVENUE FUNDS
<u>ASSETS:</u>							
Cash and cash equivalents	\$ -	\$ 320,443	\$ 63,583	\$ 206,895	\$ 273,287	\$ 375,705	\$ 1,239,913
Accounts receivable	537,565	60,971	-	-	-	-	598,536
Inventory	-	-	-	-	15,135	-	15,135
<u>TOTAL ASSETS</u>	<u>\$ 537,565</u>	<u>\$ 381,414</u>	<u>\$ 63,583</u>	<u>\$ 206,895</u>	<u>\$ 288,422</u>	<u>\$ 375,705</u>	<u>\$ 1,853,584</u>
<u>LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>							
<u>LIABILITIES:</u>							
Accounts payable	\$ 46,281	\$ 613	\$ -	\$ -	\$ 34,758	\$ -	\$ 81,652
Due to general fund	323,010	8,005	-	-	3,008.0	-	334,023
<u>TOTAL LIABILITIES</u>	<u>369,291</u>	<u>8,618</u>	<u>-</u>	<u>-</u>	<u>37,766</u>	<u>-</u>	<u>415,675</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>							
Unavailable revenue - grants	91,238	-	-	-	16,201	-	107,439
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>91,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,201</u>	<u>-</u>	<u>107,439</u>
<u>FUND BALANCES:</u>							
Nonspendable	-	-	-	-	15,135	-	15,135
Restricted for:							
Federal programs	-	-	-	-	-	-	-
State programs	77,036	-	-	-	-	-	77,036
Food service	-	-	-	-	219,320	-	219,320
Local grants	-	-	-	-	-	-	-
Voc ed programs	-	-	63,583	-	-	-	63,583
Enterprise zone	-	-	-	206,895	-	-	206,895
Committed for:							
Student body	-	-	-	-	-	375,705	375,705
Unassigned	-	372,796	-	-	-	-	372,796
<u>TOTAL FUND BALANCES</u>	<u>77,036</u>	<u>372,796</u>	<u>63,583</u>	<u>206,895</u>	<u>234,455</u>	<u>375,705</u>	<u>1,330,470</u>
<u>TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>\$ 537,565</u>	<u>\$ 381,414</u>	<u>\$ 63,583</u>	<u>\$ 206,895</u>	<u>\$ 288,422</u>	<u>\$ 375,705</u>	<u>\$ 1,853,584</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Special Revenue
Year Ended June 30, 2023**

	STATE PROGRAMS FUND	LOCAL GRANT FUND	VOC ED FUND	ENTERPRISE ZONE FUND	FOOD SERVICE FUND	STUDENT BODY FUNDS	TOTAL SPECIAL REVENUE FUNDS
REVENUES:							
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ 1,332,757	\$ -	\$ 1,332,757
State sources	4,242,806	-	-	-	154,178	-	4,396,984
Enterprise zone	-	-	-	240,000	-	-	240,000
Local sources	-	4,078	-	-	11,628	323,538	339,244
Charges for services	-	-	-	-	4,400	-	4,400
County school fund	-	910,655	-	-	-	-	910,655
Interest	-	-	712	-	2,640	37	3,389
TOTAL REVENUES	4,242,806	914,733	712	240,000	1,505,603	323,575	7,227,429
EXPENDITURES:							
Current							
Instruction	2,605,680	9,696	48,849	14,905	-	307,801	2,986,931
Support services	1,573,692	58,859	-	41,528	-	1,992	1,676,071
Community services	57,604	294,525	-	-	1,561,806	-	1,913,935
Facilities acquisition/construction	2,900	-	-	-	-	-	2,900
Capital outlay	-	-	-	68,047	-	-	68,047
TOTAL EXPENDITURES	4,239,876	363,080	48,849	124,480	1,561,806	309,793	6,647,884
Excess of revenues over (under) expenditures	2,930	551,653	(48,137)	115,520	(56,203)	13,782	579,545
OTHER FINANCING SOURCES							
AND (USES):							
Sale of fixed assets	-	-	65,815	-	-	-	65,815
Transfers to other funds	-	(300,000)	-	-	-	-	(300,000)
TOTAL OTHER FINANCING SOURCES	-	(300,000)	65,815	-	-	-	(234,185)
AND USES	-	(300,000)	65,815	-	-	-	(234,185)
Net changes in fund balance	2,929	251,653	17,678	115,520	(56,203)	13,782	345,360
FUND BALANCE - BEGINNING							
OF YEAR	74,106	121,143	45,905	91,375	290,658	361,923	985,110
FUND BALANCE - END OF YEAR	\$ 77,036	\$ 372,796	\$ 63,583	\$ 206,895	\$ 234,455	\$ 375,705	\$ 1,330,470

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
State Grant Programs
Year Ended June 30, 2023

	BUDGETED AMOUNTS		Actual	Variance
	Original	Final		
<u>REVENUES:</u>				
State sources	\$ 5,253,539	\$ 5,253,539	\$ 4,242,806	\$ (1,010,733)
<u>TOTAL REVENUES</u>	5,253,539	5,253,539	4,242,806	(1,010,733)
<u>EXPENDITURES:</u>				
Current:				
Instruction	3,108,881	3,048,881	2,605,680	443,201
Support services	2,029,658	2,029,658	1,573,692	455,966
Enterprise and community services	15,000	70,000	57,604	12,396
Capital outlay	-	5,000	2,900	2,100
<u>TOTAL EXPENDITURES</u>	5,153,539	5,153,539	4,239,876	913,663
Excess of revenues over (under) expenditures	100,000	100,000	2,930	(97,070)
Net changes in fund balance	100,000	100,000	2,930	(97,070)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	-	-	74,106	74,106
<u>FUND BALANCE - END OF YEAR</u>	\$ 100,000	\$ 100,000	\$ 77,036	\$ (22,964)
			-	check

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Local Grant Programs
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 730,586	\$ 730,586	\$ 914,733	\$ (184,147)
<u>TOTAL REVENUES</u>	<u>730,586</u>	<u>730,586</u>	<u>914,733</u>	<u>(184,147)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	53,300	53,300	9,696	43,604
Support services	43,045	78,045	58,859	19,186
Enterprise and community services	634,241	596,241	294,525	301,716
<u>TOTAL EXPENDITURES</u>	<u>730,586</u>	<u>727,586</u>	<u>363,080</u>	<u>364,506</u>
Excess of revenues over (under) expenditures	-	3,000	551,653	180,359
<u>OTHER FINANCING SOURCES</u>				
<u>AND (USES):</u>				
Transfers to other funds	-	(3,000)	(300,000)	(297,000)
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>-</u>	<u>(3,000)</u>	<u>(300,000)</u>	<u>(297,000)</u>
<u>AND USES</u>	<u>-</u>	<u>(3,000)</u>	<u>(300,000)</u>	<u>(297,000)</u>
Net changes in fund balance	-	-	251,653	(116,641)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>121,143</u>	<u>121,143</u>	<u>121,143</u>	<u>-</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 121,143</u>	<u>\$ 121,143</u>	<u>\$ 372,796</u>	<u>\$ 251,653</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Vocational Education Programs
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 131	\$ 131	\$ 712	\$ 581
<u>TOTAL REVENUES</u>	<u>131</u>	<u>131</u>	<u>712</u>	<u>581</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	46,009	49,009	48,849	160
<u>TOTAL EXPENDITURES</u>	<u>46,009</u>	<u>49,009</u>	<u>48,849</u>	<u>160</u>
Excess of revenues over (under) expenditures	<u>(45,878)</u>	<u>(48,878)</u>	<u>(48,137)</u>	<u>741</u>
<u>OTHER FINANCING SOURCES</u>				
<u>AND (USES):</u>				
Transfers to other funds	-	3,000	65,815	62,815
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>-</u>	<u>3,000</u>	<u>65,815</u>	<u>62,815</u>
<u>AND USES</u>	<u>-</u>	<u>3,000</u>	<u>65,815</u>	<u>62,815</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Enterprise Zone Project
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Enterprise zone	\$ 240,000	\$ 240,000	\$ 240,000	\$ -
<u>TOTAL REVENUES</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>-</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	-	-	14,905	(14,905)
Support services	442,000	382,000	41,528	340,472
Capital outlay	-	60,000	68,047	(8,047)
<u>TOTAL EXPENDITURES</u>	<u>442,000</u>	<u>442,000</u>	<u>124,480</u>	<u>317,520</u>
Excess of revenues over (under) expenditures	<u>(202,000)</u>	<u>(202,000)</u>	<u>115,520</u>	<u>317,520</u>
Net changes in fund balance	(202,000)	(202,000)	115,520	317,520
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>202,000</u>	<u>202,000</u>	<u>91,375</u>	<u>(110,625)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,895</u>	<u>\$ 206,895</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Food Service Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 93,500	\$ 93,500	\$ 18,668	\$ (74,832)
State sources	49,500	49,500	154,178	104,678
Federal sources	<u>1,248,112</u>	<u>1,248,112</u>	<u>1,332,757</u>	<u>84,645</u>
<u>TOTAL REVENUES</u>	<u>1,391,112</u>	<u>1,391,112</u>	<u>1,505,603</u>	<u>114,491</u>
<u>EXPENDITURES:</u>				
Current:				
Enterprise and community services	<u>1,512,823</u>	<u>1,512,823</u>	<u>1,561,806</u>	<u>(48,983)</u>
<u>TOTAL EXPENDITURES</u>	<u>1,512,823</u>	<u>1,512,823</u>	<u>1,561,806</u>	<u>(48,983)</u>
Excess of revenues over (under) expenditures	<u>(121,711)</u>	<u>(121,711)</u>	<u>(56,203)</u>	<u>65,508</u>
Net changes in fund balance	(121,711)	(121,711)	(56,203)	65,508
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>121,711</u>	<u>121,711</u>	<u>290,658</u>	<u>168,947</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 234,455</u>	<u>\$ 234,455</u>

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NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Student Body Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 111,231	\$ 111,231	\$ 323,575	\$ 212,344
<u>TOTAL REVENUES</u>	<u>111,231</u>	<u>111,231</u>	<u>323,575</u>	<u>212,344</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	285,000	280,000	307,801	(27,801)
Support services	1,250	6,250	1,992	4,258
<u>TOTAL EXPENDITURES</u>	<u>286,250</u>	<u>286,250</u>	<u>309,793</u>	<u>(23,543)</u>
Excess of revenues over (under) expenditures	<u>(175,019)</u>	<u>(175,019)</u>	<u>13,782</u>	<u>188,801</u>
Net changes in fund balance	(175,019)	(175,019)	13,782	188,801
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>404,250</u>	<u>404,250</u>	<u>361,923</u>	<u>(42,327)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 229,231</u>	<u>\$ 229,231</u>	<u>\$ 375,705</u>	<u>\$ 146,474</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Technology & Equipment Replacement Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>EXPENDITURES:</u>				
Current:				
Support services	\$ 176,031	\$ 176,031	\$ 169,699	\$ 6,332
<u>TOTAL EXPENDITURES</u>	<u>176,031</u>	<u>176,031</u>	<u>169,699</u>	<u>6,332</u>
Excess of revenues over (under) expenditures	<u>(176,031)</u>	<u>(176,031)</u>	<u>(169,699)</u>	<u>6,332</u>
<u>OTHER FINANCING SOURCES</u> <u>AND (USES):</u>				
Transfers from other funds	<u>100,231</u>	<u>100,231</u>	<u>100,231</u>	<u>-</u>
<u>TOTAL OTHER FINANCING SOURCES</u> <u>AND USES</u>	<u>100,231</u>	<u>100,231</u>	<u>100,231</u>	<u>-</u>
Net changes in fund balance	<u>(75,800)</u>	<u>(75,800)</u>	<u>(69,468)</u>	<u>6,332</u>
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>75,800</u>	<u>75,800</u>	<u>112,836</u>	<u>37,036</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,368</u>	<u>\$ 43,368</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Textbook Replacement Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 1,780	\$ 1,780	\$ 5,772	\$ 3,992
<u>TOTAL REVENUES</u>	<u>1,780</u>	<u>1,780</u>	<u>5,772</u>	<u>3,992</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	755,000	755,000	538,495	216,505
<u>TOTAL EXPENDITURES</u>	<u>755,000</u>	<u>755,000</u>	<u>538,495</u>	<u>216,505</u>
Excess of revenues over (under) expenditures	<u>(753,220)</u>	<u>(753,220)</u>	<u>(532,723)</u>	<u>220,497</u>
<u>OTHER FINANCING SOURCES</u> <u>AND (USES):</u>				
Transfers from other funds	380,500	380,500	380,500	-
<u>TOTAL OTHER FINANCING SOURCES</u> <u>AND USES</u>	<u>380,500</u>	<u>380,500</u>	<u>380,500</u>	<u>-</u>
Net changes in fund balance	(372,720)	(372,720)	(152,223)	220,497
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>753,600</u>	<u>753,600</u>	<u>433,559</u>	<u>(320,041)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 380,880</u>	<u>\$ 380,880</u>	<u>\$ 281,336</u>	<u>\$ (99,544)</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Bus Replacement Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>			Budget to GAAP Differences	Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>			
<u>REVENUES:</u>						
Local sources	\$ 388,582	\$ 388,582	\$ 242,772	\$ -	\$ 242,772	\$ (145,810)
Intermediate sources	163,568	163,568	164,141	-	164,141	573
State sources	104,200	104,200	135,245	-	135,245	31,045
<u>TOTAL REVENUES</u>	<u>656,350</u>	<u>656,350</u>	<u>542,158</u>	<u>-</u>	<u>542,158</u>	<u>(114,192)</u>
<u>EXPENDITURES:</u>						
Current:						
Support services	591,718	590,718	446,634	446,634	-	144,084
Capital outlay	-	-	-	(446,634)	446,634	-
Debt service	163,568	164,568	164,141	-	164,141	427
<u>TOTAL EXPENDITURES</u>	<u>755,286</u>	<u>755,286</u>	<u>610,775</u>	<u>-</u>	<u>610,775</u>	<u>144,511</u>
Excess of revenues over (under) expenditures	<u>(98,936)</u>	<u>(98,936)</u>	<u>(68,617)</u>	<u>-</u>	<u>(68,617)</u>	<u>30,319</u>
<u>OTHER FINANCING SOURCES AND (USES):</u>						
Sale of fixed assets	-	-	2,687	-	2,687	2,687
Transfers from other funds	9,906	9,906	9,906	-	9,906	-
<u>TOTAL OTHER FINANCING SOURCES AND USES</u>	<u>9,906</u>	<u>9,906</u>	<u>12,593</u>	<u>-</u>	<u>12,593</u>	<u>2,687</u>
Net changes in fund balance	(89,030)	(89,030)	(56,024)	-	(56,024)	33,006
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>89,030</u>	<u>89,030</u>	<u>89,120</u>	<u>-</u>	<u>89,120</u>	<u>90</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,096</u>	<u>\$ -</u>	<u>\$ 33,096</u>	<u>\$ 33,096</u>

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NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
Vehicle Replacement Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		Actual Amounts Budgetary Basis	Budget to GAAP Differences	Actual	Variance
	Original	Final				
<u>REVENUES:</u>						
Local sources	\$ 240	\$ 240	\$ 240	\$ -	\$ 754	\$ 514
<u>TOTAL REVENUES</u>	<u>240</u>	<u>240</u>	<u>240</u>	<u>-</u>	<u>754</u>	<u>514</u>
<u>EXPENDITURES:</u>						
Current:						
Support services	56,100	56,100	43,585	43,585	-	43,585
Capital outlay	-	-	-	(43,585)	43,585	(43,585)
<u>TOTAL EXPENDITURES</u>	<u>56,100</u>	<u>56,100</u>	<u>43,585</u>	<u>-</u>	<u>43,585</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(55,860)</u>	<u>(55,860)</u>	<u>(43,345)</u>	<u>-</u>	<u>(42,831)</u>	<u>514</u>
<u>OTHER FINANCING SOURCES</u>						
<u>AND (USES):</u>						
Sale of fixed assets	-	-	-	-	1,931	1,931
<u>TOTAL OTHER FINANCING SOURCES</u> <u>AND USES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,931</u>	<u>1,931</u>
Net changes in fund balance	(55,860)	(55,860)	(43,345)	-	(40,900)	2,445
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>55,860</u>	<u>55,860</u>	<u>55,860</u>	<u>-</u>	<u>65,399</u>	<u>9,539</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,515</u>	<u>\$ -</u>	<u>\$ 24,499</u>	<u>\$ 11,984</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Nonmajor Governmental Funds

Debt Service Funds

Year Ended June 30, 2023

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

Non-Major Funds

The PERS Bond Fund and FFCO Bond Funds were not major funds for the year ending June 30, 2023.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Combining Balance Sheet
Non-Major Debt Service Funds
June 30, 2023**

	<u>OSBA PERS</u>	<u>FULL FAITH &</u>	<u>TOTAL</u>
	<u>BONDS</u>	<u>CREDIT OBLIG</u>	<u>DEBT SERVICE</u>
			<u>FUNDS</u>
<u>ASSETS:</u>			
Cash and cash equivalents	\$ -	\$ 15,655	\$ 15,655
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 15,655</u>	<u>\$ 15,655</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>TOTAL LIABILITIES</u>	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>			
Restricted to:			
Debt Service	-	15,655	15,655
<u>TOTAL FUND BALANCES</u>	<u>-</u>	<u>15,655</u>	<u>15,655</u>
<u>TOTAL LIABILITIES AND</u>			
<u>FUND BALANCES</u>	<u>\$ -</u>	<u>\$ 15,655</u>	<u>\$ 15,655</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Combining Statement of Revenues, Expenditures

and Changes in Fund Balance

Non-Major Debt Service Funds

Year Ended June 30, 2023

	<u>OSBA PERS</u>	<u>FULL FAITH &</u>	<u>TOTAL</u>
	<u>BONDS</u>	<u>CREDIT OBLIG</u>	<u>DEBT SERVICE</u>
			<u>FUNDS</u>
<u>REVENUES:</u>			
Local revenue	\$ 1,837,132	\$ -	\$ 1,837,132
<u>TOTAL REVENUES</u>	<u>1,837,132</u>	<u>-</u>	<u>1,837,132</u>
<u>EXPENDITURES:</u>			
Debt service	1,837,230	379,362	2,216,592
<u>TOTAL EXPENDITURES</u>	<u>1,837,230</u>	<u>379,362</u>	<u>2,216,592</u>
Excess of revenues over (under) expenditures	<u>(98)</u>	<u>(379,362)</u>	<u>(379,460)</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers from other funds	-	379,363	379,363
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>-</u>	<u>379,363</u>	<u>379,363</u>
Net changes in fund balance	(98)	1	(97)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>98</u>	<u>15,654</u>	<u>15,752</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ 15,655</u>	<u>\$ 15,655</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
PERS Bond – Debt Service Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 1,837,230	\$ 1,837,230	\$ 1,837,132	\$ (98)
<u>TOTAL REVENUES</u>	<u>1,837,230</u>	<u>1,837,230</u>	<u>1,837,132</u>	<u>(98)</u>
<u>EXPENDITURES:</u>				
Debt service	1,837,230	1,837,230	1,837,230	-
<u>TOTAL EXPENDITURES</u>	<u>1,837,230</u>	<u>1,837,230</u>	<u>1,837,230</u>	<u>-</u>
Excess of revenues over (under) expenditures	-	-	(98)	(98)
Net changes in fund balance	-	-	(98)	(98)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>98</u>	<u>98</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – Budgetary Basis
FFCO – Debt Service Fund
Year Ended June 30, 2023

	<u>BUDGETED AMOUNTS</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<u>EXPENDITURES:</u>				
Debt service	\$ 379,363	\$ 379,363	\$ 379,362	\$ 1
<u>TOTAL EXPENDITURES</u>	<u>379,363</u>	<u>379,363</u>	<u>379,362</u>	<u>1</u>
Excess of revenues over (under) expenditures	(379,363)	(379,363)	(379,362)	(1)
<u>OTHER FINANCING SOURCES</u> <u>AND (USES):</u>				
Transfers from other funds	379,363	379,363	379,363	-
<u>TOTAL OTHER FINANCING SOURCES</u> <u>AND USES</u>	<u>379,363</u>	<u>379,363</u>	<u>379,363</u>	<u>-</u>
Net changes in fund balance	-	-	1	(1)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>15,654</u>	<u>15,654</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,655</u>	<u>\$ 15,655</u>

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Non-Major Funds
Capital Projects Fund**

Capital Project Funds: account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Non-Major Funds

Capital project fund was not a major fund for the year ending June 30, 2023.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Non-Major Funds
Capital Projects Fund
Year Ended June 30, 2023**

	<u>BUDGETED AMOUNTS</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES:</u>				
Local sources	\$ 151,000	\$ 151,000	\$ 53,965	\$ (97,035)
<u>TOTAL REVENUES</u>	<u>151,000</u>	<u>151,000</u>	<u>53,965</u>	<u>(97,035)</u>
<u>EXPENDITURES:</u>				
Current:				
Support services	91,000	91,000	-	91,000
Facilities acquisition & construction	60,000	60,000	-	60,000
<u>TOTAL EXPENDITURES</u>	<u>151,000</u>	<u>151,000</u>	<u>-</u>	<u>151,000</u>
Excess of revenues over (under) expenditures	-	-	53,965	53,965
Net changes in fund balance	-	-	53,965	53,965
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>24,158</u>	<u>24,158</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,123</u>	<u>\$ 78,123</u>

OTHER FINANCIAL SCHEDULES

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Oregon Department of Education

Form 3211C

Year Ended June 30, 2023

A. Energy Bill for Heating - All Funds:			<u>Objects 325, 326 and 327</u>
	Function 2540	\$	740,739
	Function 2550		8,671
B. Replacement of Equipment - General Fund:			<u>Object 542</u>
		\$	-

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Oregon Department of Education Schedules

Summary of Audit Revenue

Year Ended June 30, 2023

Revenue from Local Sources	100	200	300	400
1110 Taxes	11,622,863	-	-	-
1130 Construction Excise Tax	28,844	-	-	18,490
1210 Enterprise Zone	-	240,000	-	-
1510 Interest on Investments	127,515	3,389	-	-
1600 Food Service	-	4,400	-	-
1760 Fundraising	-	239,388	-	-
1910 Rentals	24,592	-	-	12,679
1920 Donations & Fundraisers	-	68,320	-	-
1960 Recovery of Expenditures	223,849	-	-	-
1970 Other Services	-	-	1,837,131	-
1980 Fees Charged to Grants	132,018	-	-	-
1990 Miscellaneous Revenue	621,560	31,536	-	22,796
Total Revenue from Local Sources	12,781,241	587,033	1,837,131	53,965
Revenue from Intermediate Sources	100	200	300	400
2101 County School Fund	39,465	-	-	-
2200 Grant Revenue	164,141	910,655	-	-
Total Revenue from Intermediate Sources	203,606	910,655	-	-
Revenue from State Sources	100	200	300	400
3101 Basic School Support	21,340,882	9,387	-	-
3103 Common School Fund	381,551	-	-	-
3299 Other State Grants	-	4,387,597	-	-
Total Revenue From State Sources	21,722,433	4,396,984	-	-
Revenue from Federal Sources	100	200	300	400
4300 Restricted Federal	-	35,468	-	-
4500 Federal thru State	39,600	8,850,264	-	-
4801 Federal Forest Fees	179,393	-	-	-
4910 Commodities Donated by USDA	-	75,042	-	-
Total Revenue from Federal Sources	218,993	8,960,774	-	-
Revenue from Other Sources	100	200	300	400
5200 Interfund Transfers	790,637	-	379,363	-
5300 Gain/Loss on Sale of Fixed Assets	4,618	65,815	-	-
5400 Resources - Beginning Fund Balance	-	-	-	-
Total Revenue from Other Sources	795,255	65,815	379,363	-
Grand Totals	35,721,528	14,921,261	2,216,494	53,965

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Oregon Department of Education Schedules
Summary of Audit Expenditures – General Fund
Year Ended June 30, 2023**

Object	100	200	300	400	500	600	700	Total
1000 INSTRUCTION								
1111 Elementary, K-3	3,728,533	1,740,070	55,842	565,891	84,117	3,627	-	6,178,080
1121 Middle School	1,796,186	858,867	18,490	162,577	-	6,557	-	2,842,677
1122 Middle School Co-curricular	101,594	36,928	12,700	35,612	-	665	-	187,499
1131 High School	2,643,702	1,212,005	35,387	191,952	-	2,804	-	4,085,850
1132 High School Co-curricular	550,318	141,035	115,734	131,065	-	28,708	-	966,860
1210 Talented and Gifted	114,642	59,151	610	3,080	-	5,954	-	183,437
1220 Restricted Programs for Students with Disabilities	163,934	119,891	4,340	5,461	-	-	-	293,626
1250 Special Education	1,638,479	968,294	-	5,329	-	-	-	2,612,102
1260 Learning Resource Center	-	-	-	1,780	-	-	-	1,780
1272 Title IA/D	-	-	2,134	41	-	-	-	2,175
1280 Alternative Education	97,080	45,962	2,283,084	48,750	-	1,896	-	2,476,772
1291 English Second Language Programs	590,377	344,421	-	-	-	-	-	934,798
1299 Tutoring	2,316	650	-	-	-	-	-	2,966
TOTAL INSTRUCTION	11,427,161	5,527,274	2,528,321	1,151,538	84,117	50,211	-	20,768,622
2000 SUPPORTING SERVICES								
2110 Attendance and Social Work	378,992	228,177	11,520	69,849	-	505	-	689,043
2120 Guidance Services	260,082	200,914	33,522	10,772	-	-	-	505,290
2130 Health Services	1,127	91	298,661	14,398	-	-	-	314,277
2140 Psychological Services	8,368	3,779	-	-	-	-	-	12,147
2150 Speech Pathology and Audiology Services	654,141	307,370	79,860	1,758	-	-	-	1,043,129
2160 Other Student Treatment Services	134,925	64,048	156	1,115	-	-	-	200,244
2190 Service Direction, Student Support Services	215,256	99,356	21,722	13,639	-	1,740	-	351,713
2210 Improvements of Instruction Services	-	-	18,750	-	-	-	-	18,750
2220 Education Media Services	208,209	136,538	142	35,141	-	590	-	380,620
2230 Assessment and Testing	10,444	7,395	-	-	-	-	-	17,839
2240 Instructional Staff Development	-	61,403	-	-	-	660	-	62,063
2310 Board of Education Services	-	-	124,446	2,110	-	387,446	-	514,002
2320 Executive Administration Services	391,055	154,880	3,999	28,895	-	3,877	-	582,706
2410 Office of the Principal Services	1,334,865	641,005	3,002	43,523	-	11,181	-	2,033,576
2510 Direcion of Busines Services	126,492	48,926	2,202	2,115	-	5,337	-	185,072
2520 Fiscal Services	222,323	110,250	10,327	101,059	-	9,251	-	453,210
2540 Operations of Plant Activities	1,471,774	876,212	1,826,865	50,127	55,085	1,730	-	4,281,793
2550 Student Transportation Services	922,244	606,534	32,017	238,533	446,634	40,219	-	2,286,181
2570 Internal Services	8,873	4,600	28,084	17,226	-	-	-	58,783
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	153,317	513	-	-	-	153,830
2640 Staff Services	254,102	100,971	22,683	48,905	-	12,855	-	439,516
2660 Technology Services	-	-	113,941	248,939	-	340	-	363,220
TOTAL SUPPORTING SERVICES	6,603,272	3,652,449	2,785,216	928,617	501,719	475,731	-	14,947,004
3000 COMMUNITY SERVICES								
3330 Community Services	-	-	-	-	-	164,141	-	164,141
TOTAL COMMUNITY SERVICES	-	-	-	-	-	164,141	-	164,141
OTHER USES EXPENDITURES								
5200 Transfers	-	-	-	-	-	-	870,000	870,000
TOTAL OTHER USES	-	-	-	-	-	-	870,000	870,000
GRAND TOTAL	18,030,433	9,179,723	5,313,537	2,080,155	585,836	690,083	870,000	36,749,767

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

**Oregon Department of Education Schedules
Summary of Audit Expenditures – Special Revenue Funds
Year Ended June 30, 2023**

Object	100	200	300	400	500	600	700	Total
1000 INSTRUCTION								
1111 Elementary, K-3	1,340,869	741,912	8,364	52,078	-	3,279	-	2,146,502
1121 Middle School	397,294	185,816	-	25,373	-	-	-	608,483
1122 Middle School Co-curricular				24,076	-	7,088	-	31,164
1131 High School	825,805	372,742	4,926	114,799	-	15,012	-	1,333,284
1132 High School Co-curricular	11,791	3,128	22,352	233,296	-	43,683	-	314,250
1220 Resertive Programs for Students with Disabilities	457,493	267,162	-	8,929	-	-	-	733,584
1250 Special Education	96,380	54,843	4,249	4,860	-	4,979	-	165,311
1260 Learning Resource Center	-	-	3,383	-	-	-	-	3,383
1272 Title IA/D	476,006	238,350	-	-	-	-	-	714,356
1280 Alternative Education	481,726	169,909	494,492	21,755	-	-	-	1,167,882
1291 English Second Language Programs	84,093	27,605	-	5,487	-	355	-	117,540
1294 Youth Corrections Education	202,480	80,222	338	10,971	-	2,130	-	296,141
1299 Tutoring	90,759	39,163	98,547	12,609	-	3,280	-	244,358
1400 Summer School Programs	276,218	68,643	123,572	34,969	-	2,160	-	505,562
TOTAL INSTRUCTION	4,740,914	2,249,495	760,223	549,202	-	81,966	-	8,381,800
2000 SUPPORTING SERVICES								
2110 Attendance and Social Work	380,660	143,958	678	25,905	-	3,762	-	554,963
2120 Guidance Services	664,180	314,722	2,465	21,874	-	1,260	-	1,004,501
2130 Health Services	-	-	72,339	23,238	-	-	-	95,577
2140 Psychological Services	94,504	31,899	-	-	-	-	-	126,403
2150 Speech Pathology and Adiology Services	8,871	4,129	-	-	-	-	-	13,000
2190 Service Direction, Student Support Services	47,837	31,974	-	-	-	1,818	-	81,629
2210 Improvements of Instruction Services	211,934	70,479	9,416	335	-	1,990	-	294,154
2230 Assessment and Testing	-	-	8,285	-	-	-	-	8,285
2240 Instructional Staff Development	2,083	463	37,817	2,502	-	48,334	-	91,199
2410 Office of the Principal Services	85,750	43,179	-	35,978	-	1,470	-	166,377
2490 Other Support Services- School Administration	210,493	93,624	-	-	-	119,337	-	423,454
2520 Fiscal Services	-	-	-	-	-	3,339	-	3,339
2540 Operations of Plant Activities	78,552	40,192	75,497	29,196	-	-	-	223,437
2550 Student Transportation Services	-	-	-	3,627	-	-	-	3,627
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	738	-	-	-	-	738
2640 Staff Services	-	-	8,707	27,023	-	31,199	-	66,929
2660 Technology Services	-	-	134,048	422,573	-	-	-	556,621
TOTAL SUPPORTING SERVICES	1,784,864	774,619	349,990	592,251	-	212,509	-	3,714,233
3000 COMMUNITY SERVICES								
3100 Food Services	514,011	348,616	597,202	114,419	55,000	15,532	-	1,644,780
3300 Community Services	126,085	73,348	36,285	75,086	-	29,796	300,000	640,600
TOTAL COMMUNITY SERVICES	126,085	73,348	633,487	189,505	-	29,796	300,000	2,285,380
4000 FACILITIES ACQUISITION								
4150 Building Acquisition, Construction, and Improvement Services	-	-	2,900	-	179,875	-	-	182,775
TOTAL FACILITIES ACQUISITION	-	-	2,900	-	179,875	-	-	182,775
OTHER USES EXPENDITURES								
5200 Transfers	-	-	-	-	-	-	-	-
TOTAL OTHER USES	-	-	-	-	-	-	-	-
GRAND TOTAL	6,651,863	3,097,462	1,746,600	1,330,958	179,875	324,271	300,000	14,564,188

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Oregon Department of Education Schedules

Summary of Audit Expenditures – Debt Service Funds

Year Ended June 30, 2023

	Object	100	200	300	400	500	600	700	Total
OTHER USES EXPENDITURES									
5110 Long Term Debt Service		-	-	-	-	-	2,216,592	-	2,216,592
TOTAL OTHER USES		-	-	-	-	-	2,216,592	-	2,216,592
GRAND TOTAL		-	-	-	-	-	2,216,592	-	2,216,592



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North Wasco County School District No. 21's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about District's compliance with the requirements of each major federal program as a whole.

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-003. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

However, as discussed below, we did identify certain deficiencies in internal control over compliance that

we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Brenda Bartlett, CPA
Sensiba, LLP
Bend, Oregon

January 30, 2024

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Wasco County School District No. 21 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise North Wasco County School District No. 21's (the District) basic financial statements and have issued our report thereon dated January 30, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as item 2023-003.

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

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

Purpose of This Report

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



Brenda Bartlett, CPA
Sensiba, LLP
Bend, Oregon

January 30, 2024

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ <u>PROGRAM TITLE</u>	ASSISTANCE LISTING <u>NUMBER</u>	SUB GRANT	Program or Award Amount <u>Expended</u>	Amount Provided to <u>Subrecipients</u>
<u>FEDERAL COMMUNICATIONS COMMISSION (FCC)</u>				
<u>DIRECT PAYMENTS:</u>				
Emergency Connectivity Funds	32.009		\$ 34,620	\$ -
<u>TOTAL FEDERAL COMMUNICATIONS COMMISSION (FCC)</u>			<u>34,620</u>	<u>-</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<u>DIRECT PAYMENTS:</u>				
Title VII Indian Education	84.060	S060A222369	<u>57,789</u>	<u>57,789</u>
<u>PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:</u>				
<u>Title I Grants</u>				
Title I-A	84.010	72575	741,094	-
Title I-D	84.010	66906	<u>71,640</u>	<u>-</u>
<u>Total Title I Grants</u>			<u>812,734</u>	<u>-</u>
Title ID Neglected/Delinquent	84.013	1622	14,566	-
<u>Title II Grants</u>				
Title II-A	84.367	58818	52,080	-
<u>Total Title II Grants</u>			<u>52,080</u>	<u>-</u>
<u>Title III Grants</u>				
Title III	84.365	67114	<u>64,826</u>	<u>-</u>
<u>Total Title III Grants</u>			<u>64,826</u>	<u>-</u>
Title IV-A	84.424	72969	63,950	-
<u>Education Stabilization Fund (COVID-19 Funding)</u>				
ESSER II - ARP HCY	84.425D	69377	14,918	-
ESSER II	84.425D	64643	533,457	102,654
ESSER II - JDEP	84.425D	64800	67	-
ESSER III	84.425D	64948	<u>5,017,805</u>	<u>15,660</u>
<u>Total Education Stabilization Fund</u>			\$ <u>5,566,247</u>	\$ <u>118,314</u>
<u>Special Education Cluster</u>				
IDEA Part B, § 611	84.027	74085	\$ 557,393	\$ -
IDEA Part B, § 611 ARP	84.027	68440	124,602	-
IDEA Part B, § 611 - JDEP	84.027	JDEP	5,104	-
IDEA Equipment & Supplies Grant	84.027	75358	6,422	-
IDEA Part B, § 619	84.173	69210	3,383	3,383
<u>PASSED THROUGH MULTNOMAH SCHOOL DISTRICT NO. 1:</u>				
Autism services contract	84.027	n/a	<u>39,600</u>	<u>-</u>
<u>Total Special Education Cluster</u>			<u>736,504</u>	<u>3,383</u>
<u>PASSED THROUGH COLUMBIA EDUCATION SERVICE DISTRICT:</u>				
Twenty-First Century Community Learning Centers	84.287	n/a	<u>263,602</u>	
<u>TOTAL U.S. DEPARTMENT OF EDUCATION</u>			<u>7,632,297</u>	<u>179,486</u>

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ <u>PROGRAM TITLE</u>	ASSISTANCE LISTING <u>NUMBER</u>	SUB <u>GRANT</u>	Program or Award Amount <u>Expended</u>	Amount Provided to <u>Subrecipients</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>PASSED THROUGH OREGON DEPARTMENT OF EDUCATION:</u>				
<u>Child Nutrition Cluster</u>				
School Breakfast	10.553		359,154	-
School Lunch	10.555		816,178	-
Commodity Value - NSLP	10.555		75,042	-
Summer Food Service	10.559		60,867	-
<u>Total Child Nutrition Cluster</u>			<u>1,311,241</u>	<u>-</u>
Child and Adult Care Food Program	10.558		21,516	-
<u>PASSED THROUGH WASCO COUNTY, OREGON:</u>				
Federal Forest Fees	10.665		179,393	-
<u>Total Federal Service Schools and Roads Cluster</u>			<u>179,393</u>	<u>-</u>
<u>TOTAL U.S. DEPARTMENT OF AGRICULTURE</u>			<u>1,512,150</u>	<u>-</u>
<u>TOTAL FEDERAL AWARDS</u>			\$ <u>9,179,067</u>	\$ <u>179,486</u>

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

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Notes to the Schedule of Federal Awards

Year Ended June 30, 2023

Note 1 – Basis of presentation:

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

Note 2 – Summary of significant accounting principles:

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

Note 3 – Indirect cost rates:

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, and instead uses the rate approved annually by Oregon Department of Education.

Note 4 – Subrecipients:

The District passed through \$61,172 of federal funding to Columbia Gorge Education Service District and \$118,314 of federal funding to Mosier Community School.

Note 5 – Non-cash awards:

The schedule of expenditures of federal awards includes amounts for food donations provided through the Child Nutrition Program through the State of Oregon. (CFDA #10.555 – Commodity Supplemental Food Program). The value of the food is determined by the grantor at \$75,042 and included in the total program value reported on the Schedule of Expenditures of Federal awards.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes
- Significant deficiencies? Yes

Noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? No
- Significant deficiencies identified? Yes

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

<u>Assistance Listing No.</u>	<u>Name of Federal Program or Cluster</u>
84.425d, 84.425u	Elementary and Secondary School Emergency Relief Fund
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? No

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section II – Financial Statement Findings

Finding 2023-01

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

Condition: During the year, the District entered into a financing agreement for busses and did not record the capital outlay or other financing source in the governmental fund statements, and did not include the bus purchase on the capital asset addition listing.

Context: Because the busses were purchased under a financing agreement, only the initial payments were recorded as capital outlay. Generally accepted accounting principles require the full amount of the capital outlay be recorded, along with reporting of an “other financing source” resource item for the loan proceeds.

Cause: We are unsure of the cause, but note the transaction was properly approved and documented internally.

Effect: Only the cash outlay portion of the bus purchase as initially recorded in the accounting records.

Recommendation: We recommend all agreements related to financing be reviewed for proper GAAP reporting at inception of the transaction.

Views of Responsible Officials: The District agrees with this finding and will implement procedures intended to assure new financings are identified and recorded in a timely manner.

Finding 2023-02

Criteria: Management is 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.

Condition: During our procedures related to student body accounting, we identified internal control deficiencies related to a lack of oversight in the accounting for ASB balances. ASB accounting is performed outside of the Finance Office using stand-alone software at the school level. While we identified existing internal controls, such as bank reconciliations being performed and reviewed, the information provided in the bank reconciliation package was insufficient for a reviewer to determine whether the bank balance was in agreement with the total of all student activity fund balances, and we noted that in May 2023, \$26,000 of cash deposits were held on site at the high school until being deposited in June. We noted several individual student body accounts that were in a deficit standing and had not been reviewed. We also noted the check signers at the Middle and High schools are employees who are also in charge of recording and custody of the bank account, functions which should be segregated. Because student activity transactions are accounted for outside of the District’s accounting system, activity is journalized in monthly based on summaries provided by the schools. The information does not appear to be reviewed in detail prior to being recorded into the accounting software, so errors may not be detected or prevented.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Context: We note that school administrators, including building principals, do review the bank reconciliations and have check signing authority, which is a positive internal control. However, as noted in the preceding paragraph, the information they are provided with is not complete, nor are we aware of the reviewers having training in accounting to identify areas of concern, such as the previously mentioned undeposited funds being held on site for over one month.

Cause: The cause is related to the decentralized nature of the accounting for student activity funds. When transactions occur outside of the primary accounting system, without additional mitigating internal controls being implemented, it is possible that errors or fraud may occur without detection.

Effect: The District is unlikely to prevent or detect an error or omission related to student activity funds.

Recommendation: We recommend the District consider implementing additional oversight into the process, including consideration of disbursements of funds to be made at the District level, undergoing the same level of control that District expenditures are subject to. Absent that, we recommend the Finance Office review monthly bank reconciliations in place of the site administrator, or provide training to the administrator, including a checklist to follow. Finally, we recommend additional policies be implemented over cash receipts, including requirement to deposit funds no more than weekly, and more frequently when cash on hand exceeds a threshold amount.

Views of Responsible Officials: The District agrees with this finding and have plans to review current processes and implement additional controls over student body account transactions.

Section III - Federal Award Findings and Questioned Costs

Finding 2023-03

Information on Federal Program: AL 84.424, Elementary and Secondary School Emergency Relief Fund (ESSER), US Department of Education, Award Year: July 1, 2022 – June 30, 2023, *Compliance Requirement:* N – Special Tests and Provisions (Construction of Assets); *Type of Finding:* Noncompliance

Criteria: Construction of real property using ESSER funds requires the contract to specify that workers will be paid the prevailing wage rate. To monitor the contractor’s compliance with the requirement, the District is required to obtain and review certified payroll reports documenting the contractor’s compliance.

Condition: The District did not obtain the required certified payroll reports.

Context: While certified payroll reports were not obtained, the District did comply with related provisions, including the inclusion of the contract provision to pay prevailing wage rates contained in the contract with the contractor.

Cause: The District’s current policy for obtaining certified payroll reports is compliant with state requirements, and did not contemplate the lower threshold required by federal regulation.

Effect: The District did not confirm that the contractor who performed the work paid its workers the prevailing wage as required.

NORTH WASCO COUNTY SCHOOL DISTRICT NO. 21

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Recommendation: We recommend the District implement policy for any upcoming real property construction to be funded using federal programs to ensure that prevailing wage requirements are monitored by use of obtaining certified payroll reports.

Views of Responsible Officials: The District agrees with this finding and will adopt additional policies relating to construction projects with federal funds.

Finding 2023-04

Identification of the federal program: AL 84.424, Elementary and Secondary School Emergency Relief Fund (ESSER), US Department of Education, Award Year: July 1, 2022 – June 30, 2023, *Compliance Requirement:* N – Special Tests and Provisions (Construction of Assets); *Type of Finding:* Significant Deficiency in Internal Control over Compliance.

Criteria: Management is responsible for the design, implementation, and maintenance of internal control relevant compliance with federal programs.

Condition: The District did not implement an effective internal control over compliance sufficient to ensure compliance with the requirement to obtain certified payroll reports for work performed using ESSER program funding.

Context: While certified payroll reports were not obtained, the District did comply with related provisions, including the inclusion of the contract provision to pay prevailing wage rates contained in the contract with the contractor.

Cause: We are unsure of the cause, but it appears the District was unaware of the requirement to obtain certified payroll reports and thus did not implement an internal control to ensure compliance.

Effect: The District did not confirm that the contractor who performed the work paid its workers the prevailing wage as required.

Recommendation: We recommend the District implement policy for any upcoming real property construction to be funded using federal programs to ensure that prevailing wage requirements are monitored by use of obtaining certified payroll reports.

Views of Responsible Officials: The District agrees with this finding and will adopt policies relating to construction projects with federal funds.

Section IV - State Award Findings and Questioned Costs

None identified



North Wasco County School District #21

Office of the Superintendent

Corrective Action Plan

January 31st, 2024

The following is the districts corrective action plan for the following audit findings:

Finding	Person Responsible	Action	Management Response	Timeline
Finding 2023-01 Financial Statement Findings – Booking of Assets and Loan Financing	Kara Flath, CFO	Properly book financing agreement to include bus assets	Concur	Completed – Adjustments were booked on the financial statement in compliance with GAAP; Also adjusting FYE checklist to include this process review
Finding 2023-02 Financial Statement Findings – ASB Account Balances	Superintendent Kara Flath, CFO Building Principals	ASB accounts lack internal controls and timely account balancing	Concur	Complete Process Review and Implement Additional Controls by 5/1/2024
Finding 2023-03 Federal Award Findings – Prevailing Wage Requirements	Kara Flath, CFO	Obtain Certified Payroll Reports in Compliance with Prevailing Wage Requirements	Concur	Complete by 7/1/2024 – The district will adopt policy relating to construction projects with federal funds
Finding 2023-04 Federal Award Findings – Internal Controls	Kara Flath, CFO	Ensure Federal Programs are Complaint	Concur	Complete by 7/1/2024 – The district will adopt policy relating to construction projects with federal funds

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North Wasco County School District #21

Office of the Superintendent

Status of Prior Year Findings

The following is an update to the districts corrective action plan for the audit findings from last fiscal year:

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

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



**INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS**

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

We have audited the financial statements of the governmental activities and each major fund of North Wasco County School District No. 21 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 30, 2024. 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 the District'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:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

During the course of our testing of the District's compliance with local budget law, we identified eight instances where the District had over-expended its legal spending appropriation. The over-expenditures are more fully described in Note 2.

In connection with our testing, with the exception of violations of local budget law described above, nothing came to our attention that caused us to believe the District 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 of the financial statements for the governmental activities and each major fund, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

We noted certain matters that we consider to be material weaknesses and significant deficiencies in internal control and have reported these findings to management and the Board of Directors in our Report on Internal Control over Financial Reporting contained within the District's Annual Financial Report.

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

Brenda Bartlett

Brenda Bartlett, CPA
Sensiba, LLP
Bend, Oregon

January 30, 2024



To the Board of Directors of
North Wasco County School District

In planning and performing our audit of the financial statements of North Wasco County School District (the “District”) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered North Wasco County School District’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Wasco County School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of North Wasco County School District’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated January 30, 2024 on the financial statements of North Wasco County School District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Legal funds

The District maintains 17 legal funds. Prior year major funds were general, state grant and other aggregate funds. We concluded that 17 funds is excessive and we recommend the District close and consolidate these funds into a manageable number.

We believe that the implementation of these recommendations will provide North Wasco County School District with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

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

Respectfully,

Sensiba LLP

Bend, Oregon
January 30, 2024



North Wasco County School District #21

Office of the Superintendent

2/6/2024

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

Plan of Action for North Wasco County School District

North Wasco County School District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2023. The audit was completed by the independent auditing firm Sensiba LLP and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on February 22nd, 2024, as indicated by signatures below.

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

1. Finding 2023-01 Financial Statement Preparation

Condition: During the year, the District entered into a financing agreement for busses and did not record the capital outlay or other financing source in the governmental funds statement, and did not include the bus purchase on the capital asset addition listing.

Effect: Only the cash outlay portion of the bus purchase was booked as initially recorded in the accounting records.

2. Finding 2023-02: Financial Statement Findings

Condition: During our procedures related to student body accounting, we identified internal control deficiencies related to a lack of oversight in the accounting for ASB balances.

Effect: The District is unlikely to prevent or detect an error or omission related to student activity funds.

3. Finding 2023-03 Federal Award Findings and Questioned Costs

Condition: The District did not obtain the required certified payroll reports.

Effect: The District did not confirm that the contractor who performed the work paid its workers the prevailing wage as required.

4. Finding 2023-04 Federal Award Findings and Questioned Costs

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Condition: We are unsure of the cause, but it appears the District was unaware of the requirement to obtain certified payroll reports and thus did not implement an internal control to ensure compliance.
Effect: The District did not confirm that the contractor who performed the work paid its workers the prevailing wage as required.

Finding	Person Responsible	Action	Management Response	Timeline
Finding 2023-01 Financial Statement Findings – Booking of Assets and Loan Financing	Kara Flath, CFO	Properly book financing agreement to include bus assets	Concur	Completed – Adjustments were booked on the financial statement in compliance with GAAP
Finding 2023-02 Financial Statement Findings – ASB Account Balances	Kara Flath, CFO Building Principals	ASB accounts lack internal controls and timely account balancing	Concur	Complete Process Review and Implement Additional Controls by 5/1/2024
Finding 2023-03 Federal Award Findings – Prevailing Wage Requirements	Kara Flath, CFO	Obtain Certified Payroll Reports in Compliance with Prevailing Wage Requirements	Concur	Complete by 7/1/2024 – The district will adopt policy relating to construction projects with federal funds
Finding 2023-04 Federal Award Findings – Internal Controls	Kara Flath, CFO	Ensure Federal Programs are Complaint	Concur	Complete by 7/1/2024 – The district will adopt policy relating to construction projects with federal funds

David Jones
 Governing Body Chair, print name

 Signature Date

Dr. Carolyn Bernal
 Superintendent, print name

 Signature Date

Kara Flath
 Chief Financial Officer, print name

 Signature Date

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North Wasco County School District #21

Office of the Superintendent

Corrective Action Plan

January 31st, 2024

The following is the districts corrective action plan for the following audit findings:

Finding	Person Responsible	Action	Management Response	Timeline
Finding 2023-01 Financial Statement Findings – Booking of Assets and Loan Financing	Kara Flath, CFO	Properly book financing agreement to include bus assets	Concur	Completed – Adjustments were booked on the financial statement in compliance with GAAP; Also adjusting FYE checklist to include this process review
Finding 2023-02 Financial Statement Findings – ASB Account Balances	Superintendent Kara Flath, CFO Building Principals	ASB accounts lack internal controls and timely account balancing	Concur	Complete Process Review and Implement Additional Controls by 5/1/2024
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				funds
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SCHOOL DISTRICT 21

Curricular Postponement: ELP and Science

Educate. Motivate. Graduate

English Language Proficiency (ELP) Adoption Cycle

- Adoption Cycle 2022-2029
- Current curriculum
 - Elementary: Systematic ELD
 - Secondary: none
- Due to COVID and staff turnover, adoption did not happen on cycle.
- Submitting request now falls within two year period to maintain compliance.
- ELP materials will be adopted and implemented in Fall 2024.

Science Adoption Cycle

- Adoption Cycle 2017-2024
- Current curriculum
 - Elementary: Mystery Science
 - 6-8:
 - 9-12: Patterns Science
- Result of delaying previous curricular adoptions

Educate. Motivate. Graduate



Recommendation from ODE

- Submit postponement request for ELD and Science (**keeps us in compliance)
- Proactively work on an [Instructional Materials Action Plan](#) so we do not go into corrective action

Division 22 Instructional Materials Action Plan

- Collaborative effort with ODE to get back on cycle for ALL cycles
- Five-year action plan
- Keeps NWCSD in compliance

Educate. Motivate. Graduate





North Wasco County School District #21

School District Board of Directors

Board Motion for Action Item

BOARD ACTION

Date February 22nd, 2024

Action Requested: Approve the ELP & Science Curriculum Adoption

ACTION

Motion to approve the request to delay the ELP and Science Curriculum Adoption and work collaboratively with the Oregon Department of Education to create a five year action plan to keep NWCSD in compliance as well as return to the regular ODE Curriculum adoption cycle.

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NOTICE OF SUPPLEMENTAL BUDGET HEARING

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

A public hearing on a proposed supplemental budget for **North Wasco County School District 21** for the current fiscal year will be held at The Dalles Middle School Commons. The hearing will take place on January 25th at 6:00 p.m. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after January 25th, 2024, at 3632 W. 10th St., The Dalles, OR, between the hours of 9:00 a.m. and 4:00 p.m.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: 210 FEDERAL PROGRAMS FUND

Resource	Amount	Expenditure	Amount
1 DEQ Renew America Schools	\$ (411,014)	1 Instruction	\$ (777,669)
2 ESSER III	\$ (356,355)	2 Support Services	233,149
		3 Enterprise & Community Services	188,166
		4 Capital Outlay	(411,015)

FUND: 220 STATE GRANTS FUND

Resource	Amount	Expenditure	Amount
1 JDEP PROGRAM	\$ 50,086	1 Instruction	\$ (23,176)
2 MISC STATE GRANTS	\$ 93,410	2 Support Services	\$ 73,262
		3 Enterprise & Community Services	93,410

FUND: 230 LOCAL PROGRAMS FUND

Resource	Amount	Expenditure	Amount
1 MISC LOCAL GRANTS	\$ 25,000	1 Instruction	\$ -
		2 Support Services	\$ 25,000

FUND: 242 ENTERPRISE ZONE FUND

Resource	Amount	Expenditure	Amount
1	\$ -	1 Instruction	\$ 55,000
		2 Capital Outlay	(55,000)

FUND: 251 STUDENT INVESTMENT ACCOUNT

Resource	Amount	Expenditure	Amount
1 STUDENT INVESTMENT ACCT	\$ 144,566	1 Instruction	\$ (1,914,261)
		2 Support Services	2,058,827

FUND: 252 HIGH SCHOOL SUCCESS ACCOUNT

Resource	Amount	Expenditure	Amount
1 HIGH SCHOOL SUCCESS	\$ 12,551	1 Instruction	\$ 12,551

FUND: 285 TECHNOLOGY FUND

Resource	Amount	Expenditure	Amount
1 E-RATE PROGRAM	\$ 261,015	1 Instruction	\$ -
		2 Support Services	261,015

FUND: 290 STUDENT BODY FUNDS

Resource	Amount	Expenditure	Amount
		1 Instruction	\$ (237,281)
		2 Support Services	7,500
		3 Unappropriated Ending Balance	229,781

FUND: 292 TEXTBOOK REPLACEMENT

Resource	Amount	Expenditure	Amount
1 TEXTBOOK REPLACEMENT	\$ 85,000	1 Instruction	\$ 85,000

FUND: 295 BUS REPLACEMENT

Resource	Amount	Expenditure	Amount
1 BUS REPLACEMENT	\$ 40,000	1 Instruction	\$ -
	\$ -	2 Support Services	35,000
		3 Enterprise & Community Services	5,000

FUND: 299 NUTRITION SERVICES

Resource	Amount	Expenditure	Amount
1 BREAKFAST AFTER THE BELL	\$ 17,312	1 Instruction	\$ -
2 FARM TO SCHOOL	\$ 22,574	2 Support Services	-
3 LOCAL FOOD FOR SCHOOLS	\$ 15,855	3 Enterprise & Community Services	55,741

Revised Total Fund Resources \$ -

Revised Total Fund Requirements \$ -

Comments: There is no increase in appropriation levels; however, the adjustments are beyond the allowed 10% move without a hearing.



North Wasco County School District #21

Office of the Superintendent

Notice of Intent to Award

February 15th, 2024

**Re: NORTH WASCO COUNTY SCHOOL DISTRICT RFP FOR CONSTRUCTION
MANAGER/GENERAL CONTRACTORSERVICES FOR THE CHENOWITH
ELEMENTARY SEISMIC REHABILITATION RFP Closing January 12th, 2024, extended to
January 19th due to weather conditions.**

The North Wasco County School District advertised for and received proposals for engineering services, related to the \$2.4 million Seismic Rehabilitation Grant awarded in June 2023. Proposals were received until January 12th but the timeline was extended to January 19th due to weather conditions. Consistent with state law and the requirements set forth in the RFP Documents we hereby announce our intent to award a contract to:

**Griffin Construction
1537 Bargeway Road
The Dalles, OR 97058**

The successful proposer is instructed not to begin work, purchase materials, or enter subcontracts relating to the project until both the recipient and the North Wasco County School District agree to the terms of the agreement and a Notice to Proceed has been issued.

All protests of intent to award must be submitted in writing to Kara Flath, Chief Financial Officer, 3632 West 10th Street, The Dalles, Oregon 97058, no **later than 4:30 pm, February 29th, 2024**. The protest must clearly state the bases for the protest and any legal authority in support thereof. Protests submitted after the listed deadline will not be considered.

Please let me know if you have questions or concerns.
Thank you.
Kara Flath

CFO, North Wasco County School District

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Chenowith Elementary School Seismic Retrofit - CM/GC Proposal Scoring Matrix			
Scoring Criteria	Maximum score	Griffin Construction	P&C Construction
Cover Letter	0		
Firm Experience	15	14.5	14
CM/GC and Related Experience	15	14.5	13.75
Key Personnel Experience	20	19.25	18
Overall Project Understanding/Approach	15	14.75	13.25
Scheduling Approach	5	5	4.5
Cost Control	15	13.75	13.5
Fee	10	8.5	8.25
References	5	5	3.75
Total Score	100	95.25	89

6.25

Scoring: Ajay Rundell, Jose Aparicio, Ryan Allinger, Dan Ezelle
 Local Griffin positive, was responsive on project in past (Kurtz Gym)
 Overall project understanding approach better Griffin, P&C generic
 Griffin more personalized and seem more committed
 Griffin proposed repairs to roof for next SY instead of full replacement as preferred



February 15, 2024

To: Board of Directors
From: Kara Flath, Chief Financial Officer
RE: Approval of Construction Manager/General Contractor Services

The District issued a request for proposal for engineering services on J, which was published in The Daily Journal of Commerce, Columbia Gorge News, and on the District's web page. Proposals were due on January 12th, at 4:00 pm. This deadline was extended to January 19th due to weather conditions. The District received two proposals.

Members of the District's selection committee included: Dan Ezelle, Facilities Director, Ryan Allinger, Building and Planning Director, Ajay Rundell, Chenowith Elementary Principal, Jose Aparicio, Community Member and School Board Member, and Michael Springston, Community Member.

The selection committee recommends approval of the firm, Griffin Construction, to provide CM/GC services for the seismic rehabilitation of Chenowith Elementary as described in the RFP.

Funding for this contract will be from the Seismic Rehabilitation Grant awarded to the District in June 2023.

PRESENTERS: Kara Flath, Chief Financial Officer

SUPPLEMENTARY MATERIALS: Request for Proposal and Scoring Matrix

RECOMMENDATION: The administration recommends the approval of the firm, Griffin Construction, CM/GC Services for the seismic rehabilitation of Chenowith Elementary as described in the RFP.

PROPOSED MOTION: I move to approve Griffin Construction to provide construction management/general contractor services for the seismic rehabilitation of Chenowith Elementary as described in the District's RFP and to authorize the administration to negotiate and execute a contract with the firm.

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2024 Expenditure Status Report

For the month ending February 16th, 2024

Balance Sheet	General Fund	State Special Revenues	Technology Fund	Student Body Funds**	Replacement Funds	Nutrition Services	Debt Service Funds	Capital Projects	District Fund Totals	**Totals
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ASSETS:										
Cash & Investments	5,809,529	(888,587)	104,259	375,705	359,155	140,634	1,530,861	100,055	7,155,906	7,531,611
Accounts Receivable	570,418	12,831	-	-	-	-	-	-	583,249	583,249
Inventory/Prepaid expense	242,671	-	-	-	-	15,135	-	-	257,806	257,806
Total Assets	6,622,618	(875,756)	104,259	375,705	359,155	155,769	1,530,861	100,055	7,996,961	8,372,666

LIABILITIES:										
Accounts Payable	-	8,004	-	-	-	3,008	-	-	11,012	11,012
Payroll Liabilities	(367,067)	-	-	-	-	-	-	-	(367,067)	(367,067)
Deferred Revenue	498,561	-	-	-	-	16,201	-	-	514,762	514,762
Total Liabilities	131,494	8,004	-	-	-	19,209	-	-	158,707	158,707

FUND BALANCE:										
Total Fund Balance	6,491,124	(883,760)	104,259	375,705	359,155	136,560	1,530,861	100,055	7,838,254	8,213,959

Revenues & Expenditures: 2023-24 Year to Date										
Beginning Fund Balance	43,662	760,560	43,368	375,705	338,927	234,454	15,655	78,123	1,514,749	1,890,454
Year to Date Revenues	26,167,037	2,814,340	322,371	-	570,662	691,162	1,590,487	27,327	32,183,386	32,183,386
Year to Date Expenditures	19,719,575	4,458,660	261,480	-	550,434	789,056	75,281	5,395	25,859,881	25,859,881
Year to Date Net Income (Loss)	6,447,462	(1,644,320)	60,891	-	20,228	(97,894)	1,515,206	21,932	6,323,505	6,323,505
Ending Fund Balance	6,491,124	(883,760)	104,259	375,705	359,155	136,560	1,530,861	100,055	7,838,254	8,213,959

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2024 Expenditure Status Report
For the month ending February 16th, 2024

DESCRIPTION	Budget	Year to Date	Encumbrances	Resolution 23-24-03	Balance (After Resolution)	% Budget Expended
100 General Fund						
1000 - Instruction	22,205,414	10,278,737	9,913,586		2,013,091	46.29%
2000 - Support Services	15,218,021	8,496,808	5,021,735		1,699,478	55.83%
5000 - Debt Service & Fund Transfers	944,030	944,030	-		-	100.00%
6000 - Contingency					-	0.00%
7000 - Unappropriated Ending Fund Balance	1,006,244				1,006,244	0.00%
Totals	39,373,709	19,719,575	14,935,321	-	4,718,813	50.08%
210 - Federal Programs Fund						
1000 - Instruction	5,060,296	1,511,291	1,497,522	(777,669)	1,273,814	35.29%
2000 - Support Services	1,688,716	615,049	330,274	233,149	976,542	32.00%
3000 - Enterprise & Community Services	64,935	14,336	-	188,166	238,765	5.66%
4000 - Capital Outlay	750,000			(411,015)	338,985	0.00%
7000 - Unappropriated Ending Fund Balance					-	0.00%
Totals	7,563,947	2,140,676	1,827,796	(767,369)	2,828,106	31.50%
220 - State Grant Funds						
1000 - Instruction	880,694	202,452	194,277	(23,176)	460,789	23.61%
2000 - Support Services	379,506	83,114	66,461	73,262	303,193	18.36%
3000 - Enterprise & Community Services	56,590	-	-	93,410	150,000	0.00%
4000 - Capital Outlay	500,000	36,592	-		463,408	7.32%
7000 - Unappropriated Ending Fund Balance					-	0.00%
Totals	1,816,790	322,158	260,738	143,496	1,377,390	16.43%
230 - Local Grants						
1000 - Instruction	102,768	17,805	1,290		83,673	17.33%
2000 - Support Services	84,980	106,511	-	25,000	3,469	96.85%
3000 - Enterprise & Community Services	693,324	189,631	114,821		388,872	27.35%
Totals	881,072	313,947	116,111	25,000	476,014	34.65%
240 - Vocational Education Fund						
1000 - Instruction	63,720	18,885	2,161		42,674	29.64%
Totals	63,720	18,885	2,161	-	42,674	29.64%
242 - Enterprise Zone Funds						
1000 - Instruction		36,115	-	55,000	18,885	65.66%
2000 - Support Services	165,000	77,187	-	(55,000)	32,813	70.17%
4000 - Capital Outlay	357,333	-	-		357,333	0.00%
Totals	522,333	113,302	-	-	409,031	21.69%
251 - Student Investment Account						
1000 - Instruction	3,307,735	535,770	512,201	(1,914,261)	345,503	38.45%
2000 - Support Services	-	677,194	613,078	2,058,827	768,555	32.89%
4000 - Capital Outlay					-	0.00%
Totals	3,307,735	1,212,964	1,125,279	144,566	1,114,058	35.13%
252 - High School Success Account						
1000 - Instruction	709,031	286,621	135,182	12,551	299,779	39.72%
2000 - Support Services	127,802	50,106	16,878	-	60,818	39.21%
4000 - Capital Outlay					-	0.00%
Totals	836,833	336,727	152,060	12,551	360,597	39.64%
285 Technology Fund						
2000 - Support Services	268,500	261,480	-	261,015	268,035	49.38%
7000 - Unappropriated Ending Fund Balance					-	0.00%
Totals	268,500	261,480	-	261,015	268,035	49.38%
290 - Student Body Funds						
1000 - Instruction	515,481			(237,281)	278,200	0.00%
2000 - Support Services				7,500	7,500	0.00%
7000 - Unappropriated Ending Fund Balance				229,781	229,781	0.00%

DESCRIPTION	Budget	Year to Date	Encumbrances	Resolution 23-24-03	Balance (After Resolution)	% Budget Expended
Totals	515,481	-	-	-	515,481	0.00%
292 - Textbook Replacement Fund						
1000 - Instruction		61,559	-	85,000	23,441	72.42%
2000 - Support Services	110,000	-	700		109,300	0.00%
7000 - Unappropriated Ending Fund Balance	211,880	-	-		211,880	0.00%
Totals	321,880	61,559	700	85,000	344,621	15.13%
295 - Bus Replacement Fund						
2000 - Support Services	768,392	324,734	443,224	35,000	35,434	40.42%
3000 - Enterprise & Community Services	164,000	164,141	-	5,000	4,859	97.12%
Totals	932,392	488,875	443,224	40,000	40,293	50.28%
298 - Vehicle Replacement Fund						
2000 - Support Services	20,000				20,000	0.00%
7000 - Unappropriated Ending Fund Balance	4,624				4,624	0.00%
Totals	24,624	-	-	-	24,624	0.00%
299 - Nutrition Services Fund						
3000 - Enterprise & Community Services	1,798,144	789,056	412,738	55,741	652,091	42.56%
Totals	1,798,144	789,056	412,738	55,741	652,091	42.56%
303 - OSBA PERS Bonds						
5000 - Debt Service & Fund Transfers	1,927,230				1,927,230	0.00%
7000 - Unappropriated Ending Fund Balance	100				100	0.00%
Totals	1,927,330	-	-	-	1,927,330	0.00%
304 - Full Faith & Credit Obligation						
5000 - Debt Service & Fund Transfers	380,563	75,281	-		305,282	19.78%
7000 - Unappropriated Ending Fund Balance					-	0.00%
Totals	380,563	75,281	-	-	305,282	19.78%
401 - Capital Improvements						
2000 - Support Services	66,000	5,395	-		60,605	8.17%
4000 - Capital Outlay	78,078				78,078	0.00%
Totals	144,078	5,395	-	-	138,683	3.74%
Total All Funds	60,679,131	25,859,880	19,276,128	-	15,543,123	42.62%

NORTH WASCO COUNTY SCHOOL DISTRICT

FY 2024 Expenditure Status Report

For the month ending February 16th, 2024

Fund	Beginning Fund Balance	Budgeted Revenue	Revenue Collected YTD	% Collected	Projected Revenue	Total Budget	Expended YTD	Encumbered	Projected Expenditures	% of Budget Expended	Revenue - Expenditures YTD	Projected Ending Fund Balance
100 - GENERAL FUND	\$ 43,662	\$39,373,709	\$26,167,037	66.46%	\$37,365,801	\$ 39,373,707	\$19,719,575	\$ 17,533,561	\$ 37,253,136	50.08%	\$ 6,447,462	\$ 156,327
210 - FEDERAL PROGRAMS	\$ 40,246	\$ 7,563,948	\$ 1,753,553	23.18%	\$ 3,598,016	\$ 7,563,947	\$ 2,140,677	\$ 1,022,297	\$ 3,598,016	28.30%	\$ (387,124)	\$ 40,246
220 - STATE GRANTS	\$ 77,039	\$ 1,816,791	\$ 24,578	1.35%	\$ 582,896	\$ 1,814,044	\$ 322,158	\$ 260,738	\$ 582,896	17.76%	\$ (297,580)	\$ 77,039
230 - LOCAL GRANT PROGRAMS	\$ 372,798	\$ 881,071	\$ 398,141	45.19%	\$ 796,000	\$ 881,072	\$ 313,947	\$ 116,112	\$ 427,296	35.63%	\$ 84,194	\$ 741,502
240 - VOCATIONAL EDUCATION FUND	\$ 63,583	\$ 63,720	\$ -	0.00%	\$ -	\$ 63,720	\$ 18,885	\$ 2,161	\$ 21,046	29.64%	\$ (18,885)	\$ 42,537
242 - ENTERPRISE ZONE PROJ FUND	\$ 206,894	\$ 522,333	\$ 240,000	45.95%	\$ 240,000	\$ 522,333	\$ 113,302	\$ -	\$ 113,302	21.69%	\$ 126,698	\$ 333,592
251 - STUDENT INVESTMENT ACCOUNT	\$ -	\$ 3,307,735	\$ 91,238	0.00%	\$ 3,091,788	\$ 3,307,737	\$ 1,212,964	\$ 1,125,279	\$ 3,091,788	0.00%	\$ (1,121,726)	\$ -
252 - HIGH SCHOOL SUCCESS ACCOUNT	\$ -	\$ 836,833	\$ 306,830	0.00%	\$ 849,654	\$ 613,852	\$ 336,727	\$ 152,060	\$ 849,654	0.00%	\$ (29,897)	\$ -
285 - TECHNOLOGY & EQUIPMENT	\$ 43,368	\$ 268,500	\$ 322,371	0.00%	\$ 718,160	\$ 268,500	\$ 261,480	\$ -	\$ 718,160	0.00%	\$ 60,891	\$ 43,368
290 - STUDENT BODY ACCOUNT	\$ 375,705	\$ 515,481	\$ -	0.00%	\$ 277,229	\$ 515,481	\$ -	\$ -	\$ 262,763	0.00%	\$ -	\$ 390,171
292 - TEXTBOOK REPLACEMENT FUND	\$ 281,332	\$ 321,880	\$ -	0.00%	\$ 5,772	\$ 321,880	\$ 61,559	\$ 700	\$ 62,259	0.00%	\$ (61,559)	\$ 224,845
295 - BUS REPLACEMENT	\$ 33,096	\$ 932,392	\$ 570,662	0.00%	\$ 928,740	\$ 932,392	\$ 488,875	\$ 443,224	\$ 932,533	0.00%	\$ 81,787	\$ 29,303
298 - VEHICLE REPLACEMENT	\$ 24,499	\$ 24,624	\$ -	0.00%	\$ 754	\$ 24,624	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 25,253
299 - NUTRITION SERVICES	\$ 234,454	\$ 1,798,144	\$ 691,162	0.00%	\$ 1,677,559	\$ 1,798,144	\$ 789,056	\$ 412,738	\$ 1,623,921	0.00%	\$ (97,894)	\$ 288,092
303 - OSBA PERS BONDS	\$ -	\$ 1,927,330	\$ 1,220,579	63.33%	\$ 1,943,290	\$ 1,927,330	\$ -	\$ -	\$ 1,927,330	0.00%	\$ 1,220,579	\$ 15,960
304 - FULL FAITH & CREDIT OBLIG	\$ 15,655	\$ 380,563	\$ 369,908	97.20%	\$ 369,908	\$ 380,563	\$ 75,281	\$ -	\$ 380,563	19.78%	\$ 294,627	\$ 5,000
401 - CAPITAL PROJECTS	\$ 78,123	\$ 144,078	\$ 27,327	0.00%	\$ 54,072	\$ 144,078	\$ 5,395	\$ -	\$ 5,395	0.00%	\$ 21,932	\$ 126,800
Total All Funds	\$ 1,890,454	\$60,679,132	\$32,183,386	53.04%	\$52,499,639	\$ 60,453,404	\$25,859,881	\$ 21,068,870	\$ 51,850,058	42.78%	\$ 6,323,505	\$ 2,540,035



North Wasco County School District

School Year 2023 – 2024, February Financial Summary

FY 2024:

Here are the ending balances currently:

Fund	General Fund	Special Revenues	Technology Fund	Replacement Funds	Nutrition Services	Debt Service Funds	Capital Projects	District Fund Totals
Fund Balance	6,491,127	(833,760)	104,259	359,155	135,560	1,530,861	100,055	7,838,254

The current general fund balance as of February 16th is 6,491,127. The special revenues are negative due to state and federal grants which majority of programs have opened in February.

The FY 2023 ending general fund balance was 43,662, which is lower than expected due to audit clean up items related to tax appeal accounts which are now zeroed out. The district had appeal numbers booked but did not have any information relating to when the accounts were finalized; therefore, the items remained on the books. According to the county, the tax appeal account is now zero and the district cleared out the “holding” account to reflect the actual ending balances which did in turn affect the general fund balances.

Nutrition Corner:

As stated in the last meeting, the Sodexo contract was renewed to the end of the fiscal year at a reduced rate to accommodate the management of staff being done with a district employee. This reduced rate is in effect as of January 2024; however, Sodexo is still working with the district to conclude the final discount rate amounts for the October – December payment amounts. The nutrition fund will be credited with the amounts when finalized with Sodexo.

Facilities Corner:

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

- The fencing around Dry Hollow Elementary School is still awaiting final gates from the vendor.
- The playground equipment at Chenoweth Elementary School for the structured learning center is still at a standstill pending better weather.
- The district has engaged Energy Trust of Oregon to submit another Renew America Schools grant.
- The Dry Hollow Wellness/Employee room received an uplift. This was funded with wellness funds and capital project funds. The final cost of the project is not fully gathered. Stay tuned as the board will be updated with pictures and final costs at a later meeting. The plan is to continue to other schools, but first the plans will be drawn up and costed out before moving forward.

- Chenoweth Seismic project is under way with the A&E firm and the hope is to move forward once the CM/GC contract is awarded.
- Klein Engineering is starting the initial work on the splitting of the 100 acres by the veteran's home. To put this property on the market, the property must be split with the planning department.

Transportation Corner:

Transportation staff continue to provide support to surrounding schools. Staff are busy with extracurricular events and filling the needs of our surrounding partners. To date, the district has received over \$10K in revenue, not including the Sherman County Contract.

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



North Wasco County School District

School Year 2023 – 2024, **February** Enrollment Summary

School Year 2023 – 2024	Chenowith	Col. Wright	Dry Hollow	Mosier	TDMS	TDHS	Innovations Academy	Innovations Virtual	Total
September 20 th	419	277	423	159	550	841	110	75	2,854
October 2 nd	421	278	422	157	551	834	112	76	2,851
November 1 st	420	280	423	155	549	809	110	88	2,834
December 1 st	415	281	419	149	541	797	113	95	2,810
January 2 nd	409	281	420	149	538	783	112	105	2,797
February 1 st	420	277	419	151	524	784	111	120	2,806
March									0
April									0
May									0
June									0

Average	417	279	421	153	542	808	11	93	2,825
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Peak	421	281	423	159	551	841	113	105	2,854
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Average 2022 - 2023	386	287	417	168	546	789	101	95	2,782
Avg Change 2024-2023	31	(8)	4	(15)	(4)	19	11	(2)	44
Peak 2022-2023	394	292	424	174	558	822	33	195	2,851
Peak Change 2024-2023	27	(11)	(1)	(15)	(7)	19	80	(75)	3

Change 6/23 - Current	31	(12)	5	(12)	(12)	41	24	20	85
Change PY to CY Month	11	(4)	(1)	2	(14)	1	(1)	15	9

Enrollment Summary by Building and Grade as of 2/1/24														
School	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Chenowith Elementary	82	71	75	76	59	57	0	0	0	0	0	0	0	420
Colonel Wright Elementary	36	49	46	57	49	40	0	0	0	0	0	0	0	277
Dry Hollow Elementary	60	70	73	77	66	73	0	0	0	0	0	0	0	419
Mosier Community School	16	19	22	14	21	13	15	14	17	0	0	0	0	151
The Dalles High School	0	0	0	0	0	0	0	0	0	216	229	164	175	784
The Dalles Middle School	0	0	0	0	0	0	169	181	174	0	0	0	0	524
Innovations Academy	0	0	0	0	0	0	1	17	15	12	17	19	30	111
Innovations Virtual	0	1	2	4	2	1	6	4	15	16	17	23	29	120
Totals	194	210	218	228	197	184	191	216	221	244	263	206	234	2,806
June 2023 Totals	202	218	225	196	185	192	209	214	229	262	200	221	168	2,721
Difference Now – June 2023	(8)	(8)	(7)	32	12	(8)	(18)	2	(8)	(18)	63	(15)	66	85
Previous Month	193	206	218	226	199	181	200	214	217	246	257	205	235	2,797
Difference CM - PM	1	4	0	2	(2)	3	(9)	2	4	(2)	6	1	(1)	9

*Note: The budgeted ADMr is at 2,899, with additional weights of 712.14, which includes Mosier Community School, for a total ADMw of 3,611.14.

Oregon Department of Education

Accountability Reporting
255 Capitol Street NE
Salem, Oregon 97310
ode.institutions-request@ode.state.or.us
Fax: 503.378.5156

Institution Request Form

Form 581-1380-A

Instructions for submitting institutional changes with the Oregon Department of Education: This form is used to request a variety of institutional changes. Find the type of request that your institution is making and fill out the indicated fields for that type of request. **See Appendix C for supplemental material to be submitted with this form.** All Institution Request Forms must be physically signed and dated to be processed. New institution requests, institution splits, and grade changes are due by September 15 of the school year the change will take effect. For questions and submission, please email ode.institutions-request@ode.oregon.gov.

Registered Private Schools, Registered Private Alternative Programs, and Approved Private Special Education Providers in the state of Oregon must provide information to the Oregon Department of Education prior to receiving an Institution ID. Information about these schools changes frequently. For the latest applications and listings, visit the appropriate web pages at <http://www.oregon.gov/ode> (Search for Private Schools, Private Alternative Programs, Special Education Service, or Charter Schools).

Non-Accountable Institution Requests

Entities that are required to have an ID that are not Oregon Public Schools must complete their requests on the appropriate online form. Below are the appropriate forms for specific ODE Application access.

- [Electronic Grant Management System \(EGMS\) Requests](#)
- [Fingerprinting Requests](#)
- [School Bus Driver Portal Requests](#)
- [Sexual Misconduct Verification System \(SMVS\) Requests](#)

Institution Classification:

Select your [Virtual School Status](#) (only required for public schools):

- Full Virtual Focus Virtual Supplemental Virtual Not Virtual

Sector: (Select only one)

- Public
 Private
 Private Non-Profit

Primary Function: (Select only one)

- School Program
 University Community College
 College Organization/Other
 Child Nutrition Program Site

Complete this section only if this institution is a primary educational provider (i.e. accountable for educational services).

Instructional Type: (Institutions which do not have a regular instruction type must follow additional rules and statutes as designated by ODE.)

- Regular Alternative
 Charter Career/Technical
 Special Ed.

Program Type: (Only complete if the function type is "Program". Not applicable for schools.)

- ACEP CTE JDEP LTCT
 PNF YCEP YDD
 Head Start Even Start EI/ECSE
 Tribal Hospital Special Ed.
 Private Alternative
 Regional Program (Special Ed.)

Type of Request (check one):

Note: If the change affects more than one institution, please complete a separate form for each institution.

- New Institution (Non-EGMS)(Effective 7/1 of the approved school year)
Complete sections: [All information above](#), [A](#), [C](#), [E](#), [F](#), [G](#), [H](#), [J](#), [N](#), [O](#), [Appendix A](#) & [Appendix B](#)
- New Electronic Grants Management System (EGMS-only) Institution
Complete sections: [All information above](#), [A](#), [C](#), [E](#), [F](#), [K](#), [N](#), [O](#)
- Merging of Two Institutions into one institution
Complete sections: [All information above](#), [A](#), [B](#), [C](#), [D](#), [E](#), [F](#), [G](#), [H](#), [I](#), [J](#), [N](#), [O](#), [Appendix A](#) & [Appendix B](#)
- Splitting of One Institution into two institutions
Complete sections: [All information above](#), [A](#), [B](#), [C](#), [D](#), [E](#), [F](#), [G](#), [H](#), [I](#), [J](#), [N](#), [O](#), [Appendix A](#) & [Appendix B](#)
- Institution Close (Effective 6/30 of the approved school year)
Complete sections: [All information above](#), [A](#), [G](#), [N](#), [O](#)
- Other Information Changes
 - Address Change (Complete Sections: [All information above](#), [A](#), [C](#), [N](#), [O](#))
 - Grade Level Change (Complete Sections: [All information above](#), [A](#), [G](#), [I](#), [N](#), [O](#), [Appendix B](#) (if major grade change)
 - Parent Administration Change (Complete Sections: [All information above](#), [A](#), [C](#), [J](#), [N](#), [O](#))
 - Type Change (Complete Sections: [All information above](#), [A](#), [C](#), [J](#), [N](#), [O](#), [Appendix B](#))
 - Name Change (Complete Sections: [All information above](#), [A](#), [N](#), [O](#).)
- Directory/Staff Changes
Complete sections: [All information above](#), [A](#), [N](#), [O](#), [Appendix A](#)
- Child Nutrition Program
Complete sections: [All information above](#), [A](#), [C](#), [E](#), [F](#), [G*](#), [H](#), [K**](#), [L](#), [N](#), [O](#)
- New YDD Data Manager (YDD – Only) Institution
Complete sections: [Sector](#) (above), [Program Type](#) (above), [A](#), [C](#), [E](#), [F](#), [J](#), [K](#), [M](#), [N](#), [O](#)

* Optional

** Complete if the child nutrition program site has a grant through EGMS as well

A: Institution Identifiers: (If merging/splitting, put the name of the single institution that will be merged into/split from. Only use the 'New' name fields for name changes. If you are unsure of your ID, you can search for it on the [Institution Lookup Tool.](#))

Institution ID# (Leave blank for new institution requests and mergers): **5250**

Current Name (Doing business as): **Innovations Academy**

New Name (Doing Business as): **Innovations Academy**

Current Legal Name (Name that is on contract, charter, IRS documentation—if different from above):

New Legal Name (Name that is on contract, charter, IRS documentation—if different from above):

B: Merging/Splitting Institution Identifiers:

Institution A ID#: (Leave blank if splitting - this # will be assigned by ODE)

Institution A Legal Name:

Institution B ID#: (Leave blank if splitting - this # will be assigned by ODE)

Institution B Legal Name:

C: Demographic Information: (For address changes, give the new information. For merges, this address should reflect the final location.)

Street address (include City, State, and Zip+4): **3601 W. 10th St. The Dalles, OR 97058**

Mailing address (include City, State, and Zip+4): **3601 W. 10th St. The Dalles, OR 97058**

County: **Wasco**

Primary web address: <https://www.nwasco.k12.or.us/> Primary email address: sholtisd@nwasco.k12.or.us

Primary Phone: **541-506-3410**

Primary Fax: **541-296-2358**

D: Institution Merge/Split Addresses: (Use the same institution (A & B) as in Section B.)

Institution A Name:

Institution A Address:

Institution A Phone: Web: Email:

Institution B Name:

Institution B Address:

Institution B Phone: Web: Email:

E. Federal Identification Numbers: (If you use a Social Security Number for your Taxpayer Identification Number, **DO NOT WRITE IT ON THIS FORM**, instead write "Using SSN" in the U.S. Employer ID# (Federal Tax ID#): field.)

U.S. Employer ID# (Federal Tax ID#): **75-3154866**

F. Institution Administrator Information:

District Superintendent School Principal Head Administrator or Director

Name: Donna Sholtis

Phone: Email: sholtisd@nwasco.k12.or.us

G. Effective Date: (For grade changes, please type in the date the grade change will be going/ went into effect.)

Open Date: 8/29/2023 and/or Close Date: and/or Split/Merge Date:

H. Grade Range Offered: (If splitting/merging, this is the single institution that the two are splitting from/merging into.)

Low: High: PreK Elementary Jr. High Middle High District

I. Splitting/Merging/Change Grade Range Offered: (These are the two institutions that the single institution is splitting into or merging from. Use the same institution # (1 and 2) as in Section B. For grade level requests, give the current in Inst. A and change to in Inst. B. Provide a number value in the "Low" and "High" fields and select the appropriate grade range box.)

Inst. A: Low: High: Elementary Jr. High Middle High District

Inst. B: Low: High: Elementary Jr. High Middle High District

J. Administrative/Fiscal Parent:**Administration Parent:**

(The entity responsible for your operation. For public schools, this is a district or an ESD. For private schools or programs, there is no ID, and for ODE contracted programs, there is a state operated ID number. For YDD sites, that are not Jurisdictional leads, list the parent YDD site here.)

Institution Name: North Wasco County SD 21 ID#: 4131

Fiscal Parent:

(The entity which receives state funding on your behalf. Charter and private schools may be their own fiscal agents.)

Institution Name: North Wasco County SD 21 ID#: 4131

K. Electronic Grants Management System (EGMS) and YDD Administration:**Fiscal Agent Name:**

Email: Flathk@nwasco.k12.or.us

Telephone: 541-506-3424

Business Manager (if different) Name: Same

Email: Telephone:

Please submit your W-9 form and the EGMS Access Request Form to ode.EGMS@ode.oregon.gov at the time of submitting this request to be set up in the State's payment system for EGMS Only (Not Required for YDD).

L. Child Nutrition Programs:

Sponsor Site (May check both if applicable)

Sponsor Name: North Wasco County SD 21
CNP Sponsor Agreement Number*: 3314003

Site Name:
CNP Site Number*: 15120

Programs: (Check all that apply) SNP

CACFP SFSP

*These numbers can be found in [CNPweb](#).

M. YDD Programs:

Administration:

DM Jurisdictional Lead
 School District

Governance Type:

City Government Committee
 County Agency School District
 Service Provider State Agency
 Tribal Agency

N. Submitted By: (A **physical** signature is required.)

Name: Kara Flath **Title:** Chief Financial Officer
Email: flathk@nwasco.k12.or.us

Signature: _____ **Date:** _____

O. Additional Information: (Optional space to provide further information about the institution request **or** if you are requesting a New EGMS Only request, list the grant that you have received and/or the staff member at ODE with whom you are working.)

Email Institution Request Forms and other supporting documentation (see page 9 for possible required supporting documentation) required for the request to:
Institutions Specialist

ode.institutions-request@ode.oregon.gov

Appendix A: Directory Update Worksheet

Directions: Identify the school year at the top of the page. Always fill in the name of the institution and the institution ID number for the institution being updated. **Fill in only what needs to be updated – the only required position is the Superintendent or Principal, the rest are optional.** Submit one Staff Name per title. If more than one name is listed, only the first name will be entered. Only the titles and numbers listed will be updated. If you add a title that is not on the list, it will not be included. Copy and paste the School Section to make multiple submissions as needed. Email the completed form back to ODE at ode.institutions-request@ode.oregon.gov. For staff that need to be removed, please submit these names in the body of your email. Please view the staff currently associated with your institution on the [Institution Lookup Tool](#) prior to submitting.

School District/ESD:			
School District Name (Current Name)	North Wasco County School District		
School District ID	District Institution ID# 4131		
*Phone (area code + number)	541-506-3420		
*Fax (area code + number)	541-506-3422		
*Main email	bernalc@nwasco.k12.or.us		
*Internet address	https://www.nwasco.k12.or.us/		
Institutions Database Code & Titles	Staff Name	Phone Number	Email
*100 Superintendent	Carolyn Bernal	541-506-3420	bernalc@nwasco.k12.or.us
150 Service Ctr. Admin. – ESDs only			
200 Deputy Superintendent <i>OR</i>			
300 Assistant Superintendent			
350 Deputy Clerk			
400 Administrative Assistant	Cindy Miller	541-506-3420	millerc@nwasco.k12.or.us
500 Business Manager	Kara Flath	541-506-3420	flathk@nwasco.k12.or.us
600 Human Resources/Personnel	Sandra Harris	541-506-3420	sandra.harris@nwasco.k12.or.us
700 Communications	Stephanie Bowen	541-506-3420	bowens@nwasco.k12.or.us
750 Curriculum	Shannon Brennan	541-506-3420	brennans@nwasco.k12.or.us
800 Instruction			
900 Special Education	Amy Hampton	541-506-3427	hamptona@nwasco.k12.or.us
1000 Career and Technical Education			
1100 Assessment			
1200 Special Services	Amy Hampton	541-506-3427	hamptona@nwasco.k12.or.us
1300 Technology			
1400 Media/Library			
1500 Activities			
1600 Child Nutrition	Dottie Ray	541-506-3410	rayd@nwasco.k12.or.us
1700 Transportation	Lisa Kaseberg	541-506-3430	kasebergl@nwasco.k12.or.us
1800 Safety			
1900 Facilities			
School:			
School Name (Current Name)	Innovations Academy		
School ID	5250		
*Phone	541-506-3410		
*Fax	541-296-2358		
*Main email	sholtisd@nwasco.k12.or.us		
Inst. Code & Title – choose one	Staff Name	Phone Number	Email
*100 Principal	Donna Sholtis	541-506-3410	sholtisd@nwasco.k12.or.us
100 Interim Principal			
100 Head Teacher			
100 Director	Donna Sholtis	541-506-3410	sholtisd@nwasco.k12.or.us

*Required for all K-12 public schools. Other positions are entirely optional and may be excluded.

Appendix B: Information Worksheet

All questions relevant to the institution request should be addressed.

Physical Location:

Is the entity physically located within the existing school district boundary? If no, explain the circumstances.

- YES, This is a school with multiple programs. The main school building at the Wahtonka Campus is a brick and mortar building owned by the district. We house some students at the local community college for CTE and other classes. We also have a virtual program. We also serve the local JDEP program of NORCOR.

Is the entity located within the same physical facility occupied by other schools or programs within the district boundary? If yes, explain the situation.

- YES, the building at the Wahtonka Campus houses our school, the administrative offices, and serves as an annex for the District Office with Curriculum and Instruction TOSAS, Technology, Nutrition Services, Special Education and Mental Health programs.

Enrollment Process:

Can any student within the district enroll in the entity by personal choice when grade levels offered at the entity match a student's grade level?

- Yes

Is there a separate student intake procedure/process than for a regular school? Explain.

- Yes, we meet individually with families to understand their needs upon enrollment to ensure the success of each student.

Who determines which students attend the entity? Explain.

- The Principal, Superintendent, and Special Education Director

Do students, who are enrolled in the entity, remain members of the school that referred them?

- No

Will the institution enroll students from outside of the responsible district? (Open Enrollment? Interdistrict Transfer?)

- Yes

Do all students enroll on a part-time basis?

- No

Curriculum:

Will the curriculum be comprehensive (Does it offer all courses necessary to allow students at all grade levels to complete all state and district requirements for graduation as per Oregon state statute and administrative regulation: Division 22)? If yes, provide the school year course catalog and master schedule.

- Yes, Edmentum [Edmentum Course Catalog](#)- [Master Schedule 23-24](#)

Does the entity offer supplemental course work offered to students who attend classes at a non-district entity or another school/program within the district's physical boundary? Explain the situation.

- Yes, the NORCOR JDEP facility

Are all courses offered and taught by district staff at the entity's physical location? Explain the situation.

Which entity issues grades to students?

- No, we have a virtual program and a program housed at the JDEP facility NORCOR

Will the entity offer online courses from an entity with which there is a contract or agreement with the district to supplement the district's curriculum offerings or provide the entire curriculum? If yes, explain in detail the arrangement.

- Yes, Innovations Virtual Academy that is part of our school program.

If online courses are offered, which vendor/s will be used?

- Edmentum 9-12, IXL and Calvert Learning K-8, Columbia Gorge Community College, Portland Community College

Diploma:

Will the entity issue a regular diploma indicating students have successfully completed all state and district graduation requirements offered by the entity?

- YES, Students will receive a regular diploma (Standard, Modified or Expanded) that meets all state and district requirements.

Student Population:

Is the student population changing to or from other school district or non-school district schools or programs? Explain. No the population is not changing.

Staffing:

Will the entity have a full time principal/administrator or share administrator duties between multiple locations and/or teaching entities? What is the arrangement?

-

Is the principal/administrator certified for this responsibility with the Teachers Standards Practice Commission (TSPC)?

- Yes

Is the entity's staff currently teaching at the entity? Explain the situation.

- No the Principal is directing the Innovations Academy on site, NORCOR on site and Innovations Virtual Academy

Is the entity's staff changing teaching assignments from previous assignments? If so, to what extent. Explain.

- NO

Are all teaching staff licensed by TSPC to teach the curriculum they are assigned to teach?

- Yes, or in the process of achieving the certifications

Who evaluates teaching staff?

- The Director of Innovations Academy

Whose staff meetings do teaching staff attend?

- The Director of Innovations Academy

Appendix C: Institution Request Requirements Matrices

An "X" indicates that the document is required for approval. When submitting a change to the IDAT, supporting documentation is often necessary. These matrices outline the documentation/process required for approval of the requested change in the ODE's Institutions Database. Please follow these matrices to know which items are required for each type of change. IDAT and DGC approval occur within ODE after the required documentation has been submitted.

Schools, School Districts/ESDs and Other Organizations									
Documents and Approvals	New ODE ID Number	New Private School (Reg. or Alt.)	Name Change	Street Address Change	Grade Level Change	Institution Mergers/Splits	Closure	Type Change	EGMS Only
Institution Request Form								X	
Official Board Minutes								X	--
Enrollment Calculator		--	--	--			--	X	--
Information Worksheet			--	--			--	X	--
State School Fund Coordinator Notification (Small School Correction)		--	--	--				--	--

Charter Schools								
Documents and Approvals	ODE ID Number	Name Change	Street Address Change	Fiscal Agent Change	Grade Change	Closure	Type Change	
School Application OAR 581-026-0050(1)		--	--	--	--	--	--	--
Charter Contract or Contract Amendment ORS 338.035 (2)(a)(C)						--	--	
EIN Document ORS 338.035(2)(a)(C)		--	--	--	--	--	--	--
All annual reports on file at ODE ORS 338.095(2)	--							
All municipal audits on file at ODE ORS 338.095 (3)	--							
Charter School Board Minutes	--	--	--	--	--	--	--	--
Enrollment Calculator		--		--		--	--	--
State School Fund Coordinator Notification (Small School Correction)		--	--	--	--	--	--	--

YCEPs, JDEPs, HOSPITALs, and LTCTs								
Documents and Approvals	New ODE ID Number	Name Change	Street Address Change	Grade Level Change	Institution Mergers	Institution Splits	Closure	Type Change
Needed in Contract or Contract Amendment				--			--	--
Service Plan or Written Notice	--	--				--		--
Institution Request Form								



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

Board Motion for Action Item

BOARD ACTION

Date: February 22nd, 2024

Action Requested: Approve Resident Release & Nonresident Attendance Slot Requests for the 2024-2025 school year.

DISCUSSION

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

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

ACTION

Motion to grant consent for up to 30 nonresidents students to attend school in the North Wasco County School District starting the 2024-2025 school year.

Motion to grant consent for up to 30 resident students to be released to attend another school district in Oregon starting the 2024-2025 school year, with the understanding that all consent is subject to district policy and administrative rule.

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

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



2023-2024 School District Calendar

July 2023				
3	H	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

August 2023				
	1	2	3	4
7	8	9	10	11
14	15	16	D/IN	D/IN
21	IN	IN	TW	TW
28	29	30	31	

September 2023				
				1
H	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

October 2023				
2	3	4	5	6
9	10	11	12	D/IN
16	17	18	19	20
23	24	25	26	27
30	31			

November 2023				
		1	2	3
6	7	8	9	H
13	14	15	16	17
TW	CC	NC	H	NC
27	28	29	30	

December 2023				
				1
4	5	6	7	8
11	12	13	14	15
B	B	B	B	B
B	B	B	B	B

January 2024				
B	2	3	4	5
8	9	10	11	12
NC	16	17	18	19
22	23	24	25	26
29	30	31		

February 2024				
			1	2
5	6	7	8	9
12	13	14	15	IN
NC	20	21	22	23
26	27	28	29	

March 2024				
				1
4	5	6	7	8
11	12	13	14	TW
18	19	20	21	22
B	B	B	B	B

April 2024				
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

May 2024				
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
H	28	29	30	31

June 2024				
3	4	5	6	7
TW	TW	12	13	14
17	18	H	20	21
24	25	26	27	28

- D/IN** = Principal Designated In-Service – No School
- IN** = In-Service Day – No School for Students
- B** = Break – No School for Staff or Students
- ER** = Early Release (K-8th grade, **except TDHS starting March 20th & Innovations Academy**)

- TW** = Teacher Work Day – No School for Students
- C** = Conference Comp Day – No School
- NC/H** = Non Contract/Holiday - No School for Staff or Students
- /** = End of Semester

Holidays, Vacations & Important Dates

- Aug 17-18 Inservice Trainings (Principal designated)
- Aug 21 – 23 New Staff Inservice / District & Building Inservice
- August 24-25 Teacher Work Day – No School
- August 28 **Transition Day – KG, 6th & 9th**
- August 29 **First Day of School for KG - 12th grades**
- September 4 Labor Day Holiday – No School
- October 13 State Inservice Day – Non-Contract / No School
- November 10 Veterans’ Day Holiday – No School
- November 20 Teacher Work Day – No School
- November 21 Conference Comp Day – No School
- November 22-24 Thanksgiving Break – Non-Contract / No School
- Dec 18 – Jan 1 Winter Break – Non-Contract / No School

- January 2 School Resumes after Winter Break
- January 15 MLK Jr Day – Non-Contract /No School
- February 16 Inservice Training (Licensed)
- February 19 Presidents’ Day – Non-Contract / No School
- March 15 Teacher Work Day – No School (change)**
- March 25-29 Spring Break – Non-Contract / No School
- May 24 Make up Snow Day – School in Session**
- May 27 Memorial Day Holiday – No School
- June 1 High School Graduation
- June 7 Last Day of School
- June 10-11 Teacher Work Day
- June 19 Juneteenth Holiday

End of Semester Dates

- End of Trimester 1 ... November 17th
- End of Trimester 2 ... **March 14th (change)**
- End of Trimester 3 ... June 7th

School Year Summary

Teacher Contract Days	190
Student Contact Days (Year)	174 / 175
Student Contact Days – S1	56 / 57
Student Contact Days – S2	58
Student Contact Days – S3	54

Instructional Hours

- Elementary total minutes/hours: **929 hours**
- Middle School total minutes/hours: **1027 hours**
- High School total hours: **1009 hours**

Oregon State Board of Education

February 15th, 2024

AGENDA ITEM: 4.C.

<p>SUBJECT: Inclement Weather Impacts on Instructional Time /OAR 581-002-0035 Waivers and Permissions</p> <p>STAFF NAME & OFFICE: Emily Nazarov, Government and Legal Affairs Manager, Office of the Director; Susan Payne, Division 22 Standards Specialist, Office of Teaching, Learning, & Assessment</p> <p>January’s severe weather impacted many school districts’ ability to safely open and operate school facilities. This temporary rule would allow districts to count up to 14 hours of inclement weather towards instructional time for the 2023-24 school year.</p> <p><input type="checkbox"/> New Rule <input checked="" type="checkbox"/> Amend Existing Rule <input type="checkbox"/> Repeal Rule</p>	<p><input type="checkbox"/> First Reading <input type="checkbox"/> Presentation <input type="checkbox"/> No Presentation</p> <p><input checked="" type="checkbox"/> Action <input checked="" type="checkbox"/> Temp Rule <input checked="" type="checkbox"/> Presentation <input type="checkbox"/> No Presentation</p>
---	--

BACKGROUND

On January 18, Governor Kotek [declared a statewide emergency](#) due to the severe ice storm that affected counties across the state and impacted school districts’ ability to safely open and operate school facilities. In some cases, facilities damages due to burst pipes, flooding, and tree damage resulted in additional time spent addressing maintenance issues before students could safely return to school buildings.

The rules governing required instructional time are set forth in [OAR 581-022-2320](#) (Required Instructional Time) and [OAR 581-022-0102\(30\)](#) (Definition of Instructional Time). The instructional time rules require districts to provide a minimum number of instructional hours and ensure that a certain percentage of students are scheduled to receive the minimum hours. The instructional time rules also include a definition of instructional time and a list of specific allowable activities that the State Board has said can be counted towards instructional time.

Prior to 2015, school districts were allowed to count towards the instructional time requirement up to 14 hours for emergency school closures due to adverse weather conditions and facilities failures. In 2015, after a Division 22 complaint involving instructional time, the State Board of Education adopted revisions to the instructional time rules. The revisions were driven in part by a desire to tighten up the instructional time definition and allowable activities to ensure that what was being counted as instructional time was actually used for instruction. As part of the revision, the State Board phased out the inclement weather exception. Under the revised rules, districts were allowed to count 14 hours of inclement weather in 2015-16 only. Thereafter, districts are no longer allowed to count inclement weather time towards instructional time. School districts are responsible for establishing an annual calendar that will meet the instructional time requirements. It is common practice for school districts to include one or more make-up days or “snow days” in the yearly calendar as a precautionary measure.

Oregon State Board of Education

February 15th, 2024

AGENDA ITEM: 4.C.

Under the proposed temporary rule, districts faced with a significant number of lost days in the 2023-24 school year due to inclement weather could request permission under 581-002-0035(3) to count towards the instructional time requirement up to 14 hours for emergency school closures due to adverse weather conditions and facilities failures. Districts would submit their requests in writing to the Director's office, including an explanation for school closures, the extent of any damages, a copy of the revised calendar and bell schedules, and documentation showing that the local school board has approved the decision to make the request. The requests would be processed through the Director's office and the permission could be granted by the ODE Director Dr. Williams so long as the request meets the requirements of the rule and demonstrates that the district has exhausted alternatives for adding back instructional time.

There is historical precedent for this proposal. In 2017, the State Board granted the same permission (inclusion of up to 14 hours of time lost to inclement weather in the calculation of instructional time) when Governor Kate Brown declared a state of emergency and many schools were unable to open due to severe weather.

If 14 hours is not enough given the impact the storm had on school facilities and operational capacity, a district may request a one-year waiver of the instructional time requirement under the existing Division 22 waiver provision in [OAR 581-002-0035\(1\)](#). Requests for a Division 22 waiver must be made in writing and must be approved by a vote of the State Board.

SUMMARY OF PREVIOUS BOARD ACTION

In 2017, the state experienced severe weather and [many districts were forced to close school facilities](#). Governor Kate Brown [declared a state of emergency](#) due to severe winter storm conditions.

In January 2017, then ODE Director Salam Noor recommended, and the State Board adopted, a temporary rule that allowed districts to request permission to include up to 14 hours of inclement weather time in the district's calculation of instructional time for the 2016-17 school year. Twenty-five districts requested and were granted permission.

HAS THE RULE CHANGED SINCE LAST BOARD MEETING?

N/A; first read—hasn't been before board

POLICY ISSUE OR CONCERNS

ODE has received input from leaders of districts and organizations representing educators that the hardships resulting from the recent storm warrant an approach in line with the permissions granted in 2017. The Department recognizes that school districts are faced with tough decisions as they must prioritize the need to maximize instructional time whenever possible, while also considering the need for safe learning and working conditions.

EQUITY IMPACT ANALYSIS

Oregon State Board of Education

February 15th, 2024

AGENDA ITEM: 4.C.

This rule may impact equity depending on which schools and districts take advantage of this permission. Students in those schools will have reduced instructional time. At this point, ODE has only anecdotal evidence regarding which schools and districts will request permission, and which students will be impacted. It is difficult to proactively say what the impact to equity will be.

FISCAL ANALYSIS

There is no fiscal impact from this temporary rule.

EFFECT OF A "YES" OR "NO" VOTE

A "yes" vote will give districts the option to request permission under 581-002-0035(3) to count towards the instructional time requirement up to 14 hours for emergency school closures due to adverse weather conditions and facilities failures. Having this option available will reduce the number of districts requesting a full waiver of the instructional time requirements for the 2023-24 school year, thus increasing accountability for districts to maximize opportunities for making up instructional time during the second half of the school year.

A "no" vote means that the only option for a district that is not able to meet the minimum requirement for instructional time for the 2023-24 SY due to adverse weather conditions and facilities failures (even when utilizing available opportunities for making up instructional time during the second half of the school year) is to request a full waiver of the requirement.

STAFF RECOMMENDATION

Approve Approve next month No recommendation at this time
Prompted by: State law changes Federal law changes other

ATTACHMENTS

Attachment 1:

CREATED BY SP 1/23/24

581-002-0035

Waivers and Permissions

The Director of the Department of Education may grant waivers and one permission as follows:

(1) Waiver of a specific standard: To address an immediate concern or need, a school district may petition the Director for a waiver of a specific standard. A petition shall specify the reason(s) the district is seeking the waiver and other relevant information. If it is determined that the request conforms with the intent of the standards, the Director shall recommend the waiver to the State Board. Waivers under this provision may be granted for up to one year.

(2) Educational Flexibility Partnership Demonstration Act (Ed-Flex) Waiver:

(a) This federal Act allows school districts to request a waiver of statutory or regulatory requirements under the following federal programs or Acts:

(A) Elementary and Secondary Education Act (ESEA) Title I, Helping Disadvantaged Children Meet High Standards;

(B) ESEA Title II, Teacher Quality;

(C) ESEA Title IV, Safe Drug Free Schools;

(D) ESEA Title V, Innovative Education Program Strategies;

(E) ESEA Title VII, Part C — Emergency Immigrant Education;

(F) Carl D. Perkins Vocational and Applied Technology Education Act.

(b) The application must demonstrate that the school district, if the waiver is granted, will still meet the underlying purposes of the federal statutory requirements. The request of an Ed-Flex Waiver must be made on the appropriate application form available from the Department of Education. Waivers under this provision may be granted for periods not to exceed five years.

(3) ADM Report Waivers:

(a) "ADM" means average daily membership as defined in ORS 327.006(3).

(b) If a state of emergency is declared pursuant to ORS 401.165 et. seq., and all public schools are closed by order of the Governor, the Director may waive a report of ADM that is otherwise required under ORS 327.133.

(4) For the 2023-24 school year, a school district or public charter school may request permission to include in its calculation of instructional time required by OAR 581-022-2320 up to 14 hours for missed instructional time due to emergency school closures for adverse weather conditions and facilities failure. The request must be made in writing to the Deputy Superintendent of Public Instruction. The request must include a statement that the request is made with the approval of the school district's or charter school's governing school board and must include relevant information explaining why the district or charter school needs the permission. The Deputy Superintendent is authorized to grant permission under this section without obtaining approval from the State Board of Education.

Statutory/Other Authority: ORS 326.051 & ORS 327.133

Statutes/Other Implemented: ORS 326.051, 329.077, 329.555 & ORS 327.133

History:

[ODE 31-2020, amend filed 06/24/2020, effective 06/24/2020](#)

[ODE 19-2020, temporary amend filed 04/23/2020, effective 04/23/2020 through 10/19/2020](#)

[ODE 44-2018, renumbered from 581-022-1920, filed 12/11/2018, effective 12/11/2018](#)

Reverted to ODE 25-2008, f. & cert. ef. 9-26-08

ODE 2-2017(Temp), f. & cert. ef. 2-1-17 thru 7-24-17

ODE 25-2008, f. & cert. ef. 9-26-08

ODE 11-2002, f. & cert. ef. 4-12-02

EB 2-1997, f. & cert. ef. 3-27-97

Code: GCBDB/GDBDB
Adopted: 4/13/17

Early Return to Work

Efforts will be made on a case-by-case basis to return ill or injured employees to work. ~~Returns~~ **The reinstatement** will be within the requirements of the injury, the limitations of the law and the limitations of the district.

In the event an employee is not able to perform essential job functions completely after an illness or injury, the district will determine whether reasonable accommodations are appropriate that would provide temporary light duty assignment, restructuring of **a position job** to include modified workdays, shift or part-time work, hours of work or modifications in facilities, equipment, special aids and services. Reasonable accommodations must not result in an undue hardship on the district.

If an employee cannot be reasonably accommodated in ~~his/her~~ **their** current **position job**, the district will review alternative assignments. The employee, if qualified, will be offered an available vacant position with or without reasonable accommodations. ~~If no other assignment is possible, the district will provide unpaid leave if recovery is ongoing, and sick leave is exhausted~~ **and no other assignment is possible, the district [will][may] provide temporary unpaid leave as accommodation.** ~~Unpaid leave will be provided in accordance with state and federal Oregon law.~~

The district will maintain current job descriptions for each position. Physical requirements for appropriate job categories will be established.

The superintendent will develop **procedures** ~~administrative regulations~~ as necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 659A.043](#)

[ORS 659A.046](#)

[OAR 436-110-0001 to -0900](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2006); 28 C.F.R. Part 35 (2006).
Americans with Disabilities Act Amendments Act of 2008.

Code: **IGAI**
Adopted: 6/15/17

Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education**

The district shall provide an age appropriate, comprehensive plan of instruction focusing on human sexuality, HIV/AIDS and sexually transmitted infections and disease prevention in elementary and secondary schools as an integral part of health education and other subjects.

Course material and instruction for all human sexuality education courses that discuss human sexuality shall enhance a student's understanding of sexuality as a normal and healthy aspect of human development. [A part of the comprehensive plan of instruction shall provide age-appropriate child sexual abuse prevention instruction for students in kindergarten through grade 12. The district must provide a minimum of four instructional sessions annually; one instructional session is equal to one standard class period.](#) In addition, the HIV/AIDS and sexually transmitted infections and disease prevention education and the human sexuality education comprehensive plan shall provide adequate instruction at least annually, for all students in grade 6-8 and at least twice during grades 9-12.

Parents, teachers, school administrators, local health departments staff, other community representatives and persons from the medical community who are knowledgeable of the latest scientific information and effective education strategies shall develop the plan of instruction and align it with the Oregon Health Education Standards and Benchmarks.

The Board shall approve the plan of instruction and require that it be reviewed and updated biennially in accordance with new scientific information and effective educational strategies.

Parents of minor students shall be notified in advance of any human sexuality or AIDS/HIV instruction. Any parent may request that his/her child be excused from that portion of the instructional program under the procedures set forth in [Oregon Revised Statute ORS 336.035\(2\)](#).

The comprehensive plan of instruction shall include the following information that:

1. Promotes abstinence for school age youth and mutually monogamous relationships with an uninfected partner for adults;
2. Allays those fears concerning HIV that are scientifically groundless;
3. Is balanced and medically accurate;
4. Provides balanced, accurate information and skills-based instruction on risks and benefits of contraceptives, condoms and other disease reduction measures;

5. Discusses responsible sexual behaviors and hygienic practices which may reduce or eliminate unintended pregnancy, exposure to HIV, hepatitis B/C and other sexually transmitted infections and diseases;
6. Stresses the risks of behaviors such as the sharing of needles or syringes for injecting illegal drugs and controlled substances;
7. Discusses the characteristics of the emotional, physical and psychological aspects of a healthy relationship;
8. Discusses the benefits of delaying pregnancy beyond the adolescent years as a means to better ensure a healthy future for parents and their children. The student shall be provided with statistics based on the latest medical information regarding both the health benefits and the possible side effects of all forms of contraceptives including the success and failure rates for prevention of pregnancy, sexually transmitted infections and diseases;
9. Stresses that HIV/STDs and hepatitis B/C can be possible hazards of sexual contact;
10. Provides students with information about Oregon laws that address young people's rights and responsibilities relating to childbearing and parenting;
11. Advises students of consequences of having sexual relations with persons younger than 18 years of age to whom they are not married;
12. Encourages family communication and involvement and helps students learn to make responsible, respectful and healthy decisions;
13. Teaches that no form of sexual expression or behavior is acceptable when it physically or emotionally harms oneself or others and that it is wrong to take advantage of or exploit another person;
14. Teaches that consent is an essential component of healthy sexual behavior. Course material shall promote positive attitudes and behaviors related to healthy relationships and sexuality, and encourage active student bystander behavior;
15. Teaches students how to identify and respond to attitudes and behaviors which contribute to sexual violence;
16. Validates the importance of one's honesty, respect for each person's dignity and well-being, and responsibility for one's actions;
17. Uses inclusive materials and strategies that recognizes different sexual orientations, gender identities and gender expression;
18. Includes information about relevant community resources, how to access these resources, and the laws that protect the rights of minors to anonymously access these resources; [and](#)
19. [Is culturally inclusive.](#)

The comprehensive plan of instruction shall emphasize skills-based instruction that:

1. Assists students to develop and practice effective communication skills, development of self esteem and ability to resist peer pressure;
2. Provides students with the opportunity to learn about and personalize peer, media, technology and community influences that both positively and negatively impact their attitudes and decisions related to healthy sexuality, relationships and sexual behaviors, including decisions to abstain from sexual intercourse;
3. Enhances students' ability to access valid health information and resources related to their sexual health;
4. Teaches how to develop and communicate sexual and reproductive boundaries;
5. Is research based, evidence based or best practice; and
6. Aligns with the Oregon Health Education Content Standards and Benchmarks.

All sexuality education programs emphasize that abstinence from sexual intercourse, when practiced consistently and correctly, is the only 100 percent effective method against unintended pregnancy, sexually transmitted HIV and hepatitis B/C infection and other sexually transmitted infections and diseases.

Abstinence is to be stressed, but not to the exclusion of contraceptives and condoms for preventing unintended pregnancy, HIV infection, hepatitis B/C infection and other sexually transmitted infections and diseases. Such courses are to acknowledge the value of abstinence while not devaluing or ignoring those students who have had or are having sexual relationships. Further, sexuality education materials, including instructional strategies, and activities must not, in any way use shame or fear-based tactics.

Materials and information shall be presented in a manner sensitive to the fact that there are students who have experienced, perpetrated or witnessed sexual abuse and relationship violence.

The district's health and sexuality education will provide information on menstrual health and will be inclusive and affirming of transgender, non-binary, intersex, and two spirit/indigiqueer students; be positive and not fear- or shame-based; be age-appropriate; be medically-accurate; be culturally responsive; and be accessible for students with disabilities.

END OF POLICY

Legal Reference(s):

[ORS 336.035](#)
[ORS 336.107](#)
[ORS 336.455 to -336.475](#)

[ORS 339.370 to -339.400](#)
[OAR 581-022-0705](#)

[OAR 581-022-1440](#)
[OAR 581-022-1910](#)

North Wasco County School District 21

Code: **JHC**
Adopted: 3/02/17
Revised/Readopted: 8/24/17

Student Health Services and Requirements

Although the district's primary responsibility is to educate students, the students' health and general welfare is also an **important** ~~major~~ Board **responsibility** ~~concern~~. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with good health practices.

The district shall staff nursing services appropriate for students with medical needs and prevention-oriented health services per applicable requirements of Oregon Revised Statutes (ORS) 336.201 and Oregon Administrative Rule (OAR) 581-022-2220.

The district shall provide:

1. One registered nurse or school nurse for every 125 medically fragile students;
2. One registered nurse or school nurse or one licensed practical nurse under the supervision of a registered nurse or school nurse for each nursing-dependent student; and
3. One registered nurse or school nurse for every 225 medically complex students.

The district may use the most cost effective means available to meet the above requirements.

The nurse(s) employed by the district shall be licensed to practice as a registered nurse or nurse practitioner in Oregon and will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.

Any nurse(s) providing services on behalf of the district shall follow all applicable requirements of ORS Chapter 678 and OAR Chapter 851. This includes, but is not limited to, delegation in accordance with OAR 851-047, which includes performing a nursing assessment of the patient prior to delegation, providing adequate supervision during the delegation, and evaluating the skills, ability and willingness of the delegee.¹

The district shall maintain a prevention-oriented health services program which provides:

1. Pertinent health information on the students, as required by Oregon statutes or rules;
2. Health appraisal to include screening for possible vision or hearing problems ~~and also~~ ~~seoliosis~~;
3. Health counseling for students and parents, when appropriate;

¹ For additional delegation requirements, see OAR [851-047-0030](#).

4. Health care and first-aid assistance that are appropriately supervised and isolates the sick or injured child from the student body;
5. Control and prevention of communicable diseases as required by [Oregon Health Authority, Public Health Division](#) ~~Oregon Department of Human Services, Health Services,~~ and the county health department;
6. Assistance for students in taking prescription and/or nonprescription medication according to established district procedures;
7. Services for students who are medically fragile or have special health care needs;
8. Integration of school health services with school health education programs.

The Board directs its district health staff to coordinate with health personnel from other public agencies in matters pertaining to health instruction or the general health of students and employees.

In accordance with the requirements of [federal law](#) ~~the Every Student Succeeds Act of 2015 (ESSA),~~ the district recognizes its responsibility to notify parents in advance of any nonemergency, invasive physical examination² or screening that is required as condition of attendance; administered and scheduled by the school in advance; and not necessary to protect the immediate health and safety of the student, or of other students. Notification will be provided at least annually at the beginning of the school year or when enrolling students for the first time in school and will include the specific or approximate dates during the school year when such activities are scheduled or expected to be scheduled.

Procedures shall be developed and implemented to carry out this policy. All district employees will be apprised of their responsibilities in this area. Parents shall have the opportunity to request their students be exempt from participation in ~~scoliosis~~; vision or hearing screening. The district will abide by those requests.

END OF POLICY

Legal Reference(s):

[ORS 329.025](#)

[ORS 336.211](#)

[OAR 581-022-2050](#)

[ORS 336.201](#)

[OAR 581-022-2220](#)

[OAR 581-022-2225](#)

Protection of Pupil Rights, 20 U.S.C. § 1232h (2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2022).

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).

Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

²The term “invasive physical examination” as defined by law, means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision or scoliosis screening. The term does not include any physical examination or screening that is permitted or required by state law, including physical examinations or screenings that are permitted without parental notification.

North Wasco County School District 21

Code: **CB**
Adopted: 12/17/2015

Superintendent

The superintendent ¹ is the district's chief executive officer. ~~and has,~~ Under the Board's direction, **the superintendent exercises** general supervision of all district schools, personnel and departments. The superintendent is responsible for managing the schools under the Board's policies and is accountable to the Board for that management. **The Board may not direct the superintendent to take any action that conflicts with a local, state or federal law² that applies to school districts³.**

The superintendent may delegate to other district personnel any powers and duties imposed upon the superintendent by Board policies or by vote of the Board. Delegation of power or duty, however, will not relieve the superintendent of responsibility for action taken under such delegation.

END OF POLICY

Legal Reference(s):

[ORS 332.505](#)
[ORS 332.515](#)

[OAR 584-005-0005\(51\)](#)
[OAR 581-022-1720](#)

[Senate Bill 1521 \(2022\)](#)

¹ The term "superintendent" includes an interim superintendent.

² "Local, state or federal law" means a local, state or federal directive having the force of law, including an ordinance, a city or county resolution, a statute, a court decision, an administrative rule or regulation, an order issued in compliance with ORS Chapter 183, an executive order or any other directive, declaration or statement that is issued in compliance with the law as having the force of law and that is issued by a local government as defined in ORS 174.116, the state government as defined in ORS 174.111 or the federal government.

³ Also includes taking any action that conflicts with law that applies to education service districts.

North Wasco County School District 21

Code: CPA
Adopted: 2/11/04
Revised/Readopted: 12/17/15

Layoff and Recall for Administrators ~~Administrative Personnel~~

This policy is applicable to all licensed administrators below the rank of assistant superintendent **who are not considered teachers under ORS 342.934.**¹

The Board retains the right to determine when a layoff is necessary. Layoffs shall be by position. A reduction in hours does not constitute a layoff.

The factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence. ~~Competence includes recent experience, additional training and educational attainments. Merit includes the measurement of one administrator's ability and effectiveness against the ability and effectiveness of another administrator.~~

The Board **desires/expects administration to** will retain, consistent with state ~~and federal~~ law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs of the district's schools.

Prior to initial development of a recall procedure for administrators, the Board will consult with the employees or a designated representative of the employees covered by this policy,

The district will develop administrative regulations ~~shall be developed~~ to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 342.934](#)

¹ Prior to laying off any administrators, the district will work with legal counsel to determine if the cultural or linguistic expertise criteria apply to any impacted employees.

North Wasco County School District 21

Code: DBEA
Adopted: 5/19/16

Budget Committee

Organization, Membership and Terms of Office

The district budget committee will consist of seven members of the Board and seven electors appointed by the Board as required by law. Terms of the appointed members of a budget committee in a district that prepares an annual budget, will **each** be three years each, with appointments made so that, as nearly as practicable, the terms of one-third of the members ~~expire~~ **end** each year. Appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members end each year. **At least one member of the budget committee must be a member of the district's educational equity advisory committee.**¹ The Board will establish appropriate timelines and procedures for **the** appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 14 member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action item.

Presiding Officer and Orientation of Budget Committee

1. Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year(s), such as the Board's educational plan, and other pertinent material bearing on the preparation of the district budget.

Meetings of the Budget Committee

The **district's** budget committee shall hold one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public.

¹ Districts with ADM over 10,000 must convene an educational equity advisory committee no later than September 15, 2022. Districts with ADM of 10,000 or under are not required to convene an educational equity advisory committee until September 15, 2025.

Function of the Budget Committee

It is the function of the budget committee to approve budget estimates for an educational plan previously determined by the Board. No new program should be considered for the budget estimate that has not previously been submitted to the Board and approved as part of the educational plan. The budget committee will determine levels of spending, but will not determine programs.

Final Action

The budget committee will approve an estimated [district](#) budget document for submission to the Board.

END OF POLICY

Legal Reference(s):

[ORS 329.711](#)
[ORS 192.610 - 192.710](#)

[ORS 174.130](#)
[ORS 294.305 - 294.565](#)

[ORS 433.835 to 433.875](#)

North Wasco County School District 21

Code: CPA-AR
 Adopted: 6/23/04; 12/17/15

Layoff and Recall for – Administrators Administrative Personnel

General

This administrative regulation ~~applies~~ ~~is applicable~~ to all licensed administrators below the rank of assistant superintendent ~~who are not considered teachers under ORS 342.934.~~¹

The Board retains the right to determine when a layoff is necessary. Layoffs shall be by position. A reduction in hours does not constitute a layoff.

The superintendent or designee shall make recommendations to the Board regarding transfers, both voluntary and involuntary, and the position(s) which will be eliminated. The factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence. ~~Competence includes recent experience, additional training and education attainments. Merit includes the measure of one's administrative ability and effectiveness against the ability and effectiveness of another administrator.~~

The Board ~~desires/expects administration will to~~ retain, consistent with state law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs of the district's schools.

When ~~the district determines that~~ a layoff of licensed administrators is deemed necessary, the superintendent or designee will use the procedures described in Section II of this regulation. The superintendent or designee will make every reasonable effort to transfer a licensed and qualified administrator who will be laid off to a vacant administrative position for which the administrator is licensed and qualified, in accordance with the procedures described in Section III. The superintendent or designee may combine remaining positions, if it meets district curriculum needs, so that administrators continue to be licensed and qualified to perform available jobs.

Section I - Definitions

1. "Competence" means the ability to perform the essential functions of a job or assignment based on recent experience, additional training or educational attainments, ~~or both~~, but not based solely on type of license and endorsements of an employee. The superintendent or designee may interpret "recent experience" as having performed the essential functions of the job or assignment within the last five school years. ~~The superintendent or designee, as a guideline, may consider whether a person has held a position "directly above" or a position "directly below" the eliminated position.~~

¹ Prior to laying off any administrators, the district will work with legal counsel to determine if the procedures in ORS 339.934, including cultural or linguistic expertise criteria, apply to any impacted employees.

~~“Directly above” means a supervisory position. “Directly below” means a direct or indirect reporting relationship to the superintendent.~~

2. “Merit” means the measurement of one administrator’s ability and effectiveness against the ability and effectiveness of another administrator.
3. “Seniority” is calculated from the first day of actual ~~continuous~~ service as an administrator in the district inclusive of approved leaves of absence. If necessary, ties in length of service shall be broken by drawing lots.
4. “License” means a document or documents issued by Teacher Standards and Practices Commission permitting an individual to perform certain duties within a public school district.
5. “Qualifications” mean training, experience, skill and other attributes in addition to the individual’s license.

Section II - Layoff Procedures

1. Administrative positions will be grouped by positions or assignments which the superintendent or designee determines are sufficiently comparable to use in the layoff process.
2. The superintendent or designee may use the following job groups as a guideline:
 - a. School Administrators
 - Group 1: **Principals** High school/Middle school/Elementary principals
 - Group 2: Assistant principals
 - b. Central Office Administrators
 - Group 3: Directors (e.g., transportation, maintenance, special education, etc.)
 - Group 4: Coordinators (e.g., talented and gifted (TAG), special education, curriculum, etc.)
 - Group 5: Others
3. If a new administrative position is created, it will be placed in one of the existing job groupings or in a new job grouping, as determined by the superintendent or designee.
4. Upon recommendation by the superintendent or designee, the Board may eliminate one or more administrative positions within a job group or groups.
5. The superintendent or designee may recommend layoffs within job groups based on license, seniority, qualifications, merit, and/or competence.
6. After identification of the administrator(s) to be laid off from a particular job group, the

superintendent or designee will reassign the remaining administrators in that group to the remaining positions as necessary.

7. The superintendent or designee will determine whether the administrators identified for layoff will be transferred to a vacant administrative position under the procedures of Section III below or as provided for in state law given the option of a classroom teaching assignment provided the administrator is licensed and determined by the district to be qualified based on merit and/or competence for the assignment.

Section III - Reassignments and Transfers

1. The superintendent or designee will review an administrator's personnel file, and from consultation with the administrator's supervisors, shall determine if an administrator who will be laid off under Section II can be transferred to a vacant administrative position. Each transfer may be based on license, seniority, qualifications, merit, **and/or** competence, ~~and previous administrative positions held as determined by the superintendent or designee.~~
2. An administrator may voluntarily accept a classroom teaching assignment in lieu of a layoff.
 - a. The administrator may accept a classroom teaching assignment which is currently vacant.
 - b. If the administrator previously taught ~~in the district~~ and was a contract teacher in the district, the administrator may displace ("bump") a probationary or contract teacher with less seniority.
 - c. If the administrator never taught in the district, the administrator may displace ("bump") a probationary teacher with less seniority.
3. While an administrator retains ~~his/her~~ rights to recall to a vacant administrative position in accordance with Section IV below, an administrator who voluntarily accepts a classroom teacher assignment will be covered by the layoff/recall and other provisions of the collective bargaining agreement governing regularly employed teachers for purpose of their rights as teachers.

Section IV - Recall

1. An administrator who is laid off under this procedure shall be placed in a recall pool. An administrator who resigns rather than accept layoff or reassignment under this procedure forfeits rights to be placed in the **recall** pool.
2. An administrator will be maintained in the recall pool for a period of not more than 27 calendar months from the effective date of layoff.
3. A laid-off administrator who rejects recall to a position offered by the district for which the administrator is licensed and qualified to perform and which is similar to the workday or work year of the person's previous position, thereby waives any further recall rights, and the administrator's employment terminates effective the date of rejection of the job offer.
4. Licensed and qualified administrators will be considered for recall based on proper licensure and qualifications to perform the essential functions of the job. The district retains the right to recall a

less senior administrator to the position if that individual has more merit and/or competence.

5. Administrators will be recalled based on license, seniority, qualifications, merit, and/or competence, ~~and other relevant factors.~~
6. Notification of recall will be delivered in person or deposited as certified mail, postage prepaid and addressed to the last known address of the laid-off employee. It is the responsibility of the administrator to ensure up-to-date mailing information is provided to the district. The individual shall be allowed 10 calendar days from the date of personal delivery or postmark to accept the position in writing. If the individual declines the recall or fails to accept within the 10-day period or fails to report for duty on the date specified in the recall notice, the individual's name will be removed from the recall pool. The individual will be considered to have resigned employment with the district and waived any further right of recall.
7. An administrator who wishes to remain eligible for recall to a position requiring a license must maintain a valid license.
8. Individuals who wish to waive recall rights prior to 27 months subsequent to the effective date of a layoff may do so by written notification to the district. Such notice will be considered a voluntary resignation and the individuals shall forfeit all employment rights with the district.
9. Employees returning from layoff shall be credited with all seniority and sick leave the employee earned prior to the effective date of the layoff, but the employee shall not accrue leave, benefits or seniority during the period of the layoff. If applicable, the district will apply any sick leave accrued from another school district employment during the recall time as allowed by state law.
10. An employee who has been laid off has the option of continuing the employee's health insurance program at the employee's expense for up to 18 months, subject to the approval and rules of the insurance carrier(s).
11. An employee must have completed at least 135 contract days during **one** ± school year in order to be eligible for **one** ± vertical step advancement for the succeeding school year. If, because of layoff, an employee does not complete at least 135 contract days that school year, the employee will be placed on the same salary schedule step as the employee was on prior to layoff.
12. Nothing in this regulation shall be construed so as to interfere with the district's right to dismiss an administrator, not extend the contract of an administrator or dismiss or non-renew the contract of a probationary administrator pursuant to state law.
13. An individual who is no longer employed as an administrator in the district due to resignation, assignment to a nonadministrative position, expiration of the recall period or rejection of a position offered by the district shall receive salary for all unused vacation time following the termination of employment as an administrator.

Section V - Announcements of Decisions

Public announcements of layoff decisions should occur only after prior notice to affected administrators. Certain circumstances may, in some cases, prevent prior notice and employees will be notified as soon as is practical.

Section VI - Appeal Procedure

An appeal from a layoff decision shall be by arbitration pursuant to the employee's individual employment contract, administrator group contract (or employment agreements or meet and confer agreements) or rules of the Employment Relations Board.

Section VII - Future Changes in Procedure

The district reserves the right to amend, revise or repeal all or any part of this procedure at any future time and no employee shall have any vested right in the continuation of this procedure or any amendment thereof, provided, however, that no amendment or repeal of this procedure shall prejudice the reinstatement rights of any individual who is in the "recall pool" at the time these procedures are amended, revised or repealed. The district will also consult with employees covered by this administrative regulation prior to making any decisions regarding changes to this procedure.